

HMRC

Internet Filing

Corporation Tax Return (2014)

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CT (v1.992)

GovTalk-Envelope (v2.0-HMRC)

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How to read this document

Navigation

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

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

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

Schemas

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

Structures

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

Diagrams



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

Rules

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

Patterns

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

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

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

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

XML Definitions

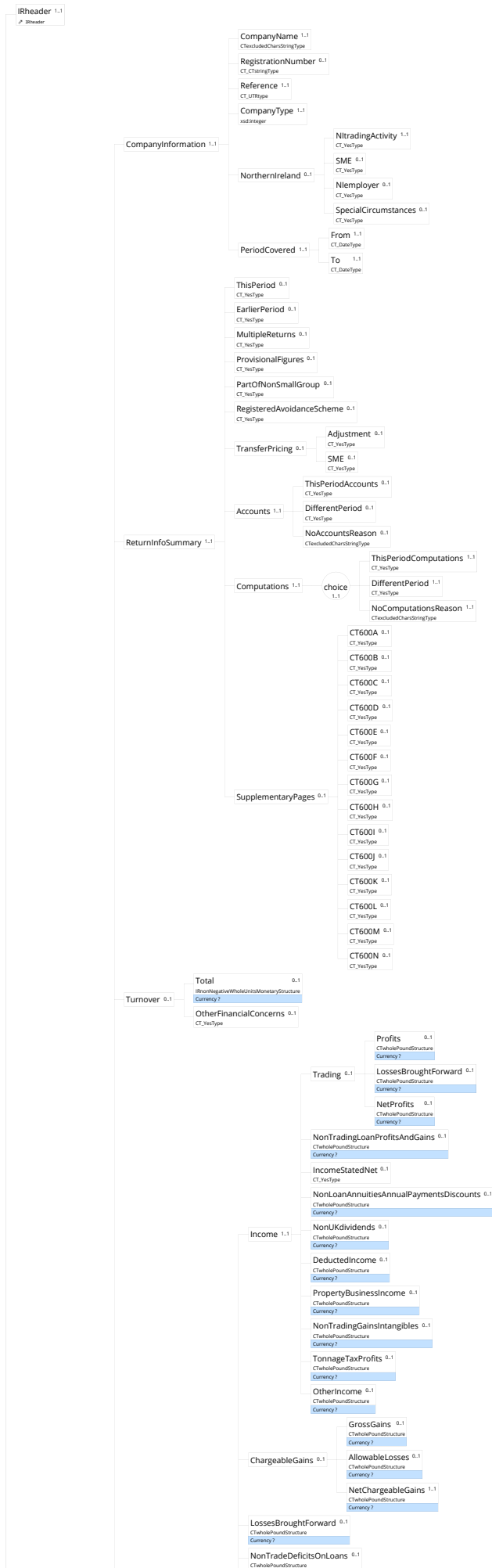
schema: CT

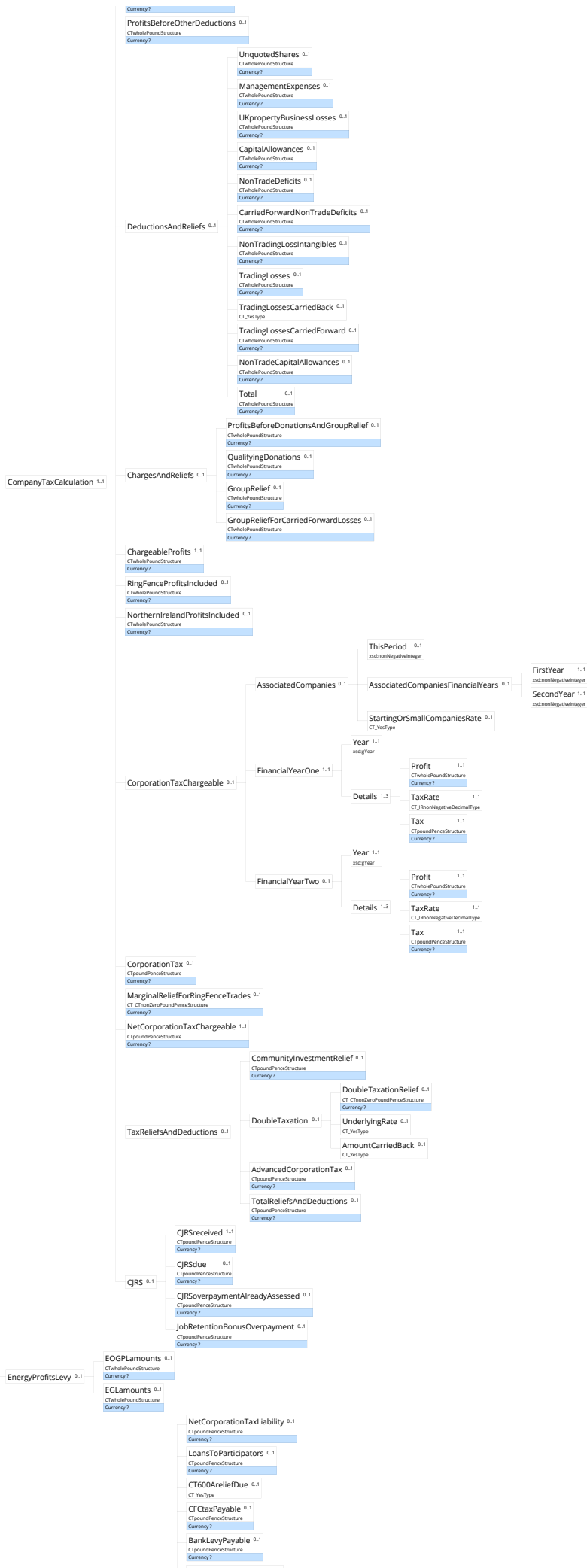
URI	http://www.govtalk.gov.uk/taxation/CT/5
Schema location	CT-2014-v1-992.xsd
documentation	HMRC FBI Corporation Tax Return
gtKeywords	taxation, Corporation, FBI, File By Internet, HMRC, CT600, CT600A, CT600B, CT600C, CT600D, CT600E, CT600F, CT600G, CT600H, CT600I, CT600J, CT600K, CT600L, CT600M, CT600N
version	1.992
Audience	e-service developers
Contributor	CoreFiling Ltd
Creator	HMRC
Date.Created	2014-07-15
Format.MediaType	text/xml
Format.Syntax	http://www.w3c.org/2001/XMLSchema
Format.Description	XML Schema, W3C Recommendation 2001
Identifier	{http://www.govtalk.gov.uk/taxation/CT/5}CT
Language	[ISO 639-2/B] ENG
Publisher	HMRC
Rights.Copyright	(C) Crown Copyright 2001-2023
Subject.Category	Economics and Finance - Tax
Subject.Project	On-line Tax Return filing
Title	IR Corporation Tax Submission
Type	architectural
Date.Modified	2023-09-28

schema contents:

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

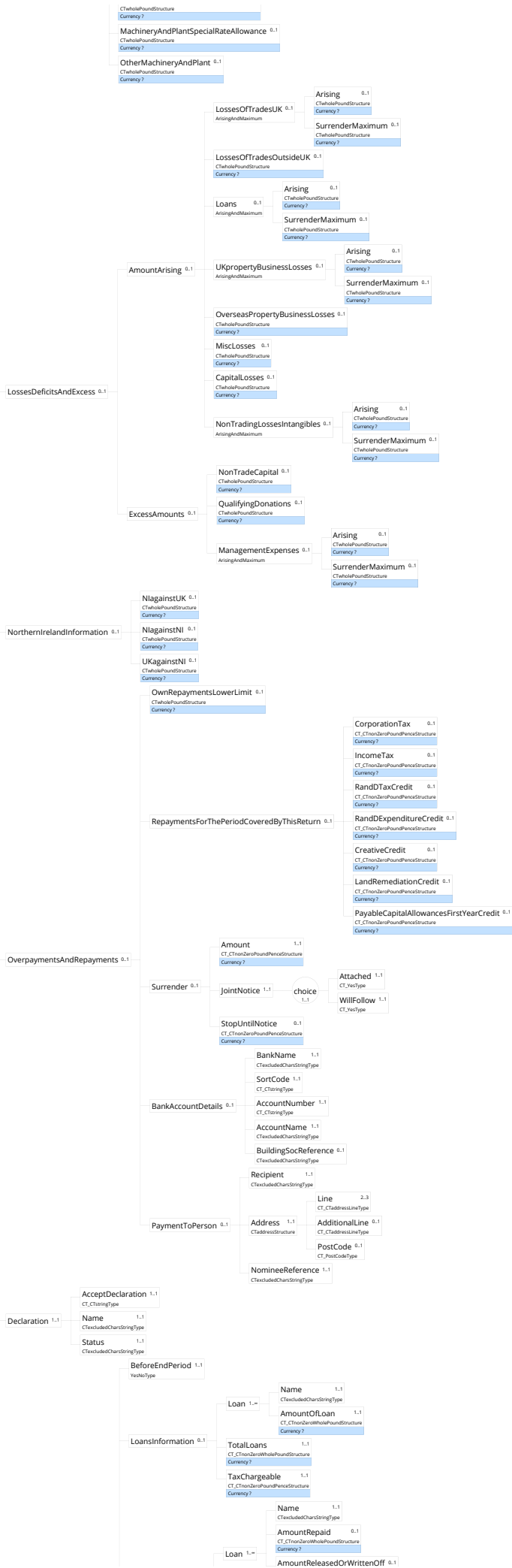
type	CTF
type	CTG
type	CTH
type	CTI
type	CTJ
type	CTK
type	CTL
type	CTM
type	CTN
type	YesNoType
type	CTnominalShareValueStructure

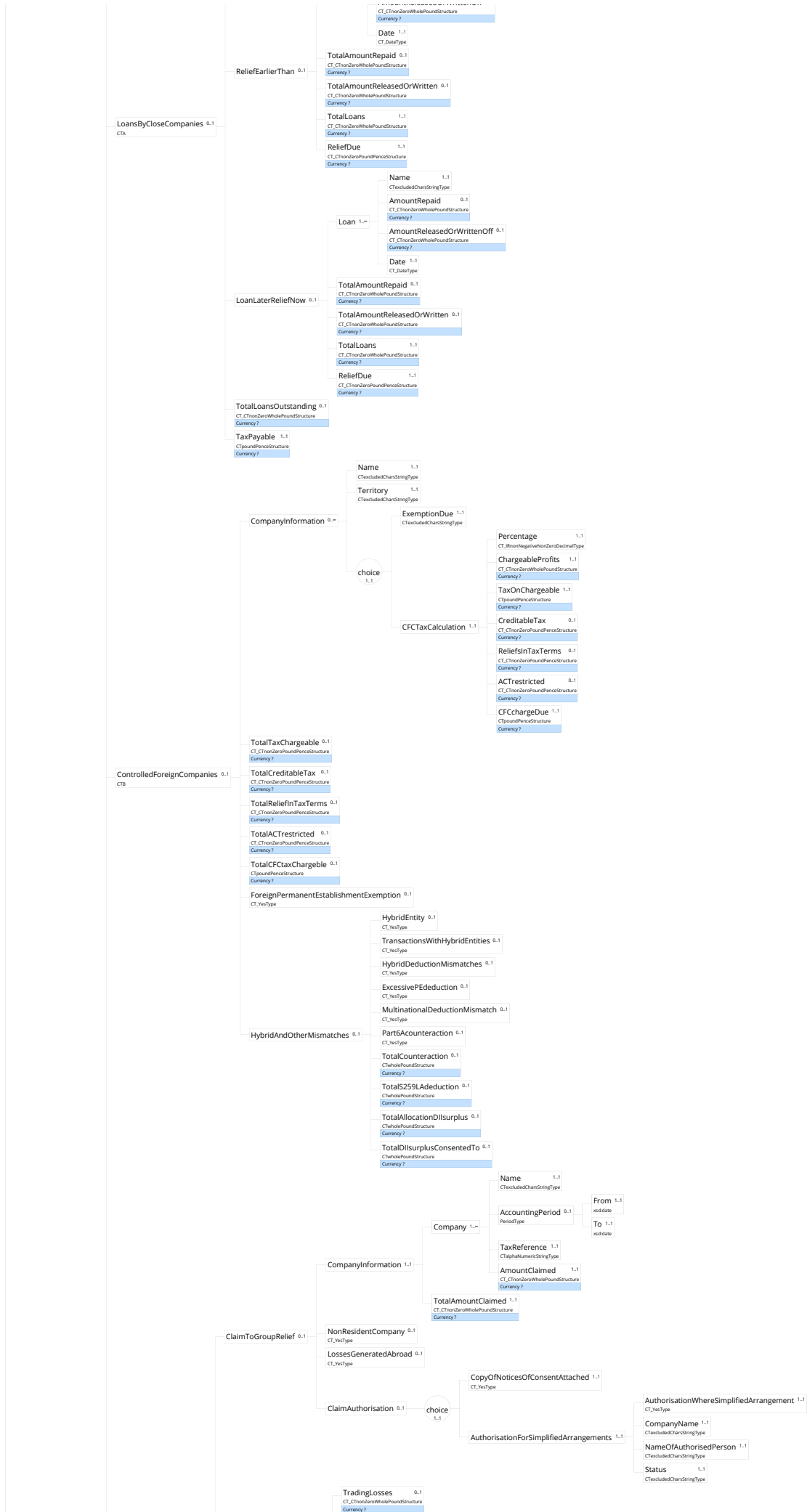


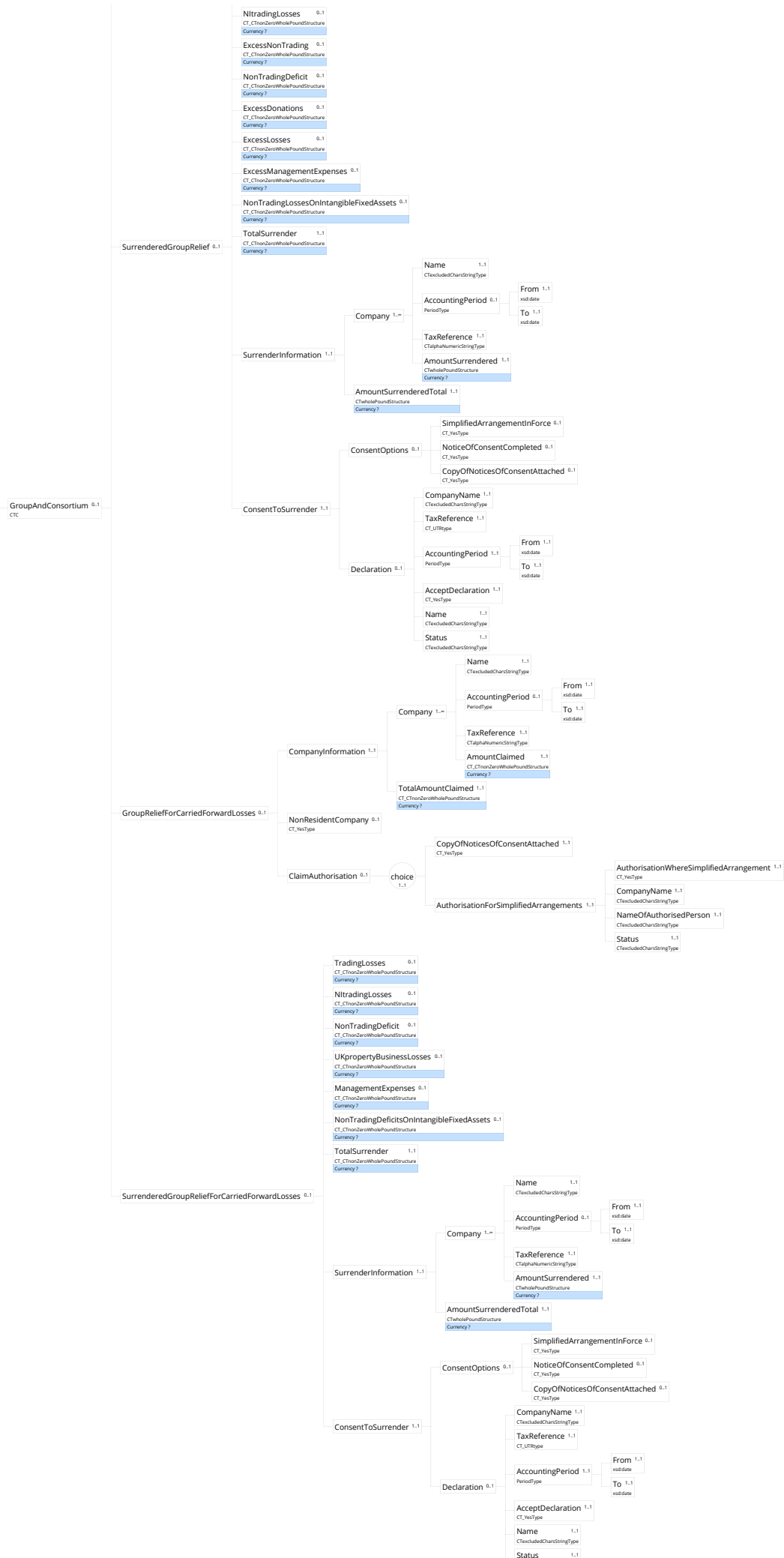




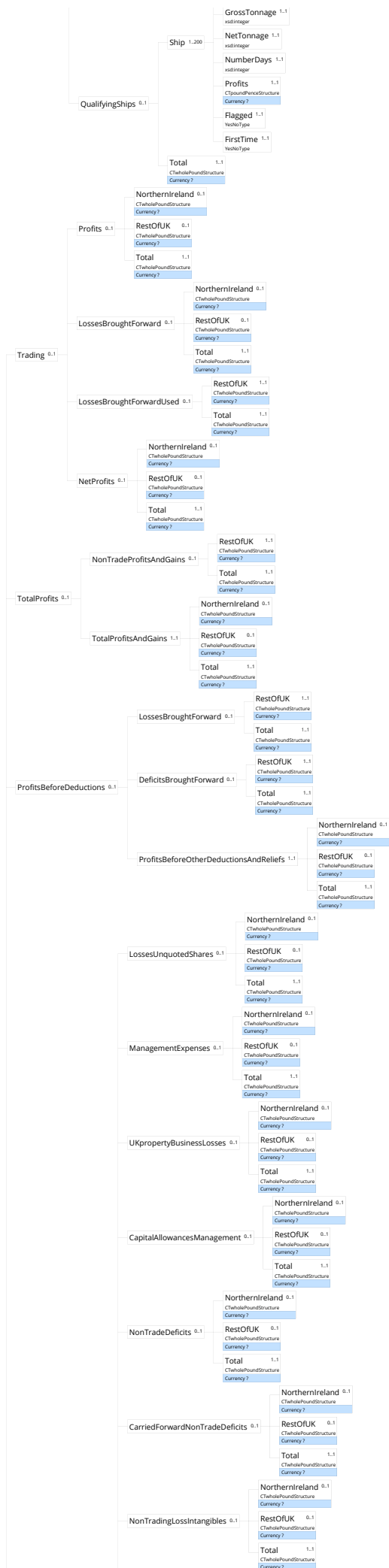


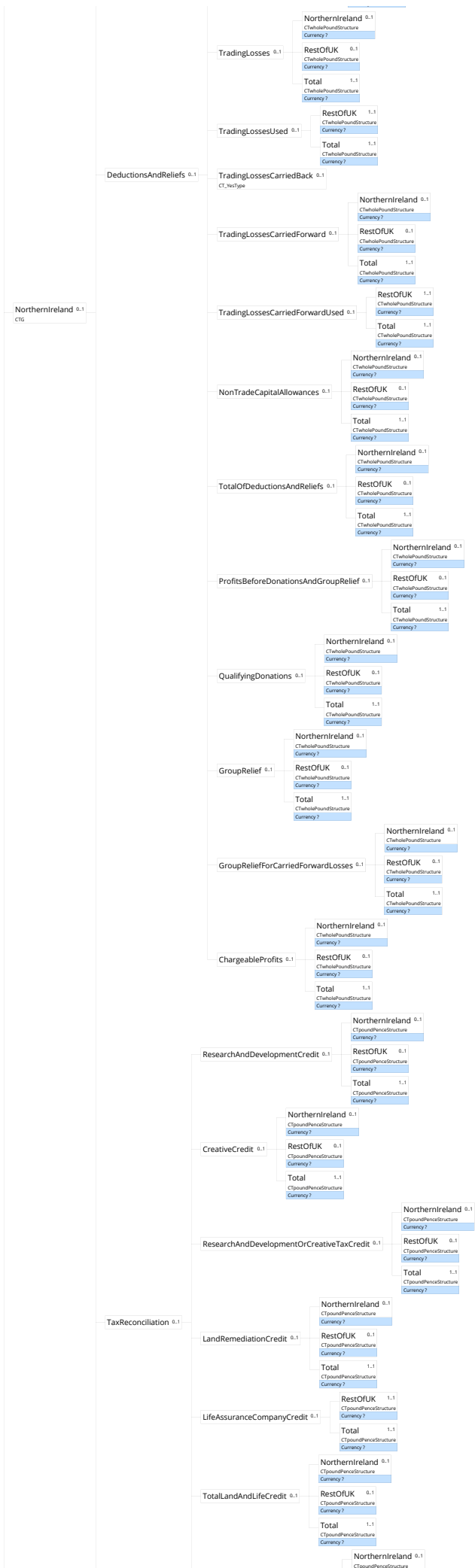


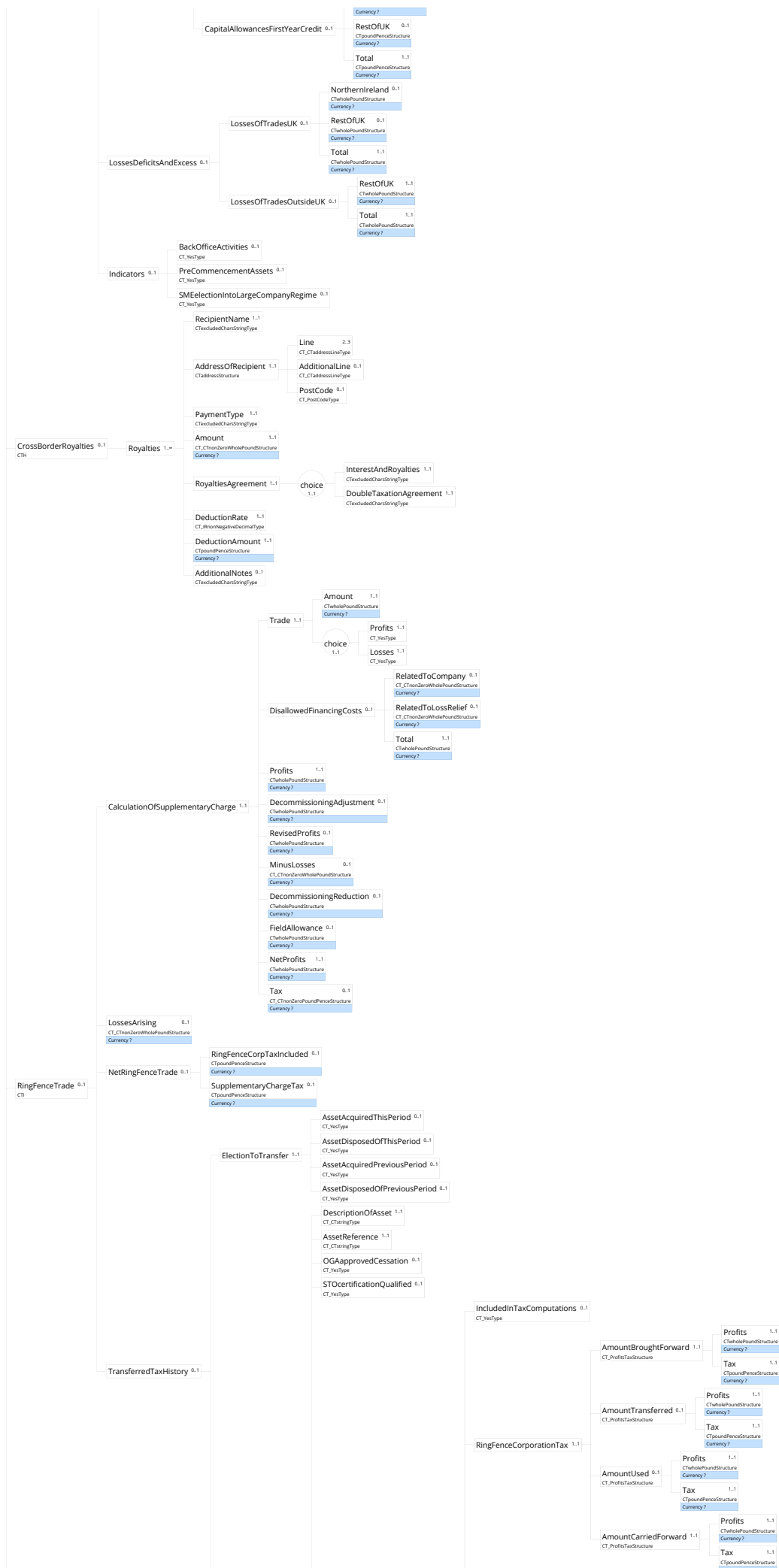


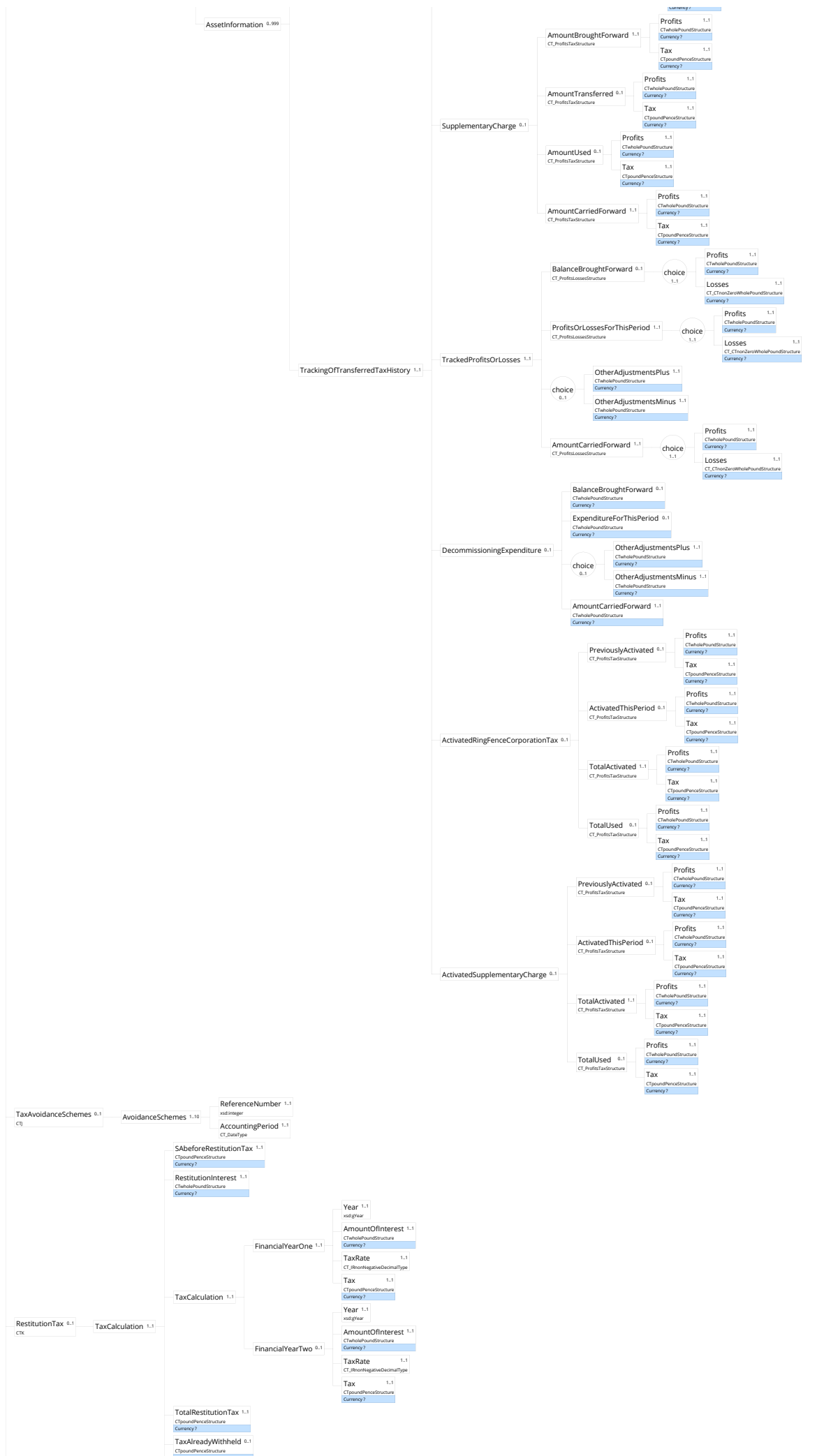






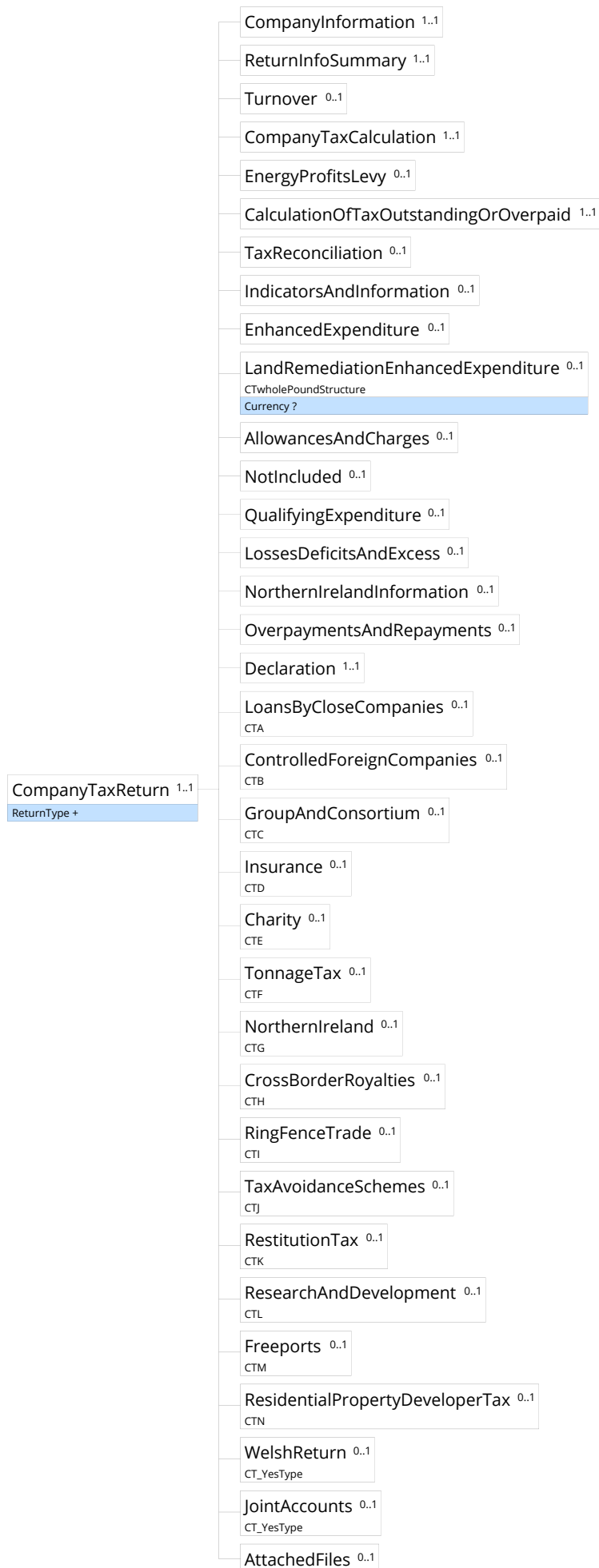












path	/IRenvelope/CompanyTaxReturn
cardinality	1..1
description	Company tax return
id	[N002]

validation rule:

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

attribute: **ReturnType**

XML

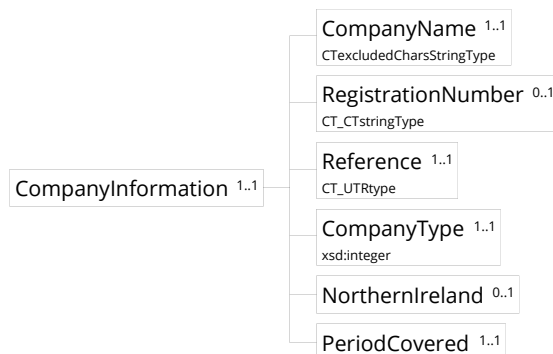
base	CT_CTstringType
path	/IRenvelope/CompanyTaxReturn/@ReturnType
cardinality	1..1
description	What type of return is this?
example	amended
id	[N003]

enumerated values:

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

element: **CompanyInformation**

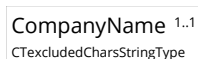
XML



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

element: **CompanyName**

XML



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

id	[1]
----	-----

element: **RegistrationNumber**

XML

RegistrationNumber 0..1
CT_CTstringType

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

element: **Reference**

XML

Reference 1..1
CT_UTRtype

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

validation rule:

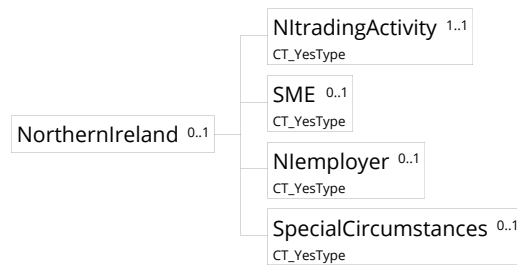
error code: 9100	description: There must be a Key element in the IRheader whose Type attribute is UTR and whose content is the same as the entry in [3].
transactional message (en)	There must be a Key element in the IRheader whose Type attribute is UTR and matches the tax reference in Box 3
transactional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

element: **CompanyType**

XML

CompanyType 1..1
xsd:integer

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



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

validation rule:

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



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



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



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

validation rule:

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

element: SpecialCircumstances**XML**

SpecialCircumstances 0..1
CT_YesType

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

validation rule:

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

element: PeriodCovered**XML**

PeriodCovered 1..1

From 1..1
CT_DateType

To 1..1
CT_DateType

path	/IRenvelope/CompanyTaxReturn/CompanyInformation/PeriodCovered
cardinality	1..1
description	Period covered by this return
id	[N010]

validation rule:

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

element: From**XML**

From 1..1
CT_DateType

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

validation rule:

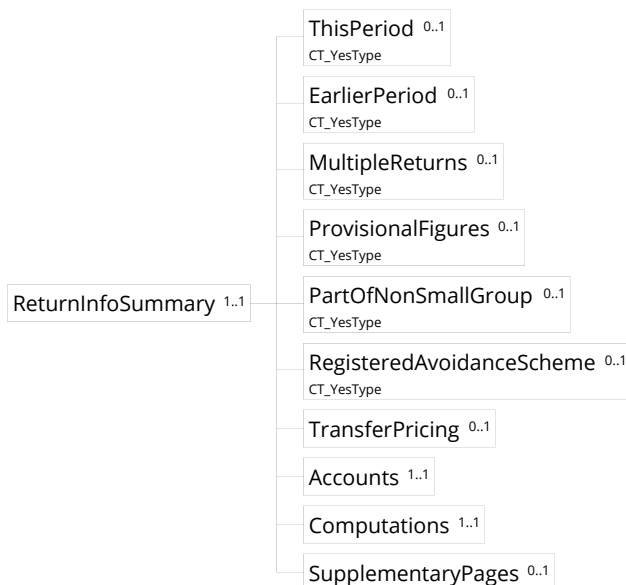
error code: 9103	description: [30] cannot be later than yesterday
transactional message (en)	The return period From date in Box 30 must not be later than yesterday
transactional message (cy)	Ni ddylai dyddiad l cyfnod y ffurflen dreth ym Mlwch 30 fod yn hwyrach na ddoe

To 1..1
CT_DateType

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

validation rule:

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



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

ThisPeriod 0..1
CT_YesType

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

id	[40]
----	------

element: **EarlierPeriod**

XML

EarlierPeriod 0..1
CT_YesType

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

element: **MultipleReturns**

XML

MultipleReturns 0..1
CT_YesType

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

element: **ProvisionalFigures**

XML

ProvisionalFigures 0..1
CT_YesType

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

element: **PartOfNonSmallGroup**

XML

PartOfNonSmallGroup 0..1
CT_YesType

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

element: **RegisteredAvoidanceScheme**

XML

RegisteredAvoidanceScheme 0..1
CT_YesType

base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/RegisteredAvoidanceScheme
cardinality	0..1

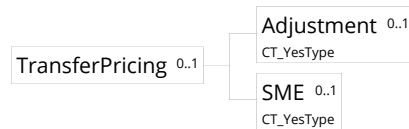
description	Notice of disclosable avoidance schemes
id	[65]

validation rule:

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

element: **TransferPricing**

XML



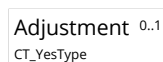
path	/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/TransferPricing
cardinality	0..1
description	Transfer pricing
id	[N022]

validation rule:

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

element: **Adjustment**

XML



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

element: **SME**

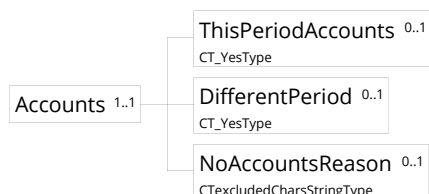
XML



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

element: **Accounts**

XML



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

validation rule:

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

element: ThisPeriodAccounts

XML

ThisPeriodAccounts 0..1
CT_YesType

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

element: DifferentPeriod

XML

DifferentPeriod 0..1
CT_YesType

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

element: NoAccountsReason

XML

NoAccountsReason 0..1
CTExcludedCharsStringType

base	CTExcludedCharsStringType
------	---------------------------

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

enumerated values:

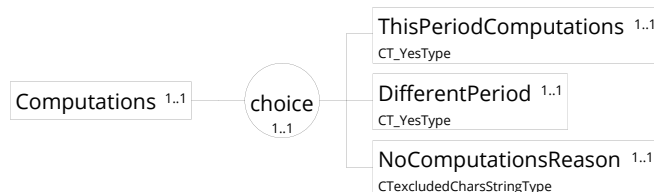
PoA differs from AP-a/cs with sep rtn	Submitted with accompanying return
Company in liquidation	Company in liquidation
Not within charge to CT	Not within charge to CT
Company dormant	Company dormant
Amendment - a/cs already submitted	Amendment - a/cs already submitted
Other - PDF attached with explanation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

validation rule:

error code: 9349	description: If [90A] is present, then there must be no Accounts element as a child of [N107]
transactional message (en)	iXBRL Accounts are attached so 'No accounts reason' must not be completed
transactional message (cy)	Mae Cyfrifon iXBRL wedi eu hatodi felly ni ddylid cwblhau 'Rheswm dim cyfrifon'
error code: 9115	description: If [90A] equals 'Amendment - a/cs already submitted' then [N003] must equal 'amended'.
transactional message (en)	Amendment - accounts already submitted' cannot be used if the return type is New
transactional message (cy)	Diwygiad - ni ellid defnyddio cyfrifon sydd eisoes wedi eu cyflwyno os yw'r math o ffurflen dreth yn Newydd
error code: 9971	description: If [90A] is "PDF accounts attached with explanation", then there must be at least one instance of [N106] with type = 'accounts'.
transactional message (en)	You must provide a set of PDF Accounts if 'No accounts reason' is completed with 'PDF accounts attached with explanation'
transactional message (cy)	Mae'n rhaid i chi gyflwyno set o Gyfrifon PDF os yw'r 'Rheswm dim cyfrifon' wedi ei gwblhau gyda 'Cyfrifon PDF sydd wedi eu hatodi ynghyd ag esboniad'

element: Computations

XML



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

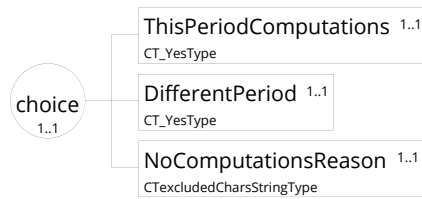
validation rule:

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

transactional message (en)	You cannot provide both iXBRL and PDF Tax Computations with the return
transactional message (cy)	Ni allwch roi iXBRL a Chyfrifiannau Treth PDF gyda'r ffurflen dreth

choice:

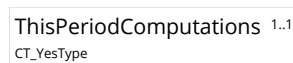
XML



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

element: **ThisPeriodComputations**

XML



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

element: **DifferentPeriod**

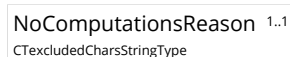
XML



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

element: **NoComputationsReason**

XML



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

enumerated values:

PoA differs from AP-comp with sep rtn	Long period of account - computations submitted with accompanying return
Company in liquidation	Company in liquidation

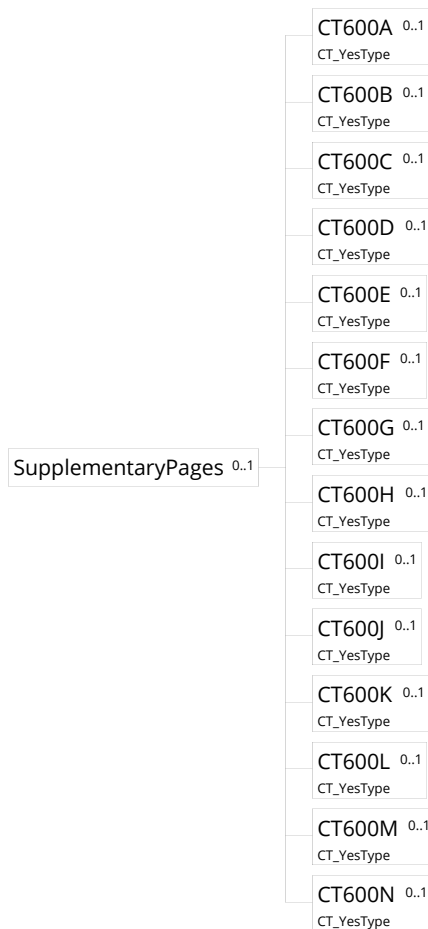
Not within charge to CT	Not within charge to CT
Company dormant	Company dormant
Amendment - comps already submitted	Amendment - comps already submitted
Other - PDF attached with explanation	Other - PDF attached with explanation

validation rule:

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

element: **SupplementaryPages**

XML



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

CT600A 0..1
CT_YesType

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

validation rule:

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

CT600B 0..1
CT_YesType

base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600B
cardinality	0..1
description	Controlled foreign companies, foreign permanent establishment exemptions, hybrid and other mismatches
id	[100]

validation rule:

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

CT600C 0..1
CT_YesType

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

validation rule:

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

CT600D 0..1
CT_YesType

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

validation rule:

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

element: **CT600E**

XML

CT600E 0..1
CT_YesType

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

validation rule:

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

element: **CT600F**

XML

CT600F 0..1
CT_YesType

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

validation rule:

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

element: **CT600G**

XML

CT600G 0..1
CT_YesType

base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600G

cardinality	0..1
description	Northern Ireland
id	[125]

validation rule:

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

element: CT600H
XML

CT600H 0..1
CT_YesType

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

validation rule:

error code: 9129	description: If [130] equals 'yes' and [N003] equals 'new', then [N102] must be present.
transactional message (en)	Supplementary form CT600H must be present if Box 130 is completed and the return type is New
transactional message (cy)	Mae'n rhaid i'r ffurflen atodol CT600H fod yn bresennol os yw Blwch 130 wedi ei gwblhau ac mae'r math o ffurflen dreth yn Newydd
error code: 9130	description: If [130] equals 'yes' then [645] must equal 'yes'.
transactional message (en)	If Box 130 is completed then Box 645 must be completed
transactional message (cy)	Os yw Blwch 130 wedi ei gwblhau yna mae'n rhaid i Flwch 645 gael ei gwblhau

element: CT600I
XML

CT600I 0..1
CT_YesType

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

validation rule:

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

element: CT600J
XML

CT600J 0..1
CT_YesType

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

validation rule:

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

element: **CT600K**

XML

CT600K 0..1
CT_YesType

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

validation rule:

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

element: **CT600L**

XML

CT600L 0..1
CT_YesType

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

validation rule:

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

element: **CT600M**

XML

CT600M 0..1
CT_YesType

base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600M
cardinality	0..1

description	Freeports and Investment Zones
id	[143]

validation rule:

error code: 9600	description: If [143] is yes, [N117] must be present
transactional message (en)	Supplementary form CT600M must be present if Box 143 is completed

element: **CT600N**

XML

CT600N 0..1
CT_YesType

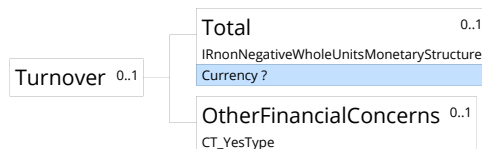
base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600N
cardinality	0..1
description	Residential Property Developer Tax
id	[144]

validation rule:

error code: 9218	description: If [144] is yes, [N120] must be present
transactional message (en)	Supplementary form CT600N must be present if Box 144 is completed

element: **Turnover**

XML



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

element: **Total**

XML

Total 0..1
IRnonNegativeWholeUnitsMonetaryStructure
Currency ?

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

element: **OtherFinancialConcerns**

XML

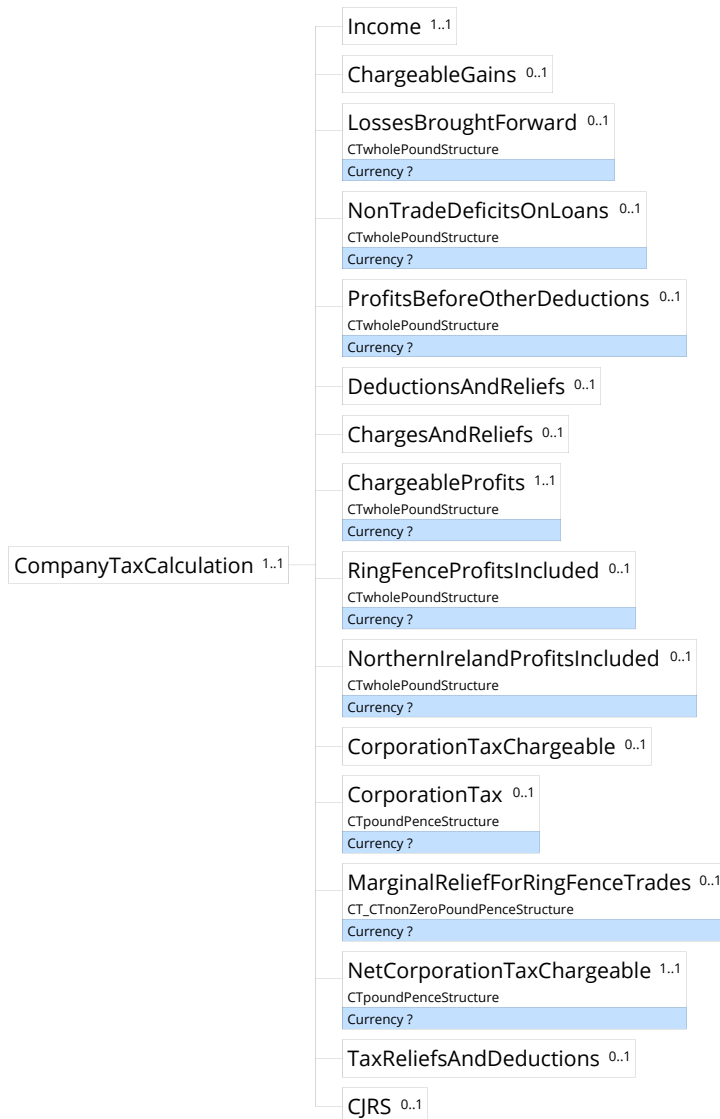
OtherFinancialConcerns 0..1
CT_YesType

base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/Turnover/OtherFinancialConcerns
cardinality	0..1

description	Banks, building societies, insurance companies and other financial concerns
id	[150]

element: CompanyTaxCalculation

XML



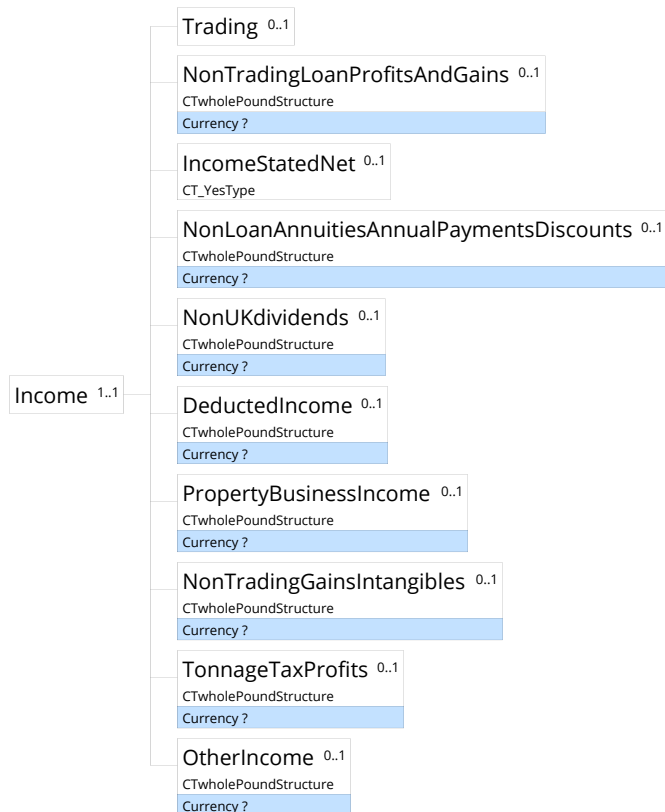
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation
cardinality	1..1
description	Company tax calculation
id	[N041]

validation rule:

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

element: **Income**

XML



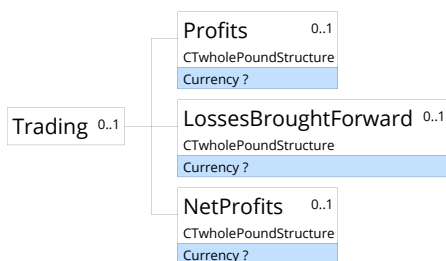
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income
cardinality	1..1
description	Income
id	[N042]

validation rule:

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

element: **Trading**

XML



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

validation rule:

error code: 9148	description: [165] should be present if [155] exceeds 0
transactional message (en)	Box 165 must be completed if Box 155 is greater than 0 (zero)

transactional message (cy)	Mae'n rhaid cwblhau Blwch 165 os yw Blwch 155 yn fwy na 0 (sero)
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element: **Profits**

XML

Profits	0..1
CTwholePoundStructure	
Currency ?	

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

element: **LossesBroughtForward**

XML

LossesBroughtForward	0..1
CTwholePoundStructure	
Currency ?	

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

validation rule:

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

element: **NetProfits**

XML

NetProfits	0..1
CTwholePoundStructure	
Currency ?	

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

validation rule:

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

element: **NonTradingLoanProfitsAndGains**

XML

NonTradingLoanProfitsAndGains 0..1
CTwholePoundStructure
Currency ?

base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/NonTradingLoanProfitsAndGains
cardinality	0..1
description	Bank, building society or other interest, and profits from non-trading loan relationships
id	[170]

validation rule:

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

element: **IncomeStatedNet**

XML

IncomeStatedNet 0..1
CT_YesType

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

element: **NonLoanAnnuitiesAnnualPaymentsDiscounts**

XML

NonLoanAnnuitiesAnnualPaymentsDiscounts 0..1
CTwholePoundStructure
Currency ?

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

validation rule:

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

element: **NonUKdividends**

XML

NonUKdividends 0..1
CTwholePoundStructure
Currency ?

base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/NonUKdividends
cardinality	0..1

description	Non-exempt dividends or distributions from non-UK resident companies
id	[180]

validation rule:

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

element: **DeductedIncome**

XML

DeductedIncome 0..1
CTwholePoundStructure
Currency ?

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

validation rule:

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

element: **PropertyBusinessIncome**

XML

PropertyBusinessIncome 0..1
CTwholePoundStructure
Currency ?

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

validation rule:

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

element: **NonTradingGainsIntangibles**

XML

NonTradingGainsIntangibles 0..1
CTwholePoundStructure
Currency ?

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

TonnageTaxProfits 0..1
CTWholePoundStructure
Currency ?

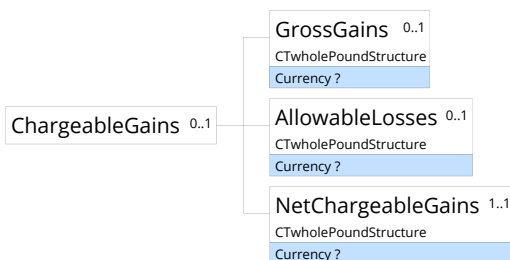
base	CTWholePoundStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/TonnageTaxProfits
cardinality	0..1
description	Tonnage tax profits
id	[200]

validation rule:

error code: 9154	description: [120] should equal 'yes' or [N003] should equal 'amended' if [200] is present
transactional message (en)	Box 200 can only be completed if Box 120 is completed or the return type is Amended
transactional message (cy)	Gellir ond cwblhau Blwch 200 os yw Blwch 120 wedi ei gwblhau neu mae'r math o ffurflen dreth yn 'Diwygiedig'
error code: 9155	description: [200] must equal [F70] if [F70] is present.
transactional message (en)	If Box F70 is completed then Box 200 must equal Box F70
transactional message (cy)	Os yw Blwch F70 wedi ei gwblhau yna mae'n rhaid i Flwch 200 fod yn hafal i Flwch F70

OtherIncome 0..1
CTWholePoundStructure
Currency ?

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



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

GrossGains 0..1
CTWholePoundStructure
Currency ?

base	CTWholePoundStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargeableGains/GrossGains

cardinality	0..1
description	Gross chargeable gains
id	[210]

element: AllowableLosses

XML

AllowableLosses	0..1
CTwholePoundStructure	
Currency ?	

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

validation rule:

error code: 9157	description: [215] should not exceed [210]
transactional message (en)	Box 215 must not be greater than Box 210
transactional message (cy)	Ni ddylai Blwch 215 fod yn fwy na Blwch 210
error code: 9158	description: [210] should be greater than 0 if [215] is present
transactional message (en)	If Box 215 is completed then Box 210 must be greater than 0 (zero)
transactional message (cy)	Os yw Blwch 215 wedi ei gwblhau yna mae'n rhaid i Flwch 210 fod yn fwy na 0 (sero)

element: NetChargeableGains

XML

NetChargeableGains	1..1
CTwholePoundStructure	
Currency ?	

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

validation rule:

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

element: LossesBroughtForward

XML

LossesBroughtForward	0..1
CTwholePoundStructure	
Currency ?	

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

validation rule:

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

element: NonTradeDeficitsOnLoans**XML**

NonTradeDeficitsOnLoans	0..1
CTwholePoundStructure	
Currency ?	

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

validation rule:

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

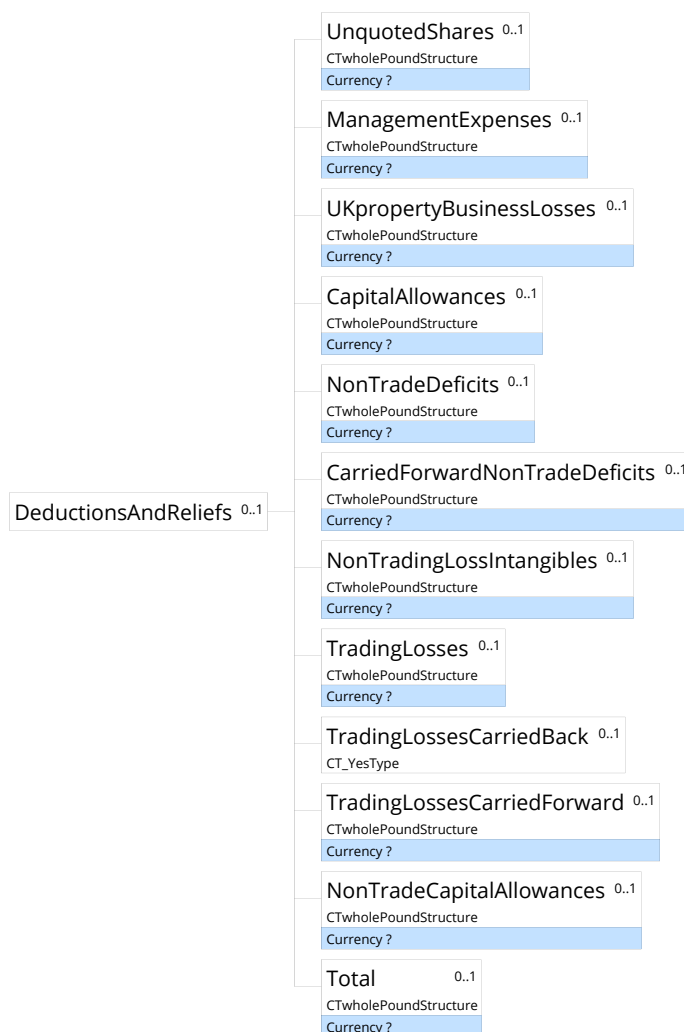
element: ProfitsBeforeOtherDeductions**XML**

ProfitsBeforeOtherDeductions	0..1
CTwholePoundStructure	
Currency ?	

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

validation rule:

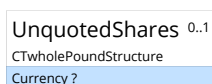
error code: 9332	description: [235] should equal the sum of [165], [170], [175], [180], [185], [190], [195], [200], [205] and [220] minus ([225] plus [230])
transactional message (en)	Box 235 must equal (the sum of Boxes 165, 170, 175, 180, 185, 190, 195, 200, 205 and 220) minus (the sum of Boxes 225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



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

validation rule:

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



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

validation rule:

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

element: **ManagementExpenses**

XML

ManagementExpenses 0..1
CTwholePoundStructure
Currency ?

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

validation rule:

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

element: **UKpropertyBusinessLosses**

XML

UKpropertyBusinessLosses 0..1
CTwholePoundStructure
Currency ?

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

validation rule:

error code: 9169	description: [250] should not exceed [235] minus ([240] plus [245])
transactional message (en)	Box 250 must not be greater than Box 235 minus (the sum of Boxes 240 and 245)
transactional message (cy)	Ni ddylai Blwch 250 fod yn fwy na Blwch 235 llai (swm Blychau 240 a 245)

element: **CapitalAllowances**

XML

CapitalAllowances 0..1
CTwholePoundStructure
Currency ?

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

validation rule:

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

NonTradeDeficits 0..1
CTwholePoundStructure
Currency ?

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

validation rule:

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

CarriedForwardNonTradeDeficits 0..1
CTwholePoundStructure
Currency ?

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

validation rule:

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

NonTradingLossIntangibles 0..1
CTwholePoundStructure
Currency ?

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

validation rule:

error code: 9173	description: [265] should not exceed [235] minus the sum of [240], [245], [250], [255], [260] and [263]
transactional message (en)	Box 265 must not be greater than Box 235 minus (the sum of Boxes 240, 245, 250, 255, 260 and 263)
transactional message (cy)	Ni ddylai Blwch 265 fod yn fwy na Blwch 235 llai (swm Blychau 240, 245, 250, 255, 260 a 263)

TradingLosses 0..1
CTwholePoundStructure
Currency ?

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

validation rule:

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

TradingLossesCarriedBack 0..1
CT_YesType

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

validation rule:

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

TradingLossesCarriedForward 0..1
CTwholePoundStructure
Currency ?

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

validation rule:

error code: 9372	description: [285] should not exceed [235] minus the sum of [240], [245], [250], [255], [260], [263], [265], and [275]
transactional message (en)	Box 285 must not be greater than Box 235 minus (the sum of Boxes 240, 245, 250, 255, 260, 263, 265 and 275)

transactional message (cy)	Ni ddylai Blwch 285 fod yn fwy na Blwch 235 llai (swm Blychau 240, 245, 250, 255, 260, 263, 265 a 275)
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element: **NonTradeCapitalAllowances**

XML

NonTradeCapitalAllowances 0..1
CTwholePoundStructure
Currency ?

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

validation rule:

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

element: **Total**

XML

Total 0..1
CTwholePoundStructure
Currency ?

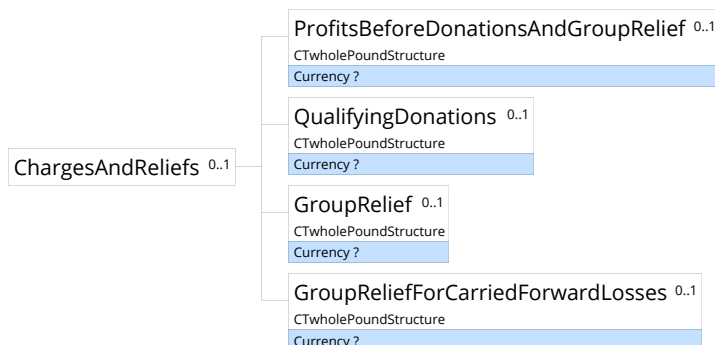
base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/Total
cardinality	0..1
description	Total of deductions and reliefs
id	[295]

validation rule:

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

element: **ChargesAndReliefs**

XML



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

element: ProfitsBeforeDonationsAndGroupRelief

XML

ProfitsBeforeDonationsAndGroupRelief	0..1
CTwholePoundStructure	
Currency ?	

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

validation rule:

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

element: QualifyingDonations

XML

QualifyingDonations	0..1
CTwholePoundStructure	
Currency ?	

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

validation rule:

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

element: GroupRelief

XML

GroupRelief	0..1
CTwholePoundStructure	
Currency ?	

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

validation rule:

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

element: **GroupReliefForCarriedForwardLosses**

XML

GroupReliefForCarriedForwardLosses	0..1
CTwholePoundStructure	
Currency ?	

base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargesAndReliefs/GroupReliefForCarriedForwardLosses
cardinality	0..1
description	Group relief for carried forward losses
id	[312]

validation rule:

error code: 9373	description: If [312] is present the following should be true: ([105] equals 'yes') or ([N003] equals 'amended')
transactional message (en)	Box 312 can only be completed if Box 105 is completed or the return type is Amended
transactional message (cy)	Gellir ond llenwi Blwch 312 os yw Blwch 105 wedi ei llenwi neu os mai 'Diwygiedig' yw math y Ffurflen Dreth
error code: 9374	description: [312] should not exceed ([235] minus the sum of [240], [245], [250], [255], [260], [263], [265], [275], [285] and [290]) minus [305] minus [310]
transactional message (en)	Box 312 must not be greater than (Box 235 minus (the sum of Boxes 240, 245, 250, 255, 260, 263, 265, 275, 285 and 290)) minus (the sum of Boxes 305 and 310)
transactional message (cy)	Ni ddylai Blwch 312 fod yn fwy na (Blwch 235 llai (swm Blychau 240, 245, 250, 255, 260, 263, 265, 275, 285 a 290)) llai (swm Blychau 305 a 310)
error code: 9375	description: If [N003] is 'new' and there is an entry greater than zero in [312] then [C130] must be submitted.
transactional message (en)	Box C130 must be completed if the return type is New and Box 312 is greater than 0 (zero)
transactional message (cy)	Mae'n rhaid cwblhau Blwch C130 os yw math y ffurflen dreth yn Newydd a Blwch 312 yn fwy na 0 (sero)

error code: 9376	description: If [N003] is 'new' and [312] is greater than zero then [SC172] or [AUTHORISATION2] must be present.
transactional message (en)	If return type is New and Box 312 is greater than 0 (zero) then 'Copy of Notices of Consent Attached' must be Yes or 'Authorisation of claim to group relief for carried forward losses' must be completed
transactional message (cy)	Os mai 'Newydd' yw math y Ffurflen Dreth a bod Blwch 312 yn fwy na 0 (sero), mae'n rhaid i 'Copi o Hysbysiadau Cydsynio wedi eu hatodi' fod yn 'lawn' neu mae'n rhaid llenwi 'Awdurdodi cais am ryddhad grŵp ar gyfer colledion a gariwyd ymlaen'

element: ChargeableProfits

XML

ChargeableProfits 1..1
CTwholePoundStructure
Currency ?

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

validation rule:

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

element: RingFenceProfitsIncluded

XML

RingFenceProfitsIncluded 0..1
CTwholePoundStructure
Currency ?

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

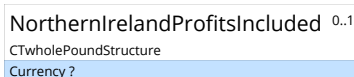
validation rule:

error code: 9190	description: [320] should not exceed [315]
transactional message (en)	Box 320 must not be greater than Box 315
transactional message (cy)	Ni ddylai Blwch 320 fod yn fwy na Blwch 315
error code: 9956	description: [135] should equal 'yes' or [N003] should equal 'amended' if [320] is present
transactional message (en)	Box 320 can only be completed if Box 135 is completed or return type is Amended

transactional message (cy)	Gellir ond cwblhau Blwch 320 os yw Blwch 135 wedi ei gwblhau neu mae'r math o ffurflen dreth yn Diwygiedig
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element: NorthernIrelandProfitsIncluded

XML



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

validation rule:

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

element: CorporationTaxChargeable

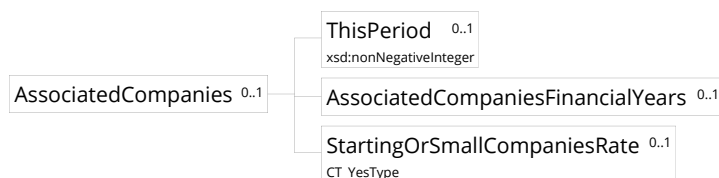
XML



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

element: AssociatedCompanies

XML



path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/AssociatedCompanies
cardinality	0..1
description	Associated companies
id	[N049]

validation rule:

error code: 9240	description: If [N049] is present the following should be true: [326] is present or [N054] is present
transactional message (en)	If the associated companies section is present then either Box 326 or Boxes 327 and 328 must be completed.
error code: 9389	description: If [N049] is present the following should be true: [35] on or after '2023-04-01'
transactional message (en)	The associated companies section can only be completed if the return period end date in Box 35 is on or after 01/04/2023

ThisPeriod 0..1
xsd:nonNegativeInteger

base	xsd:nonNegativeInteger
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/AssociatedCompanies/ThisPeriod
cardinality	0..1
description	Number of associated companies in this period
id	[326]

AssociatedCompaniesFinancialYears 0..1

FirstYear 1..1
xsd:nonNegativeInteger

SecondYear 1..1
xsd:nonNegativeInteger

path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/AssociatedCompanies/AssociatedCompaniesFinancialYears
cardinality	0..1
description	Associated companies financial years
id	[N054]

validation rule:

error code: 9397	description: [N054] should not be present if [326] is present
transactional message (en)	Boxes 327 and 328 must not be completed if Box 326 is completed

FirstYear 1..1
xsd:nonNegativeInteger

base	xsd:nonNegativeInteger
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/AssociatedCompanies/AssociatedCompaniesFinancialYears/FirstYear
cardinality	1..1
description	Number of associated companies in the first financial year
id	[327]

SecondYear 1..1
xsd:nonNegativeInteger

base	xsd:nonNegativeInteger
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/AssociatedCompanies/AssociatedCompaniesFinancialYears/SecondYear
cardinality	1..1
description	Number of associated companies in the second financial year
id	[328]

StartingOrSmallCompaniesRate 0..1
CT_YesType

base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/AssociatedCompanies/StartingOrSmallCompaniesRate
cardinality	0..1
description	Is the company chargeable at the small profit rate or entitled to marginal relief?
id	[329]

validation rule:

error code: 9398	description: [329] should not be present if [4] equals 1
transactional message (en)	Box 329 must not be completed if the type of company is 1 (Unit trust or open-ended investment company)
error code: 9399	description: [329] should not be present if [4] equals 2
transactional message (en)	Box 329 must not be completed if the type of company is 2 (Close investment-holding company)
error code: 9415	description: [329] should not be present if [4] equals 3
transactional message (en)	Box 329 must not be completed if the type of company is 3 (Company in liquidation)
error code: 9416	description: [329] should not be present if [4] equals 9
transactional message (en)	Box 329 must not be completed if the type of company is 9 (Real Estate Investment Trust C - residual company)

element: **FinancialYearOne**

XML



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

element: **Year**

XML



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

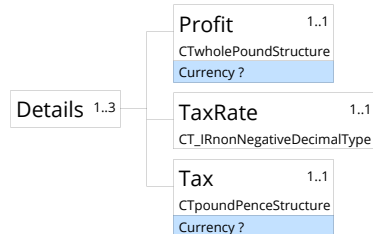
validation rule:

error code: 9195	description: [330] should equal the equivalent financial year of the date in [30]
transactional message (en)	Box 330 must equal the equivalent financial year of the return period From date in Box 30
transactional message (cy)	Mae'n rhaid i Flwch 330 fod yn hafal i'r flwyddyn ariannol gyfwerth o ddyddiad O cyfnod y ffurflen dreth ym Mluch 30
error code: 9197	description: Where [30] and [35] are in the same financial year, the sum of all iterations of [335] must equal [315].
transactional message (en)	Where the return period From date in Box 30 and the return period To date in Box 35 are in the same financial year then the sum of Boxes 335, 350 and 365 must equal Box 315
transactional message (cy)	Pan fo dyddiad O cyfnod y ffurflen dreth ym Mluch 30 a'r dyddiad I cyfnod y ffurflen dreth ym Mluch 35 yn yr unflwyddyn ariannol, mae'n rhaid i swm Blychau 335, 350 a 365 fod yn hafal i Flwch 315

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

element: Details

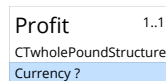
XML



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

element: Profit

XML



base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearOne/Details/Profit
cardinality	1..1
description	Amounts of profit
id	[335]

element: TaxRate

XML



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

validation rule:

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

element: Tax

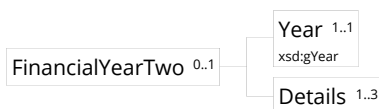
XML

Tax	1..1
CTpoundPenceStructure	
Currency ?	

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

validation rule:

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



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

validation rule:

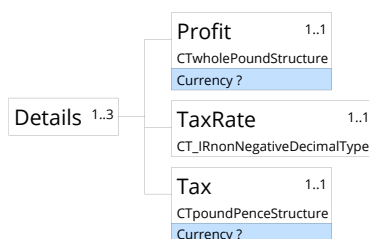
error code: 9206	description: [N052b] should not be present if [30] and [35] both fall within the same financial year
transactional message (en)	Financial year two information must not be completed if the accounting period falls within the same financial year.
transactional message (cy)	Ni ddylid cwblhau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



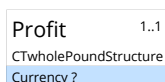
base	xsd:gYear
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearTwo/Year
cardinality	1..1
description	Financial year two
example	1999
id	[380]

validation rule:

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



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



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

element: TaxRate

XML

TaxRate	1..1
CT_IRnonNegativeDecimalType	

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

validation rule:

error code: 9208	description: If [4] equals '5' then [390] should equal an applicable value from [FULL RATE OF CT], [SMALL CO RATE OF CT], [EQUIV. LOW CT RATE], [FULL RF RATE OF CT] or [RF SMALL CO RATE OF CT]
transactional message (en)	If the type of company is 5 (Insurance) than an applicable tax rate from one of [FULL RATE OF CT], [SMALL CO RATE OF CT], [EQUIV. LOW CT RATE], [FULL RF RATE OF CT] or [RF SMALL CO RATE OF CT] must be used for the second financial year
error code: 9209	description: If [4] equals '0' then [390] should equal an applicable value from [FULL RATE OF CT], [SMALL CO RATE OF CT], [EQUIV. LOW CT RATE], [FULL RF RATE OF CT], [RF SMALL CO RATE OF CT] or [CT RATE FOR NI TRADING PROFITS]
transactional message (en)	If the type of company is 0 then an applicable tax rate from one of [FULL RATE OF CT], [SMALL CO RATE OF CT], [EQUIV. LOW CT RATE], [FULL RF RATE OF CT], [RF SMALL CO RATE OF CT] or [CT RATE FOR NI TRADING PROFITS] must be used for the second financial year
error code: 9210	description: If [4] equals '4' then [390] should equal [FULL RATE OF CT], [SMALL CO RATE OF CT] or [CT RATE FOR NI TRADING PROFITS]
transactional message (en)	If the type of company is 4 (Qualifying asset holding company) then an applicable tax rate from one of [FULL RATE OF CT] or [SMALL CO RATE OF CT] or [CT RATE FOR NI TRADING PROFITS] must be used for the second financial year
error code: 9211	description: If [4] equals '1' then [390] should equal [EQUIV. LOW CT RATE]
transactional message (en)	If the company type is 1 (Unit trust or open-ended investment company) than the [EQUIV. LOW CT RATE] of tax must be used for the second financial year
transactional message (cy)	Os yw'r math o gwmni yn 1 (Ymddiriedolaeth unedol neu gwmniau buddsoddi penagored) mae'n rhaid defnyddio'r [CYFRADD CYFWERTH ISEL O CT] o dreth am yr ail flwyddyn ariannol
error code: 9212	description: If [4] equals '2' then [390] should equal [FULL RATE OF CT]
transactional message (en)	If the type of company is 2 (Close investment-holding company) then the [FULL RATE OF CT] of tax must be used for the second financial year
error code: 9152	description: If [4] equals '3' or '9' then [340] should equal an applicable value from [FULL RATE OF CT] or [CT RATE FOR NI TRADING PROFITS]
transactional message (en)	If the type of company is 3 (Company in liquidation) or 9 (Real Estate Investment Trust C — residual company) then an applicable tax rate from one of [FULL RATE OF CT] or [CT RATE FOR NI TRADING PROFITS] must be used for the second financial year
error code: 9153	description: If [4] equals '6', '7' or '8' then [390] should equal [FULL RATE OF CT] or [SMALL CO RATE OF CT] or [CT RATE FOR NI TRADING PROFITS]
transactional message (en)	If the type of company is 6 (Members' club or voluntary association), 7 (Property management company) or 8 (Charity or owned by a charity) then an applicable tax rate from one of [FULL RATE OF CT], [SMALL CO RATE OF CT] or [CT RATE FOR NI TRADING PROFITS] must be used for the second financial year
error code: 9156	description: If [4] equals '3', '4', '6', '7', '8', '9', or '0' and [CT RATE FOR NI TRADING PROFITS] is different to all other CT rates and [CT RATE FOR NI TRADING PROFITS] appears in [390] then [586] must be completed.

transactional message (en)	If the type of company is 0 (UK trading or Professional Services or CASC), 3 (Company in liquidation), 4 (Asset holding company), 6 (Members' club or voluntary association), 7 (Property management company), 8 (Charity or owed by a charity) or 9 (Real Estate Investment Trust C - residual company) and the [CT RATE FOR NI TRADING PROFITS] of tax is different to all other CT rates and has been used for the second financial year, then Box 586 must be completed
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element: Tax

XML

Tax	1..1
CTpoundPenceStructure	
Currency ?	

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

validation rule:

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

element: CorporationTax

XML

CorporationTax	0..1
CTpoundPenceStructure	
Currency ?	

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

validation rule:

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

element: MarginalReliefForRingFenceTrades

XML

MarginalReliefForRingFenceTrades	0..1
CT_CTnonZeroPoundPenceStructure	
Currency ?	

base	CT_CTnonZeroPoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/MarginalReliefForRingFenceTrades
cardinality	0..1
description	Marginal relief
id	[435]

validation rule:

error code: 9216	description: [435] should be less than [430]
transactional message (en)	Box 435 must be less than Box 430

transactional message (cy)	Mae'n rhaid i Flwch 435 fod yn llai na Blwch 430
error code: 9417	description: If [435] is present the following should be true: ([329] equals 'yes') or ([35] on or before '2023-03-31')
transactional message (en)	Box 435 can only be completed if Box 329 is completed or the return period end date in Box 35 is on or before 31/03/2023
error code: 9350	description: If [435] is present, either [135] should equal 'yes' or [35] should be on or after '2023-04-01'
transactional message (en)	Box 435 can only be completed if Box 135 is completed or the return period end date in Box 35 is on or after 01/04/2023

element: NetCorporationTaxChargeable

XML



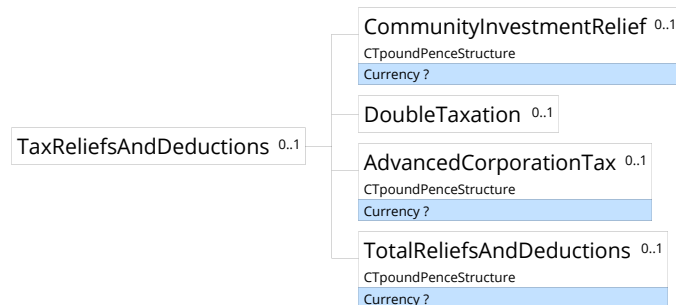
base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/NetCorporationTaxChargeable
cardinality	1..1
description	Corporation tax chargeable
id	[440]

validation rule:

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

element: TaxReliefsAndDeductions

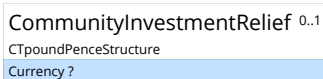
XML



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

validation rule:

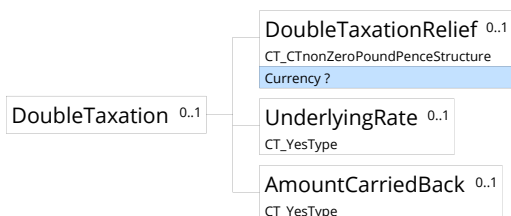
error code: 9236	description: [470] should be present if [445] is present
transactional message (en)	Box 470 must be completed if Box 445 is completed.
transactional message (cy)	Mae'n rhaid cwblhau Blwch 470 os yw Blwch 445 wedi ei gwblhau.
error code: 9237	description: [470] should be present if [450] is present
transactional message (en)	Box 470 must be completed if Box 450 is completed.
transactional message (cy)	Mae'n rhaid cwblhau Blwch 470 os yw Blwch 450 wedi ei gwblhau.
error code: 9238	description: [470] should be present if [465] is present
transactional message (en)	Box 470 must be completed if Box 465 is completed.
transactional message (cy)	Mae'n rhaid cwblhau Blwch 470 os yw Blwch 465 wedi ei gwblhau.



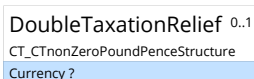
base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReliefsAndDeductions/CommunityInvestmentRelief
cardinality	0..1
description	Community investment relief
id	[445]

validation rule:

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



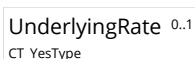
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReliefsAndDeductions/DoubleTaxation
cardinality	0..1
description	Double taxation
id	[N056]



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

validation rule:

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



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

validation rule:

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

element: **AmountCarriedBack**

XML

AmountCarriedBack 0..1
CT_YesType

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

validation rule:

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

element: **AdvancedCorporationTax**

XML

AdvancedCorporationTax 0..1
CTpoundPenceStructure
Currency ?

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

validation rule:

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

element: **TotalReliefsAndDeductions**

XML

TotalReliefsAndDeductions 0..1
CTpoundPenceStructure
Currency ?

base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReliefsAndDeductions/TotalReliefsAndDeductions
cardinality	0..1
description	Total reliefs and deductions in terms of tax

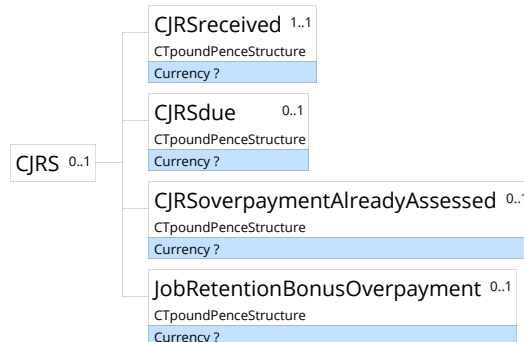
id	[470]
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validation rule:

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

element: **CJRS**

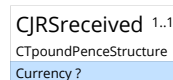
XML



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

element: **CJRSreceived**

XML



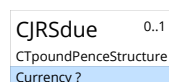
base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CJRS/CJRSreceived
cardinality	1..1
description	CJRS received
id	[471]

validation rule:

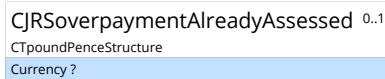
error code: 9381	description: [471] should be at least ([472] plus [473])
transactional message (en)	Box 471 must be equal to or greater than the sum of Boxes 472 and 473
error code: 9382	description: [526] should be present if [471] is present
transactional message (en)	If Box 471 is completed then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

element: **CJRSdue**

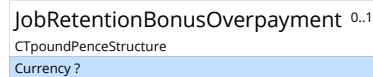
XML



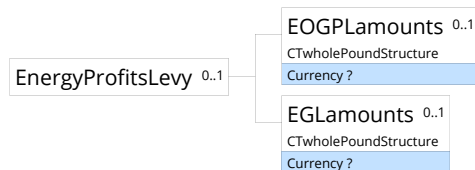
base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CJRS/CJRSdue
cardinality	0..1
description	CJRS entitlement
id	[472]



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



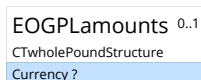
base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CJRS/JobRetentionBonusOverpayment
cardinality	0..1
description	Job retention bonus overpayment
id	[474]



path	/IRenvelope/CompanyTaxReturn/EnergyProfitsLevy
cardinality	0..1
description	Energy Levies
id	[F092]

validation rule:

error code: 9866	description: [986] or [987] should be present if [F092] is present
transactional message (en)	If the Energy Levies section is present, then at least one of Boxes 986 or 987 should be completed



base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/EnergyProfitsLevy/EOGPLamounts
cardinality	0..1
description	Energy (Oil and Gas) Profits Levy (EOGPL) amounts liable
id	[986]

validation rule:

error code: 9420	description: [501] should be present if [986] is present
transactional message (en)	Box 501 must be completed if Box 986 is completed

EGLamounts 0..1
 CTwholePoundStructure
 Currency ?

base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/EnergyProfitsLevy/EGLamounts
cardinality	0..1
description	Electricity Generator Levy (EGL) exceptional generation receipts
id	[987]

validation rule:

error code: 9867	description: [502] should be present if [987] is present
transactional message (en)	Box 502 must be completed if Box 987 is completed



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

validation rule:

error code: 9351	description: [500] should be present if [490] exceeds 0
transactional message (en)	Box 500 must be completed if Box 490 is greater than 0 (zero)
transactional message (cy)	Mae'n rhaid cwblhau Blwch 500 os yw Blwch 490 yn fwy na 0 (sero)
error code: 9352	description: [500] should be present if [495] exceeds 0
transactional message (en)	Box 500 must be completed if Box 495 is greater than 0 (zero)
transactional message (cy)	Mae'n rhaid cwblhau Blwch 500 os yw Blwch 495 yn fwy na 0 (sero)
error code: 9340	description: [510] should be present if [475] is present
transactional message (en)	If Box 475 is completed then Box 510 must be completed
transactional message (cy)	Os yw Blwch 475 wedi ei gwblhau yna mae'n rhaid i Flwch 510 gael ei gwblhau
error code: 9341	description: [510] should be present if [480] is present
transactional message (en)	If Box 480 is completed then Box 510 must be completed
transactional message (cy)	Os yw Blwch 480 wedi ei gwblhau yna mae'n rhaid i Flwch 510 gael ei gwblhau
error code: 9342	description: [510] should be present if [500] is present
transactional message (en)	If Box 500 is completed then Box 510 must be completed
transactional message (cy)	Os yw Blwch 500 wedi ei gwblhau yna mae'n rhaid i Flwch 510 gael ei gwblhau
error code: 9343	description: [510] should be present if [505] is present
transactional message (en)	If Box 505 is completed then Box 510 must be completed
transactional message (cy)	Os yw Blwch 505 wedi ei gwblhau yna mae'n rhaid i Flwch 510 gael ei gwblhau
error code: 9366	description: [500] should be present if [496] exceeds 0.
transactional message (en)	Box 500 must be completed if Box 496 is greater than 0 (zero)
transactional message (cy)	Mae'n rhaid cwblhau Blwch 500 os yw Blwch 496 yn fwy na 0 (sero)
error code: 9367	description: [528] should be present if [527] is present.
transactional message (en)	If Box 527 is completed then Box 528 must be completed
transactional message (cy)	Os yw Blwch 527 wedi ei gwblhau yna mae'n rhaid i Flwch 528 gael ei gwblhau
error code: 9383	description: [528] should be present if [526] is present
transactional message (en)	If Box 526 is completed then Box 528 must be completed
error code: 9424	description: [500] should be present if [497] exceeds 0
transactional message (en)	Box 500 must be completed if Box 497 is greater than 0 (zero)
error code: 9432	description: [510] should be present if [501] is present
transactional message (en)	Box 510 must be completed if Box 501 is completed
error code: 9868	description: [510] should be present if [502] is present
transactional message (en)	Box 510 must be completed if Box 502 is completed

element: NetCorporationTaxLiability
XML

NetCorporationTaxLiability 0..1
CTpoundPenceStructure
Currency ?

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

validation rule:

error code: 9248	description: [475] should equal [440] minus [470]
transactional message (en)	Box 475 must equal Box 440 minus Box 470
transactional message (cy)	Mae'n rhaid i Flwch 475 fod yn hafal i Flwch 440 llai Blwch 470
error code: 9339	description: If [475] is present then [510] should equal the sum of [475], [480], [500], [501], [502] and [505]
transactional message (en)	If Box 475 is completed then Box 510 must equal (the sum of Boxes 475, 480, 500, 501, 502 and 505)

element: LoansToParticipators**XML**

LoansToParticipators 0..1
CTpoundPenceStructure
Currency ?

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

validation rule:

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

element: CT600AreliefDue**XML**

CT600AreliefDue 0..1
CT_YesType

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

validation rule:

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

element: CFCTaxPayable**XML**

CFCTaxPayable 0..1
CTpoundPenceStructure
Currency ?

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

validation rule:

error code: 9353	description: [490] should not be present if [N003] equals 'new' and [100] does not equal 'yes'
transactional message (en)	Box 490 must not be completed if the return type is New and Box 100 is not completed
transactional message (cy)	Ni ddylid cwblhau Blwch 490 os yw math y ffurflen dreth yn Newydd ac nid yw Blwch 100 wedi ei gwblhau

element: **BankLevyPayable**

XML

BankLevyPayable 0..1
CTpoundPenceStructure
Currency ?

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

element: **BankSurchargePayable**

XML

BankSurchargePayable 0..1
CTpoundPenceStructure
Currency ?

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

element: **RPDTpayable**

XML

RPDTpayable 0..1
CTpoundPenceStructure
Currency ?

base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/RPDTpayable
cardinality	0..1
description	Residential Property Developer Tax (RPDT) payable
id	[497]

validation rule:

error code: 9433	description: [497] must equal [N285] if [N285] is present
transactional message (en)	Box 497 must equal Box N285 if Box N285 is completed

element: **CFCandBankLevyTotal**

XML

CFCandBankLevyTotal 0..1
CTpoundPenceStructure
Currency ?

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

validation rule:

error code: 9434	description: [500] is valid only if this equals (The sum of [490], [495], [496], and [497])
transactional message (en)	Box 500 must equal the sum of Boxes 490, 495, 496 and 497

element: **EOGPLpayable**

XML

EOGPLpayable 0..1
CTpoundPenceStructure
Currency ?

base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/EOGPLpayable
cardinality	0..1
description	EOGPL payable
id	[501]

validation rule:

error code: 9435	description: If [501] is present the following should be true: [986] is present
transactional message (en)	Box 986 must be completed if Box 501 is completed

element: **EGLpayable**

XML

EGLpayable 0..1
CTpoundPenceStructure
Currency ?

base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/EGLpayable
cardinality	0..1
description	EGL payable
id	[502]

validation rule:

error code: 9869	description: [987] should be present if [502] is present
transactional message (en)	Box 987 should be completed if Box 502 is completed

element: **SupplementaryCharge**

XML

SupplementaryCharge 0..1
CTpoundPenceStructure
Currency ?

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

validation rule:

error code: 9254	description: [505] should not be present if [N003] equals 'new' and [135] does not equal 'yes'
------------------	--

transactional message (en)	If return type is New then Box 505 can only be completed if Box 135 is completed
transactional message (cy)	Os ydy math y ffurflen dreth yn Newydd yna gall Blwch 505 ond cael ei gwblhau os yw Blwch 135 wedi ei gwblhau

element: **TaxChargeable**

XML

TaxChargeable 0..1
CTpoundPenceStructure
Currency ?

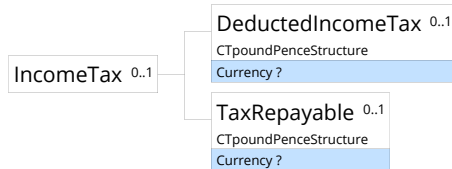
base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/TaxChargeable
cardinality	0..1
description	Tax chargeable
id	[510]

validation rule:

error code: 9344	description: If [475] is absent then [510] should equal the sum of [440], [480], [501], [502], [500] and [505] minus [470]
transactional message (en)	If Box 475 is not completed then Box 510 must equal (the sum of Boxes 440, 480, 500, 501, 502 and 505) minus Box 470
transactional message (cy)	Os nad yw Blwch 475 wedi ei gwblhau yna mae'n rhaid i Flwch 510 fod yn hafal i (swm Blychau 440, 480, 500, 501, 502 a 505) llai Blwch 470
error code: 9345	description: If [510] is present then [520] should equal [515] minus [510]
transactional message (en)	If Box 510 is completed then Box 520 must equal Box 515 minus Box 510
transactional message (cy)	Os yw Blwch 510 wedi ei gwblhau yna mae'n rhaid i Flwch 520 fod yn hafal i Flwch 515 llai Blwch 510

element: **IncomeTax**

XML



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

element: **DeductedIncomeTax**

XML

DeductedIncomeTax 0..1
CTpoundPenceStructure
Currency ?

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

element: **TaxRepayable**

XML

TaxRepayable 0..1
CTpoundPenceStructure
Currency ?

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

validation rule:

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

element: **TaxPayable**

XML

TaxPayable 1..1
CTpoundPenceStructure
Currency ?

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

validation rule:

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

element: **CJRSoverypaymentsNowDue**

XML

CJRSoverypaymentsNowDue 0..1
CTpoundPenceStructure
Currency ?

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

validation rule:

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

RestitutionTax 0..1
CTpoundPenceStructure
Currency ?

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

validation rule:

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

TaxPayableIncludingRestitutionTax 0..1
CTpoundPenceStructure
Currency ?

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

validation rule:

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



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

validation rule:

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

error code: 9356	description: [545] should be present if [535] is present
transactional message (en)	If Box 535 is completed then Box 545 must be completed
transactional message (cy)	Os yw Blwch 535 wedi ei gwblhau yna mae'n rhaid i Flwch 545 gael ei gwblhau
error code: 9357	description: [545] should be present if [540] is present
transactional message (en)	If Box 540 is completed then Box 545 must be completed
transactional message (cy)	Os yw Blwch 540 wedi ei gwblhau yna mae'n rhaid i Flwch 545 gael ei gwblhau
error code: 9358	description: [560] should be present if [550] is present
transactional message (en)	If Box 550 is completed then Box 560 must be completed
transactional message (cy)	Os yw Blwch 550 wedi ei gwblhau yna mae'n rhaid i Flwch 560 gael ei gwblhau
error code: 9359	description: [560] should be present if [555] is present
transactional message (en)	If Box 555 is completed then Box 560 must be completed
transactional message (cy)	Os yw Blwch 555 wedi ei gwblhau yna mae'n rhaid i Flwch 560 gael ei gwblhau

element: **ResearchAndDevelopmentCredit**

XML

ResearchAndDevelopmentCredit 0..1
CTpoundPenceStructure
Currency ?

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

validation rule:

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

element: **VaccineCredit**

XML

VaccineCredit 0..1
CTpoundPenceStructure
Currency ?

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

validation rule:

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

element: **CreativeCredit**

XML

CreativeCredit 0..1
CTpoundPenceStructure
Currency ?

base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/TaxReconciliation/CreativeCredit

cardinality	0..1
description	Creative tax credit
id	[540]

element: **ResearchAndDevelopmentVaccineOrCreativeTaxCredit**

XML

ResearchAndDevelopmentVaccineOrCreativeTaxCredit 0..1
CTpoundPenceStructure
Currency ?

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

validation rule:

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

element: **LandRemediationCredit**

XML

LandRemediationCredit 0..1
CTpoundPenceStructure
Currency ?

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

element: **LifeAssuranceCompanyCredit**

XML

LifeAssuranceCompanyCredit 0..1
CTpoundPenceStructure
Currency ?

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

element: **LandOrLifeCredit**

XML

LandOrLifeCredit 0..1
CTpoundPenceStructure
Currency ?

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

id	[560]
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validation rule:

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

element: **CapitalAllowancesFirstYearCredit**

XML

CapitalAllowancesFirstYearCredit 0..1
CTpoundPenceStructure
Currency ?

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

validation rule:

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

element: **SurplusResearchAndDevelopmentCreditsOrCreativeCreditPayable**

XML

SurplusResearchAndDevelopmentCreditsOrCreativeCreditPayable 0..1
CTpoundPenceStructure
Currency ?

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

validation rule:

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

element: **LandOrLifeCreditPayable**

XML

LandOrLifeCreditPayable 0..1
CTpoundPenceStructure
Currency ?

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

validation rule:

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

element: CapitalAllowancesFirstYearCreditPayable

XML

CapitalAllowancesFirstYearCreditPayable 0..1
CTpoundPenceStructure
Currency ?

base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/TaxReconciliation/CapitalAllowancesFirstYearCreditPayable
cardinality	0..1
description	Capital allowances first-year tax credit payable
id	[580]

validation rule:

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

element: RingFenceCorpTaxIncluded

XML

RingFenceCorpTaxIncluded 0..1
CTpoundPenceStructure
Currency ?

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

validation rule:

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

transactional message (cy)	Os yw Blwch 585 wedi ei gwblhau ac mae math y ffurflen dreth yn Newydd yna mae'n rhaid i Flwch 180 fod wedi ei gwblhau ac yn hafal i Flwch 585
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element: **NlcorporationTaxIncluded**

XML

NlcorporationTaxIncluded	0..1
CTpoundPenceStructure	
Currency ?	

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

validation rule:

error code: 9142	description: If [586] is present then [5] must be present
transactional message (en)	Box 586 can only be completed if Box 5 is completed

element: **RingFenceSupplementaryChargeIncluded**

XML

RingFenceSupplementaryChargeIncluded	0..1
CTpoundPenceStructure	
Currency ?	

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

validation rule:

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

element: **TaxAlreadyPaid**

XML

TaxAlreadyPaid	0..1
CTpoundPenceStructure	
Currency ?	

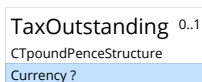
base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/TaxReconciliation/TaxAlreadyPaid
cardinality	0..1
description	Tax already paid (and not already repaid)
id	[595]



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

validation rule:

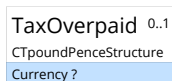
error code: 9275	description: [600] and [605] should not both be present unless both are zero
transactional message (en)	Only one of Boxes 600 and 605 can be completed unless both are zero (0).
transactional message (cy)	Dim ond un o Flychau 600 a 605 y gellir eu cwblhau heblaw bod y ddau yn sero (0).



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

validation rule:

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



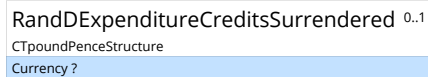
base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/TaxReconciliation/TaxOutstandingOrOverpaid/TaxOverpaid
cardinality	0..1
description	Tax overpaid including surplus or payable credits
id	[605]

validation rule:

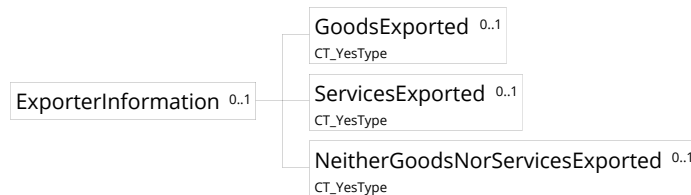
error code: 9277	description: [605] must equal the sum of [545], [560], [565] and [595] minus [525], where the result is equal to or greater than zero. Must not be present if the sum of [545], [560], [565] and [595] minus [525] is negative
transactional message (en)	Box 605 must equal (the sum of Boxes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



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



base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/TaxReconciliation/RandDEXpenditureCreditsSurrendered
cardinality	0..1
description	Research and development expenditure credits surrendered to this company
id	[615]



path	/IRenvelope/CompanyTaxReturn/TaxReconciliation/ExporterInformation
cardinality	0..1
description	During the return period, did the company export goods and/or services to individuals enterprises or organisations outside the United Kingdom?
id	[N118]

validation rule:

error code: 9601	description: If [N118] is present the following should be true: [616] is present or [617] is present or [618] is present
transactional message (en)	If the 'Exporter information' section is present then at least one of Boxes 616, 617 or 618 must be completed



base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/TaxReconciliation/ExporterInformation/GoodsExported
cardinality	0..1
description	Goods exported outside-UK
id	[616]

ServicesExported 0..1
CT_YesType

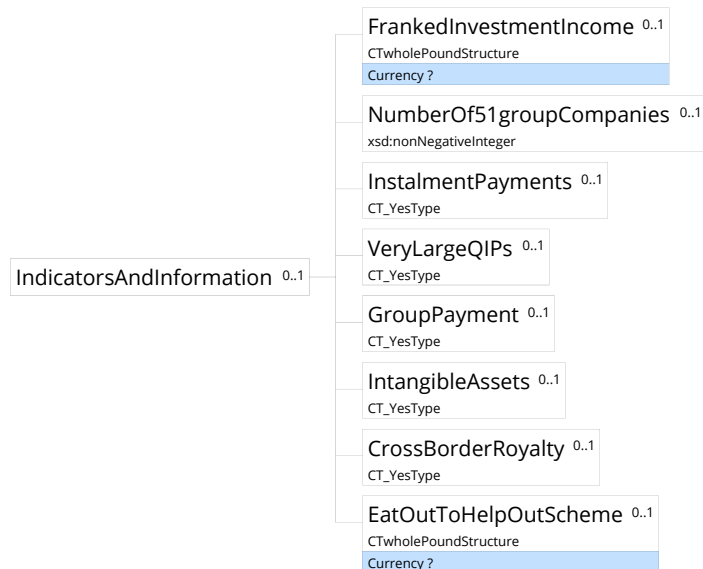
base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/TaxReconciliation/ExporterInformation/ServicesExported
cardinality	0..1
description	Services exported outside-UK
id	[617]

NeitherGoodsNorServicesExported 0..1
CT_YesType

base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/TaxReconciliation/ExporterInformation/NeitherGoodsNorServicesExported
cardinality	0..1
description	Neither goods nor services exported outside-UK
id	[618]

validation rule:

error code: 9602	description: [618] should not be present if [616] is present
transactional message (en)	Box 618 must not be completed if Box 616 is completed
error code: 9603	description: [618] should not be present if [617] is present
transactional message (en)	Box 618 must not be completed if Box 617 is completed



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

FrankedInvestmentIncome 0..1
CTwholePoundStructure
Currency ?

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

NumberOf51groupCompanies 0..1
xsd:nonNegativeInteger

base	xsd:nonNegativeInteger
path	/IRenvelope/CompanyTaxReturn/IndicatorsAndInformation/NumberOf51groupCompanies
cardinality	0..1
description	Number of 51% group companies
maxInclusive	999999999
id	[625]

validation rule:

error code: 9436	description: [625] should not be present if [35] on or after '2023-04-01'
transactional message (en)	Box 625 must not be completed if the return period end date in Box 35 is on or after 01/04/2023

InstalmentPayments 0..1
CT_YesType

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

VeryLargeQIPs 0..1
CT_YesType

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

validation rule:

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

element: **GroupPayment**

XML

GroupPayment 0..1
CT_YesType

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

element: **IntangibleAssets**

XML

IntangibleAssets 0..1
CT_YesType

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

element: **CrossBorderRoyalty**

XML

CrossBorderRoyalty 0..1
CT_YesType

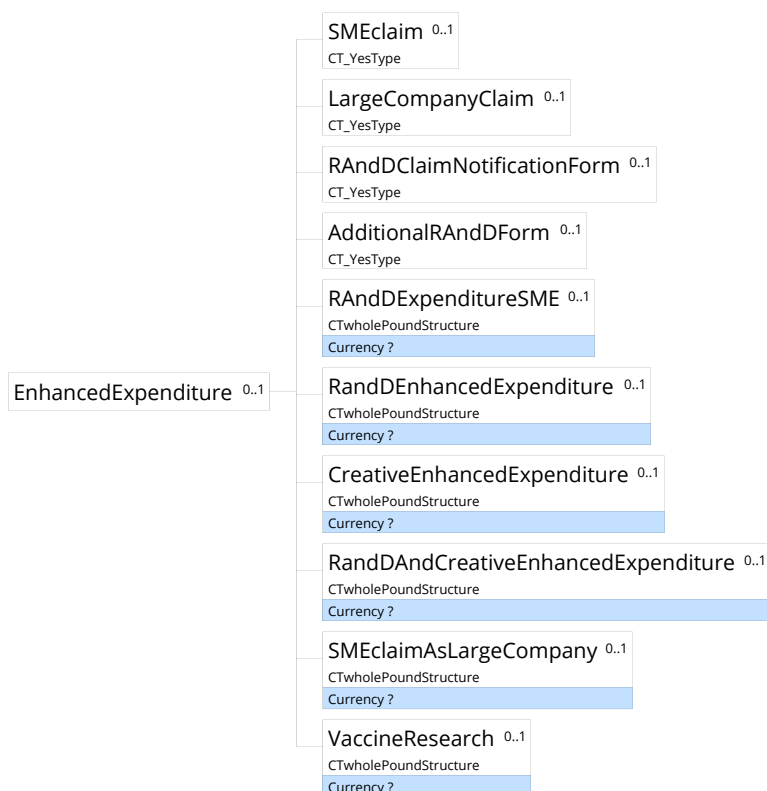
base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/IndicatorsAndInformation/CrossBorderRoyalty
cardinality	0..1
description	Has the company made cross-border royalty payments?
id	[645]

element: **EatOutToHelpOutScheme**

XML

EatOutToHelpOutScheme 0..1
CTWholePoundStructure
Currency?

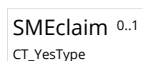
base	CTWholePoundStructure
path	/IRenvelope/CompanyTaxReturn/IndicatorsAndInformation/EatOutToHelpOutScheme
cardinality	0..1
description	Eat Out to Help Out Scheme: reimbursed discounts included as taxable income
id	[647]



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

validation rule:

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



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

validation rule:

error code: 9281	description: If [650] equals 'yes' then at least one of [670], [675] and [680] must be greater than 0
transactional message (en)	Box 650 can only be completed if at least one of the boxes 670, 675 or 680 is greater than 0 (zero).
transactional message (cy)	Gellir ond cwblhau Blwch 650 os yw o leiaf un o'r blychau 670, 675, 680 yn fwy na 0 (sero).
error code: 9282	description: [650] should not be present if [655] equals 'yes'
transactional message (en)	Box 650 must not be completed if Box 655 is completed

transactional message (cy)	Ni ddylid cwblhau Blwch 650 os yw Blwch 655 wedi ei gwblhau
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element: **LargeCompanyClaim**

XML

LargeCompanyClaim 0..1
CT_YesType

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

validation rule:

error code: 9284	description: [655] should not be present if [650] equals 'yes'
transactional message (en)	Box 655 must not be completed if Box 650 is completed
transactional message (cy)	Ni ddylid cwblhau Blwch 655 os yw Blwch 650 wedi ei gwblhau

element: **RAndDClaimNotificationForm**

XML

RAndDClaimNotificationForm 0..1
CT_YesType

base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/EnhancedExpenditure/RAndDClaimNotificationForm
cardinality	0..1
description	Put an 'X' in box 656 to confirm that a R&D claim notification form has been submitted
id	[656]

element: **AdditionalRAndDForm**

XML

AdditionalRAndDForm 0..1
CT_YesType

base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/EnhancedExpenditure/AdditionalRAndDForm
cardinality	0..1
description	Put an 'X' in box 657 to confirm that an additional information form has been submitted
id	[657]

validation rule:

error code: 9437	description: If [657] is present the following should be true: ([650] equals 'yes') or ([655] equals 'yes')
transactional message (en)	If Box 657 is completed then either Box 650 or Box 655 must be completed

element: **RAndDExpenditureSME**

XML

RAndDExpenditureSME 0..1
CTwholePoundStructure
Currency ?

base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/EnhancedExpenditure/RAndDExpenditureSME
cardinality	0..1
description	R&D expenditure qualifying for SME R&D relief
id	[659]

validation rule:

error code: 9438	description: [659] should not be present if [650] does not equal 'yes'
transactional message (en)	Box 659 must not be completed if Box 650 isn't completed
error code: 9439	description: If [L166] is present and [30] onOrAfter '2023-04-01' [659] must equal [L166]
transactional message (en)	If Box L166 is completed and the return period start date in Box 30 is on or after 01/04/2023 then Box 659 must equal Box L166

element: RandDEnhancedExpenditure**XML**

RandDEnhancedExpenditure 0..1
CTwholePoundStructure
Currency ?

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

validation rule:

error code: 9364	description: If [660] is present then [650] should equal 'yes' or [655] should equal 'yes'
transactional message (en)	Box 660 must only be completed if either Box 650 or Box 655 are completed
transactional message (cy)	Ni ddylid cwblhau Blwch 660 os yw naill ai Blwch 650 neu Flwch 655 wedi eu cwblhau
error code: 9440	description: [660] should not be present if [659] is not present and [30] is on or after '2023-04-01'
transactional message (en)	Box 660 must not be completed if Box 659 not completed and the return period start date in Box 30 is on or after 01/04/2023

element: CreativeEnhancedExpenditure**XML**

CreativeEnhancedExpenditure 0..1
CTwholePoundStructure
Currency ?

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

element: RandDAndCreativeEnhancedExpenditure**XML**

RandDAndCreativeEnhancedExpenditure 0..1
CTwholePoundStructure
Currency ?

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

validation rule:

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

SMEclaimAsLargeCompany 0..1
CTwholePoundStructure
Currency ?

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

validation rule:

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

VaccineResearch 0..1
CTwholePoundStructure
Currency ?

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

validation rule:

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

LandRemediationEnhancedExpenditure 0..1
CTwholePoundStructure
Currency ?

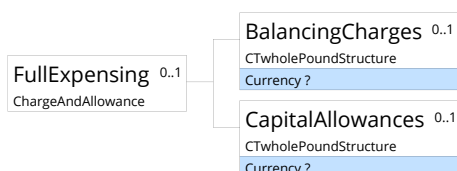
base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/LandRemediationEnhancedExpenditure
cardinality	0..1
description	Enter the total enhanced expenditure
id	[685]



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

validation rule:

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



base	ChargeAndAllowance
path	/IRenvelope/CompanyTaxReturn/AllowancesAndCharges/FullExpensing
cardinality	0..1
description	Machinery and plant - Full Expensing
id	[688/689]

validation rule:

error code: 9870	description: [688/689] should not be present if [35] on or before '2023-03-31'
transactional message (en)	Boxes 688 and 689 must not be completed if the return period end date in Box 35 is on or before 31 March 2023

AIACapitalAllowancesInc 0..1
 CTwholePoundStructure
 Currency ?

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

MachineryAndPlantSuperDeduction 0..1
 ChargeAndAllowance

BalancingCharges 0..1
 CTwholePoundStructure
 Currency ?
 CapitalAllowances 0..1
 CTwholePoundStructure
 Currency ?

base	ChargeAndAllowance
path	/IRenvelope/CompanyTaxReturn/AllowancesAndCharges/MachineryAndPlantSuperDeduction
cardinality	0..1
description	Machinery and plant - super-deduction
id	[691/692]

validation rule:

error code: 9606	description: [691/692] should not be present if [35] on or before '2021-03-31'
transactional message (en)	Boxes 691 and 692 must not be completed if the return period end date in Box 35 is on or before 31 March 2021
error code: 9607	description: [772] must be submitted if the "CapitalAllowances" component of [691/692] is submitted
transactional message (en)	Box 772 must be completed if Box 691 is completed

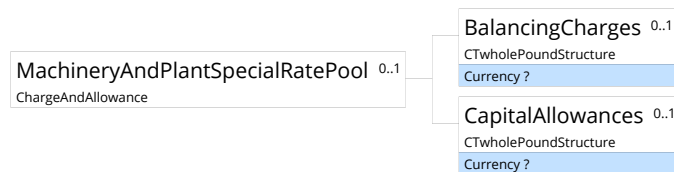
MachineryAndPlantSpecialRateAllowance 0..1
 ChargeAndAllowance

BalancingCharges 0..1
 CTwholePoundStructure
 Currency ?
 CapitalAllowances 0..1
 CTwholePoundStructure
 Currency ?

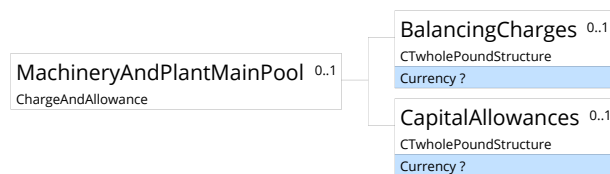
base	ChargeAndAllowance
path	/IRenvelope/CompanyTaxReturn/AllowancesAndCharges/MachineryAndPlantSpecialRateAllowance
cardinality	0..1
description	Machinery and plant - special rate allowance
id	[693/694]

validation rule:

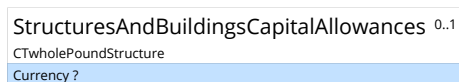
error code: 9608	description: [693/694] should not be present if [35] on or before '2021-03-31'
transactional message (en)	Boxes 693 and 694 must not be completed if the return period end date in Box 35 is on or before 31 March 2021
error code: 9609	description: [773] must be submitted if the "CapitalAllowances" component of [693/694] is submitted
transactional message (en)	Box 773 must be completed if Box 693 is completed



base	ChargeAndAllowance
path	/IRenvelope/CompanyTaxReturn/AllowancesAndCharges/MachineryAndPlantSpecialRatePool
cardinality	0..1
description	Machinery and plant - special rate pool
id	[695/700]



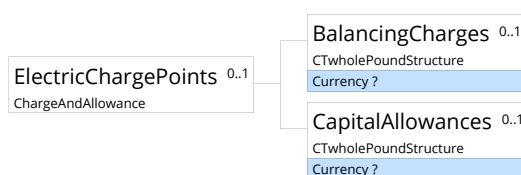
base	ChargeAndAllowance
path	/IRenvelope/CompanyTaxReturn/AllowancesAndCharges/MachineryAndPlantMainPool
cardinality	0..1
description	Machinery and plant - main pool
id	[705/710]



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

validation rule:

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



base	ChargeAndAllowance
path	/IRenvelope/CompanyTaxReturn/AllowancesAndCharges/ElectricChargePoints

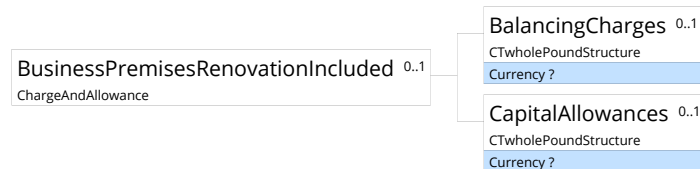
cardinality	0..1
description	Electric charge-points
id	[713/714]

validation rule:

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

element: **BusinessPremisesRenovationIncluded**

XML



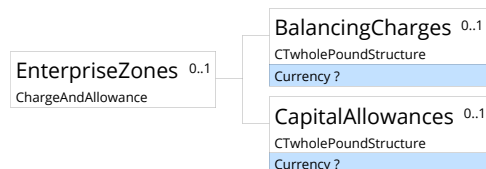
base	ChargeAndAllowance
path	/IRenvelope/CompanyTaxReturn/AllowancesAndCharges/BusinessPremisesRenovationIncluded
cardinality	0..1
description	Business premises renovation included in calculation
id	[715/720]

validation rule:

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

element: **EnterpriseZones**

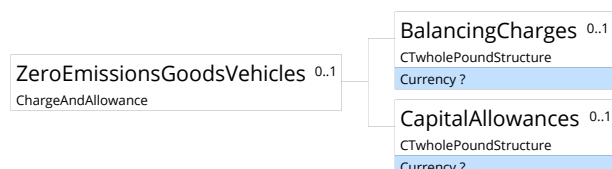
XML



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

element: **ZeroEmissionsGoodsVehicles**

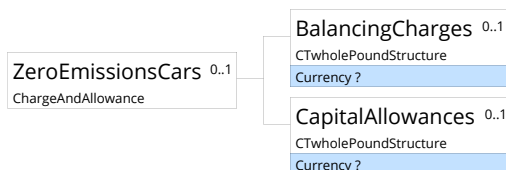
XML



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

validation rule:

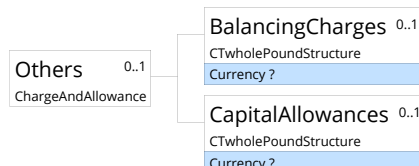
error code: 9387	description: The "CapitalAllowances" component of [723/724] must not be submitted if [30] is on or after '2025-04-01'
transactional message (en)	Box 723 must not be completed if the return period start date in Box 30 is on or after 1 April 2025

element: **ZeroEmissionsCars****XML**

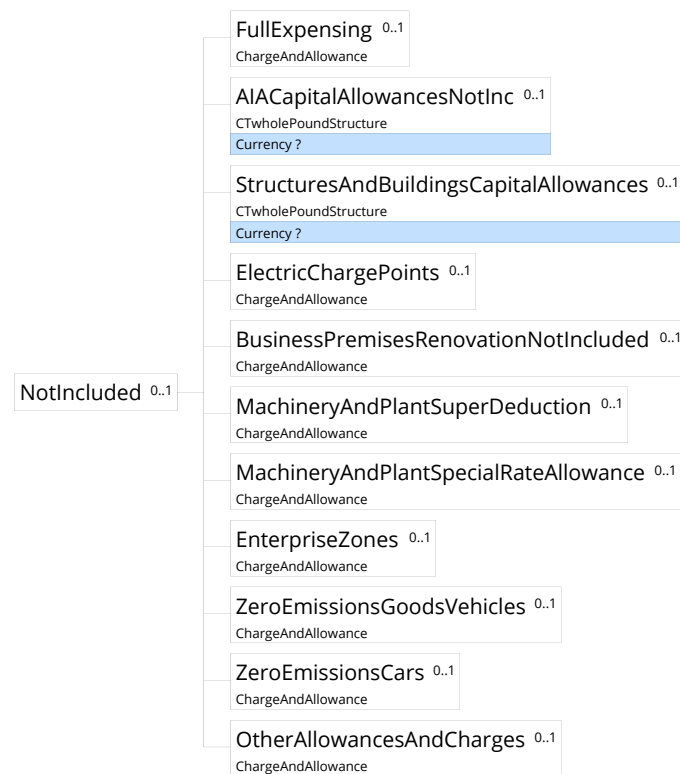
base	ChargeAndAllowance
path	/IRenvelope/CompanyTaxReturn/AllowancesAndCharges/ZeroEmissionsCars
cardinality	0..1
description	Zero emissions cars
id	[726/727]

validation rule:

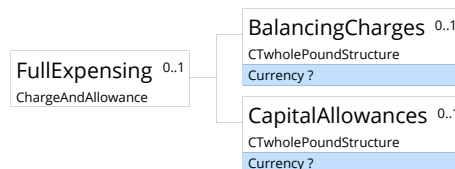
error code: 9388	description: The "CapitalAllowances" component of [726/727] must not be submitted if [30] is on or after '2025-04-01'
transactional message (en)	Box 726 must not be completed if the return period start date in Box 30 is on or after 1 April 2025
error code: 9839	description: [726/727] should not be present if [35] is on or before '2021-03-31'
transactional message (en)	Boxes 726 and 727 must not be completed if the return period end date in Box 35 is on or before 31 March 2021

element: **Others****XML**

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



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



base	ChargeAndAllowance
path	/IRenvelope/CompanyTaxReturn/NotIncluded/FullExpensing
cardinality	0..1
description	Machinery and plant - Full Expensing
id	[733/734]

validation rule:

error code: 9871	description: [733/734] should not be present if [35] on or before '2023-03-31'
transactional message (en)	Boxes 733 and 734 must not be completed if the return period end date in Box 35 is on or before 31 March 2023



base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/NotIncluded/AIACapitalAllowancesNotInc

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

element: StructuresAndBuildingsCapitalAllowances

XML

StructuresAndBuildingsCapitalAllowances 0..1
CTwholePoundStructure
Currency ?

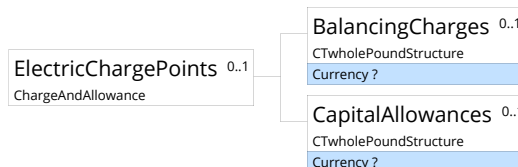
base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/NotIncluded/StructuresAndBuildingsCapitalAllowances
cardinality	0..1
description	Structures and buildings - Capital allowances
id	[736]

validation rule:

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

element: ElectricChargePoints

XML



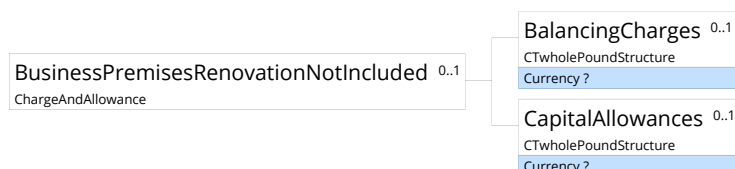
base	ChargeAndAllowance
path	/IRenvelope/CompanyTaxReturn/NotIncluded/ElectricChargePoints
cardinality	0..1
description	Electric charge-points
id	[737/738]

validation rule:

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

element: BusinessPremisesRenovationNotIncluded

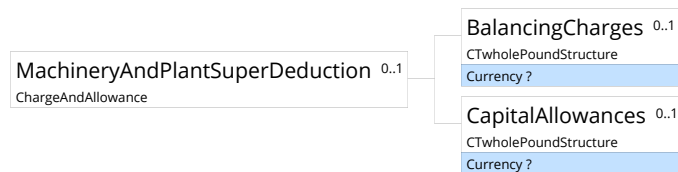
XML



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

validation rule:

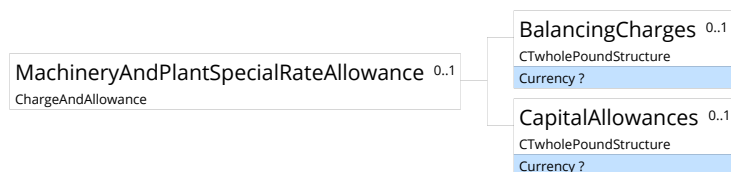
error code: 9290	description: [740/745] should not be present if [30] is on or after '2017-04-01'.
transactional message (en)	Boxes 740 and 745 must not be completed if the return period start date in Box 30 is on or after 1 April 2017



base	ChargeAndAllowance
path	/IRenvelope/CompanyTaxReturn/NotIncluded/MachineryAndPlantSuperDeduction
cardinality	0..1
description	Machinery and plant - super-deduction
id	[741/742]

validation rule:

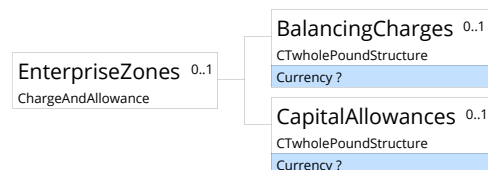
error code: 9610	description: [741/742] should not be present if [35] on or before '2021-03-31'
transactional message (en)	Boxes 741 and 742 must not be completed if the return period end date in Box 35 is on or before 31 March 2021
error code: 9616	description: [772] must be submitted if the "CapitalAllowances" component of [741/742] is submitted
transactional message (en)	Box 772 must be completed if Box 741 is completed



base	ChargeAndAllowance
path	/IRenvelope/CompanyTaxReturn/NotIncluded/MachineryAndPlantSpecialRateAllowance
cardinality	0..1
description	Machinery and plant - special rate allowance
id	[743/744]

validation rule:

error code: 9617	description: [743/744] should not be present if [35] on or before '2021-03-31'
transactional message (en)	Boxes 743 and 744 must not be completed if the return period end date in Box 35 is on or before 31 March 2021
error code: 9618	description: [773] must be submitted if the "CapitalAllowances" component of [743/744] is submitted
transactional message (en)	Box 773 must be completed if Box 743 is completed



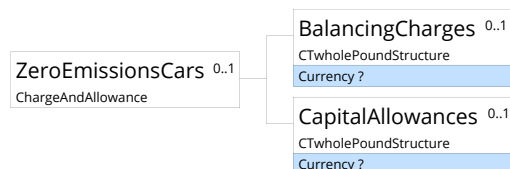
base	ChargeAndAllowance
path	/IRenvelope/CompanyTaxReturn/NotIncluded/EnterpriseZones
cardinality	0..1
description	Enterprise zones
id	[746/747]



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

validation rule:

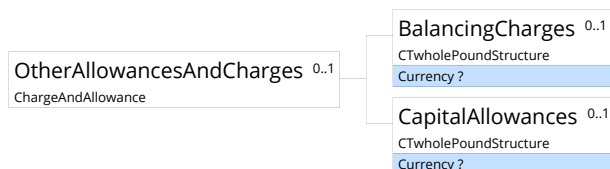
error code: 9390	description: The "CapitalAllowances" component of [748/749] must not be submitted if [30] is on or after '2025-04-01'
transactional message (en)	Box 748 must not be completed if the return period start date in Box 30 is on or after 1 April 2025



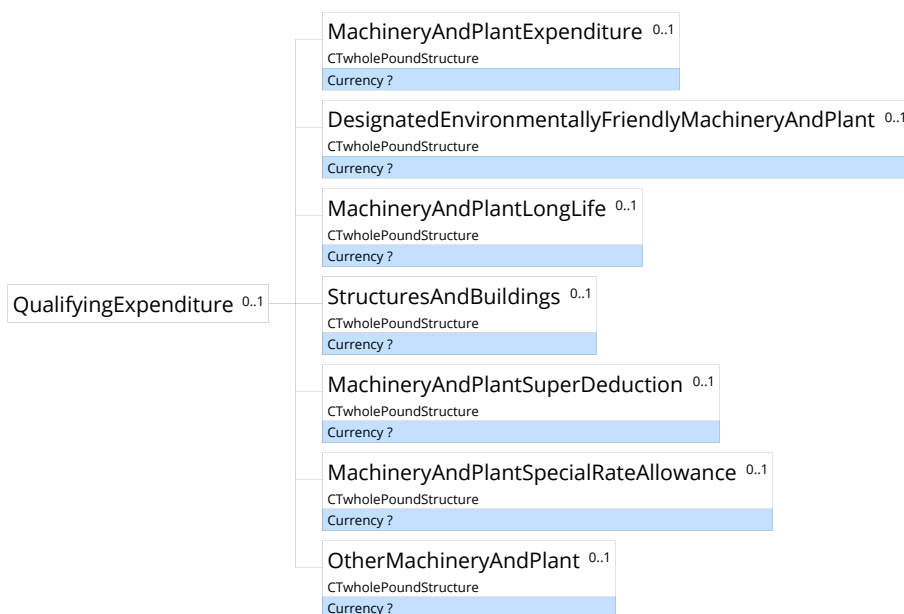
base	ChargeAndAllowance
path	/IRenvelope/CompanyTaxReturn/NotIncluded/ZeroEmissionsCars
cardinality	0..1
description	Zero emissions cars
id	[751/752]

validation rule:

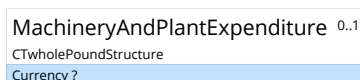
error code: 9391	description: The "CapitalAllowances" component of [751/752] should not be present if [30] is on or after '2025-04-01'
transactional message (en)	Box 751 must not be completed if the return period start date in Box 30 is on or after 1 April 2025
error code: 9392	description: [751/752] should not be present if [35] is on or before '2021-03-31'
transactional message (en)	Boxes 751 and 752 must not be completed if the return period end date in Box 35 is on or before 31 March 2021



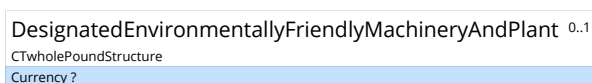
base	ChargeAndAllowance
path	/IRenvelope/CompanyTaxReturn/NotIncluded/OtherAllowancesAndCharges
cardinality	0..1
description	Other allowances and charges
id	[750/755]



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



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



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

validation rule:

error code: 9379	description: [765] can only be present if [30] on or before '2020-03-31'
transactional message (en)	Box 765 can only be completed if the return period start date in Box 30 is on or before 31 March 2020

element: **MachineryAndPlantLongLife**

XML

MachineryAndPlantLongLife 0..1
CTwholePoundStructure
Currency ?

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

element: **StructuresAndBuildings**

XML

StructuresAndBuildings 0..1
CTwholePoundStructure
Currency ?

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

validation rule:

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

element: **MachineryAndPlantSuperDeduction**

XML

MachineryAndPlantSuperDeduction 0..1
CTwholePoundStructure
Currency ?

base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/QualifyingExpenditure/MachineryAndPlantSuperDeduction
cardinality	0..1
description	Machinery and plant - super-deduction
id	[772]

validation rule:

error code: 9619	description: [772] should not be present if [35] on or before '2021-03-31'
transactional message (en)	Box 772 must not be completed if the return period end date in Box 35 is on or before 31 March 2021

element: **MachineryAndPlantSpecialRateAllowance**

XML

MachineryAndPlantSpecialRateAllowance 0..1
CTwholePoundStructure
Currency ?

base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/QualifyingExpenditure/MachineryAndPlantSpecialRateAllowance
cardinality	0..1
description	Machinery and plant - special rate allowance
id	[773]

validation rule:

error code: 9620	description: [773] should not be present if [35] on or before '2021-03-31'
transactional message (en)	Box 773 must not be completed if the return period end date in Box 35 is on or before 31 March 2021

element: OtherMachineryAndPlant
XML

OtherMachineryAndPlant 0..1
CTwholePoundStructure
Currency ?

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

element: LossesDeficitsAndExcess
XML

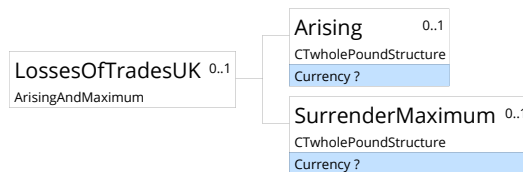
LossesDeficitsAndExcess 0..1
AmountArising 0..1
ExcessAmounts 0..1

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

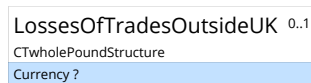
element: AmountArising
XML

AmountArising 0..1
LossesOfTradesUK 0..1
ArisingAndMaximum
LossesOfTradesOutsideUK 0..1
CTwholePoundStructure
Currency ?
Loans 0..1
ArisingAndMaximum
UKpropertyBusinessLosses 0..1
ArisingAndMaximum
OverseasPropertyBusinessLosses 0..1
CTwholePoundStructure
Currency ?
MiscLosses 0..1
CTwholePoundStructure
Currency ?
CapitalLosses 0..1
CTwholePoundStructure
Currency ?
NonTradingLossesIntangibles 0..1
ArisingAndMaximum

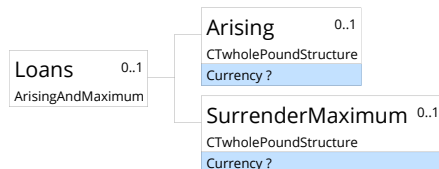
path	/IRenvelope/CompanyTaxReturn/LossesDeficitsAndExcess/AmountArising
cardinality	0..1
id	[N200]



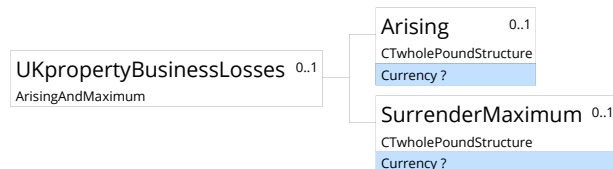
base	ArisingAndMaximum
path	/IRenvelope/CompanyTaxReturn/LossesDeficitsAndExcess/AmountArising/LossesOfTradesUK
cardinality	0..1
description	Losses of trades carried on wholly or partly in the UK
id	[780/785]



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



base	ArisingAndMaximum
path	/IRenvelope/CompanyTaxReturn/LossesDeficitsAndExcess/AmountArising/Loans
cardinality	0..1
description	Non-trade deficits on loan relationships and derivative contracts
id	[795/800]



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

OverseasPropertyBusinessLosses 0..1
 CTwholePoundStructure
 Currency ?

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

MiscLosses 0..1
 CTwholePoundStructure
 Currency ?

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

CapitalLosses 0..1
 CTwholePoundStructure
 Currency ?

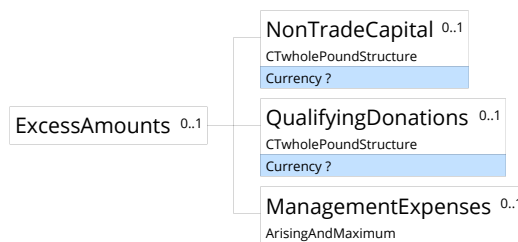
base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/LossesDeficitsAndExcess/AmountArising/CapitalLosses
cardinality	0..1
description	Capital losses
id	[825]

NonTradingLossesIntangibles 0..1
 ArisingAndMaximum

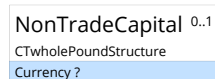
Arising 0..1
 CTwholePoundStructure
 Currency ?

SurrenderMaximum 0..1
 CTwholePoundStructure
 Currency ?

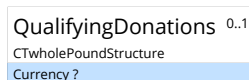
base	ArisingAndMaximum
path	/IRenvelope/CompanyTaxReturn/LossesDeficitsAndExcess/AmountArising/NonTradingLossesIntangibles
cardinality	0..1
description	Non-trading losses intangibles
id	[830/835]



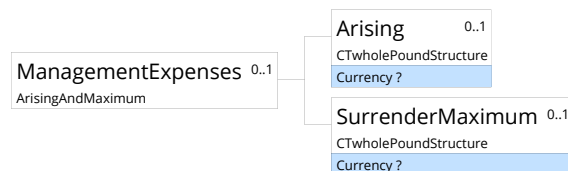
path	/IRenvelope/CompanyTaxReturn/LossesDeficitsAndExcess/ExcessAmounts
cardinality	0..1
id	[N201]



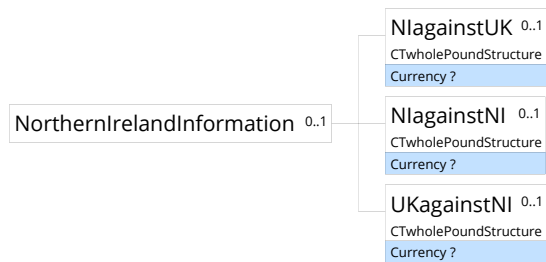
base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/LossesDeficitsAndExcess/ExcessAmounts/NonTradeCapital
cardinality	0..1
description	Excess non-trade capital allowances
id	[840]



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



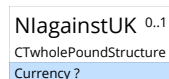
base	ArisingAndMaximum
path	/IRenvelope/CompanyTaxReturn/LossesDeficitsAndExcess/ExcessAmounts/ManagementExpenses
cardinality	0..1
description	Excess management expenses
id	[850/855]



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

validation rule:

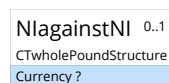
error code: 9162	description: If [N203] is present then [35] must be on or after '2050-04-01'
transactional message (en)	Boxes 856, 857 and 858 can only be completed if the 'To' date in Box 35 is on or after 01 April 2050



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

validation rule:

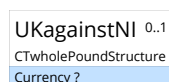
error code: 9163	description: If [856] is present, [310] should be present
transactional message (en)	Box 856 can only be completed if Box 310 is completed



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

validation rule:

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



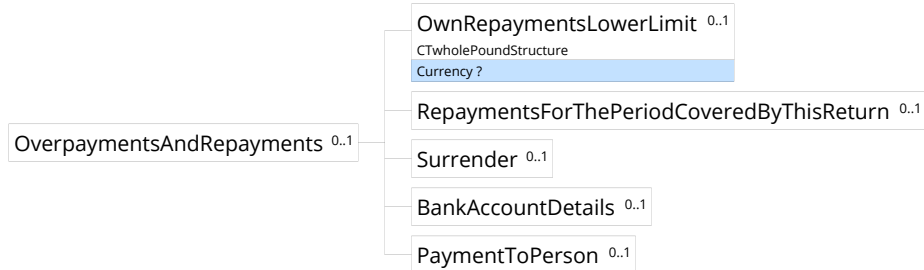
base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/NorthernIrelandInformation/UKagainstNI
cardinality	0..1
description	Amount of group relief claimed which relates to rest of UK/mainstream losses used against NI trading profits
id	[858]

validation rule:

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

element: **OverpaymentsAndRepayments**

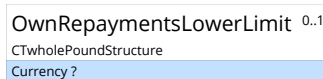
XML



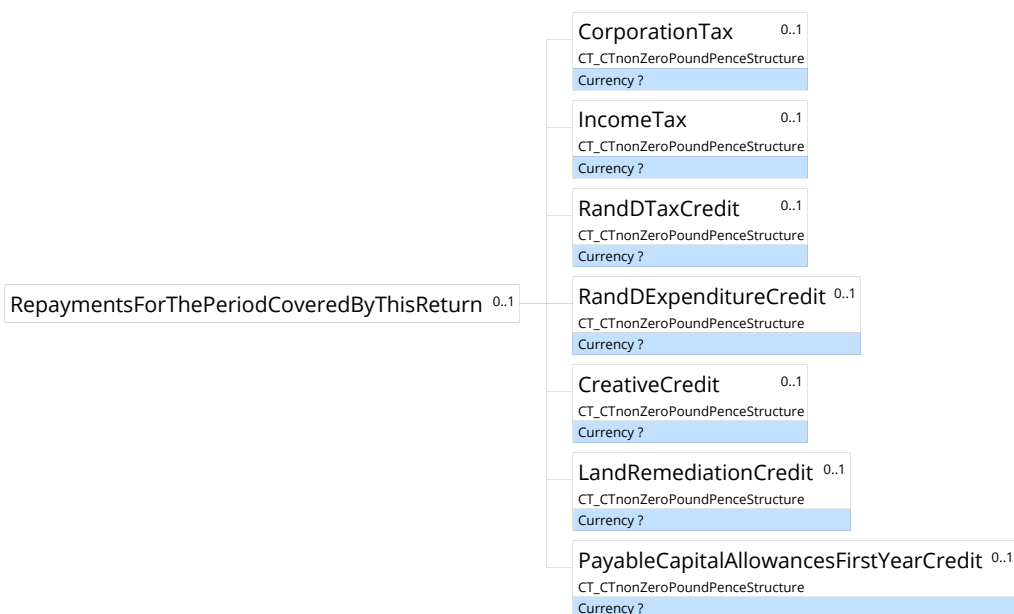
path	/IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments
cardinality	0..1
description	Overpayments and repayments
id	[N066]

element: **OwnRepaymentsLowerLimit**

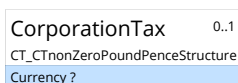
XML



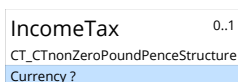
base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/OwnRepaymentsLowerLimit
cardinality	0..1
description	What is the smallest sum you wish to be repaid?
id	[860]



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



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



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

validation rule:

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

RandDTaxCredit	0..1
CT_CTnonZeroPoundPenceStructure	
Currency ?	

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

validation rule:

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

RandDExpenditureCredit	0..1
CT_CTnonZeroPoundPenceStructure	
Currency ?	

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

validation rule:

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

CreativeCredit	0..1
CT_CTnonZeroPoundPenceStructure	
Currency ?	

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

validation rule:

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

LandRemediationCredit 0..1
 CT_CTnonZeroPoundPenceStructure
 Currency ?

base	CT_CTnonZeroPoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/RepaymentsForThePeriodCoveredByThisReturn/LandRemediationCredit
cardinality	0..1
description	Payable land remediation or life assurance company tax credit
id	[890]

validation rule:

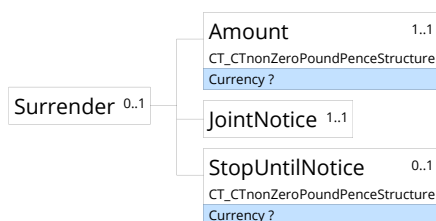
error code: 9301	description: [890] should equal [575]
transactional message (en)	Box 890 must equal Box 575
transactional message (cy)	Mae'n rhaid i Flwch 890 fod yn hafal i Flwch 575

PayableCapitalAllowancesFirstYearCredit 0..1
 CT_CTnonZeroPoundPenceStructure
 Currency ?

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

validation rule:

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



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

Amount 1..1
 CT_CTnonZeroPoundPenceStructure
 Currency ?

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

element: **JointNotice**

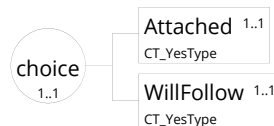
XML



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

choice:

XML



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

element: **Attached**

XML



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

validation rule:

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

element: **WillFollow**

XML

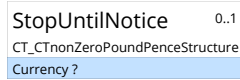


base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/Surrender/JointNotice/WillFollow
cardinality	1..1
description	Joint notice will follow

example	yes
id	[910]

element: StopUntilNotice

XML



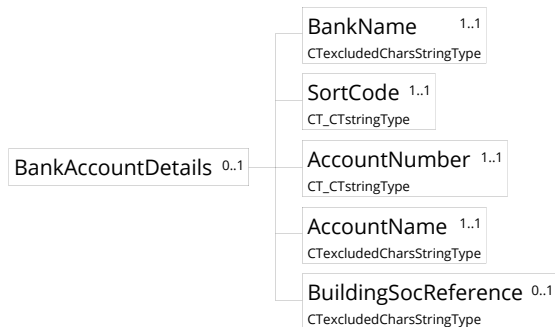
base	CT_CTnonZeroPoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/Surrender/StopUntilNotice
cardinality	0..1
description	Please stop repayment of the following amount until the Notice is sent
id	[915]

validation rule:

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

element: BankAccountDetails

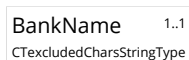
XML



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

element: BankName

XML



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

element: SortCode

XML



base	CT_CTstringType
path	/IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/BankAccountDetails/SortCode
cardinality	1..1
description	Branch sort code
example	859437
minLength	6
maxLength	6
pattern	[0-9]{6}
id	[925]

element: **AccountNumber**

XML

AccountNumber 1..1
CT_CTstringType

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

element: **AccountName**

XML

AccountName 1..1
CTexcludedCharsStringType

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

element: **BuildingSocReference**

XML

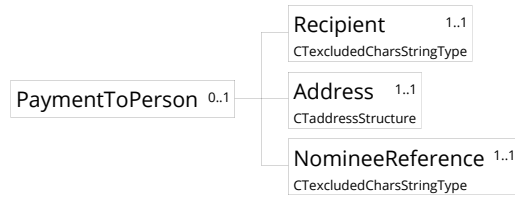
BuildingSocReference 0..1
CTexcludedCharsStringType

base	CTexcludedCharsStringType
path	/IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/BankAccountDetails/BuildingSocReference
cardinality	0..1
description	Building society reference
example	r495863
minLength	2

maxLength	18
id	[940]

element: **PaymentToPerson**

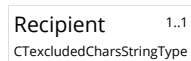
XML



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

element: **Recipient**

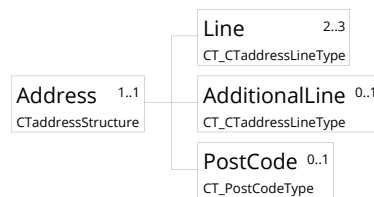
XML



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

element: **Address**

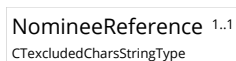
XML



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

element: **NomineeReference**

XML

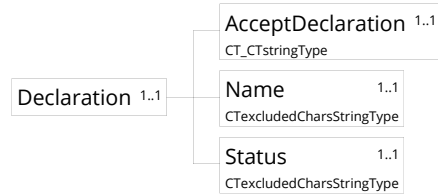


base	CTExcludedCharsStringType
path	/IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/PaymentToPerson/NomineeReference
cardinality	1..1

description	Nominee reference
example	Tree
maxLength	20
id	[965]

element: **Declaration**

XML



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

element: **AcceptDeclaration**

XML



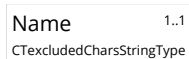
base	CT_CTstringType
path	/IRenvelope/CompanyTaxReturn/Declaration/AcceptDeclaration
cardinality	1..1
description	I declare that the information I have given on this Company Tax Return and any supplementary pages is correct and complete to the best of my knowledge and belief. I understand that giving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

enumerated values:

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

element: **Name**

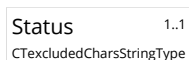
XML



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

element: **Status**

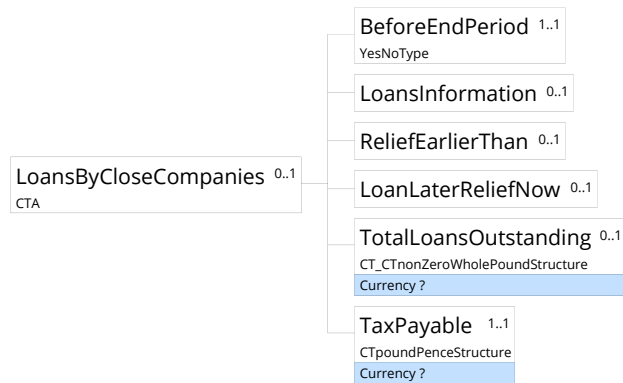
XML



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

element: LoansByCloseCompanies

XML



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

validation rule:

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

element: ControlledForeignCompanies

XML



base	CTB
------	-----

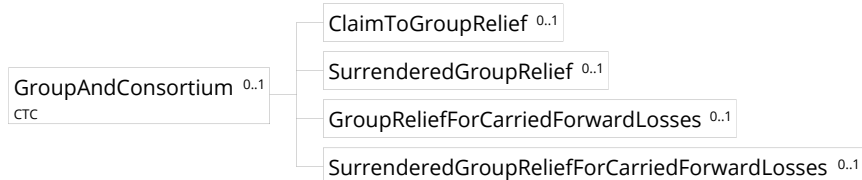
path	/IRenvelope/CompanyTaxReturn/ControlledForeignCompanies
cardinality	0..1
description	Controlled foreign companies, foreign permanent establishment exemptions, hybrid and other mismatches
id	[N096]

validation rule:

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

element: **GroupAndConsortium**

XML



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

validation rule:

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

element: **Insurance**

XML



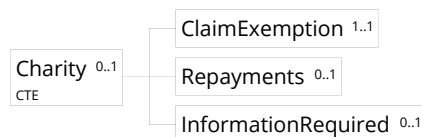
base	CTD
path	/IRenvelope/CompanyTaxReturn/Insurance
cardinality	0..1
description	Insurance
id	[N098]

validation rule:

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

element: **Charity**

XML



base	CTE
path	/IRenvelope/CompanyTaxReturn/Charity

cardinality	0..1
description	Charities and Community Amateur Sports Clubs
id	[N099]

validation rule:

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

element: **TonnageTax**

XML



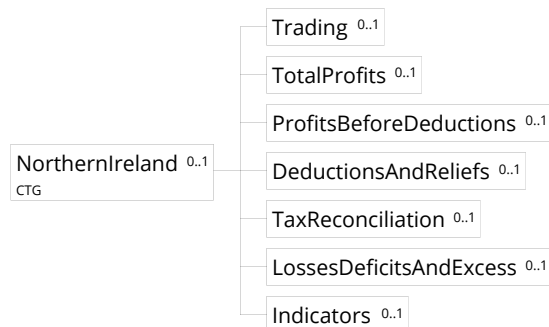
base	CTF
path	/IRenvelope/CompanyTaxReturn/TonnageTax
cardinality	0..1
description	Tonnage tax
id	[N100]

validation rule:

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

element: **NorthernIreland**

XML



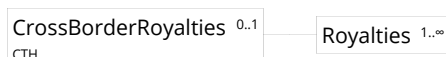
base	CTG
path	/IRenvelope/CompanyTaxReturn/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[N101]

validation rule:

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

element: **CrossBorderRoyalties**

XML



base	CTH
path	/IRenvelope/CompanyTaxReturn/CrossBorderRoyalties
cardinality	0..1

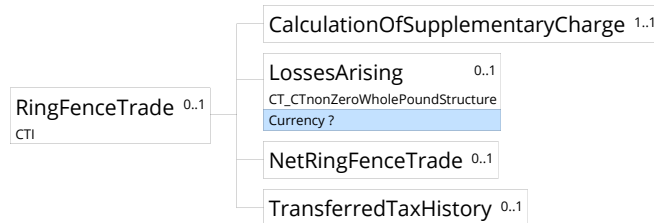
description	Cross-border royalties
id	[N102]

validation rule:

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

element: **RingFenceTrade**

XML



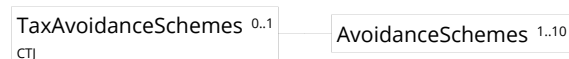
base	CTI
path	/IRenvelope/CompanyTaxReturn/RingFenceTrade
cardinality	0..1
description	Supplementary charge in respect of ring fence trade
id	[N103]

validation rule:

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

element: **TaxAvoidanceSchemes**

XML



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

validation rule:

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

element: **RestitutionTax**

XML



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

validation rule:

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

element: **ResearchAndDevelopment**

XML



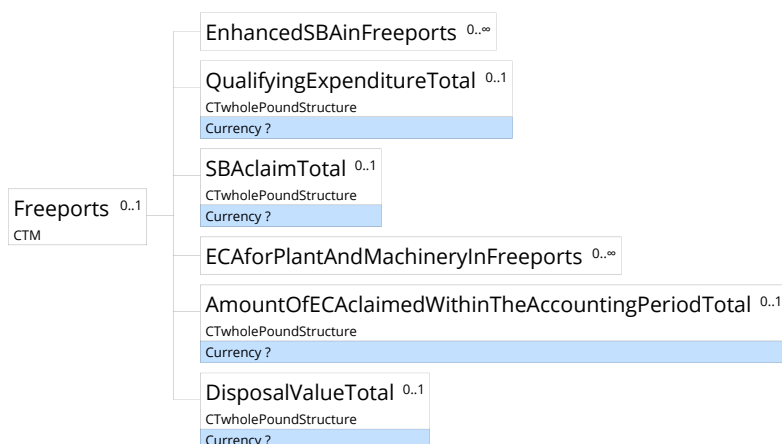
base	CTL
path	/IRenvelope/CompanyTaxReturn/ResearchAndDevelopment
cardinality	0..1
description	Research and Development
id	[N115]

validation rule:

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

element: **Freeports**

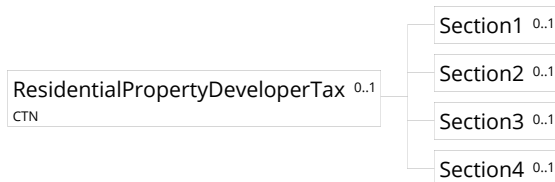
XML



base	CTM
path	/IRenvelope/CompanyTaxReturn/Freeports
cardinality	0..1
description	Freeports and Investment Zones
id	[N117]

validation rule:

error code: 9649	description: If [N117] is present the following should be true: [143] equals 'yes'
transactional message (en)	Supplementary form CT600M is present so Box 143 must be completed

element: ResidentialPropertyDeveloperTax**XML**

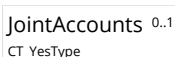
base	CTN
path	/IRenvelope/CompanyTaxReturn/ResidentialPropertyDeveloperTax
cardinality	0..1
description	Residential Property Developer Tax
id	[N120]

validation rule:

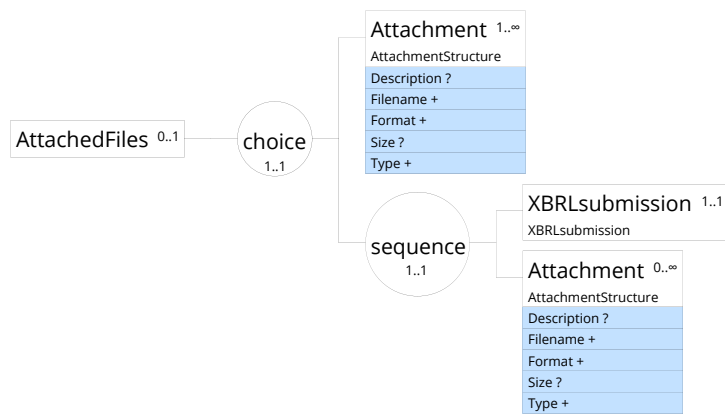
error code: 9496	description: [144] should equal 'yes' if [N120] is present.
transactional message (en)	Supplementary page CT600N is present so Box 144 must be completed

element: WelshReturn**XML**

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

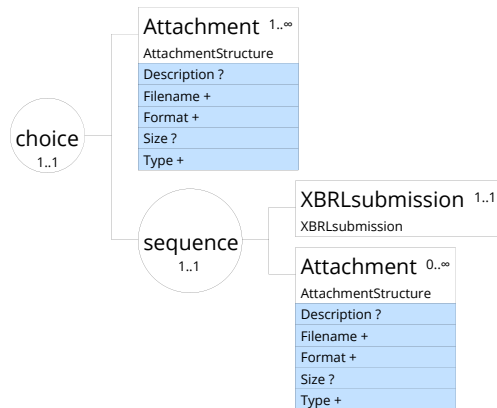
element: JointAccounts**XML**

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

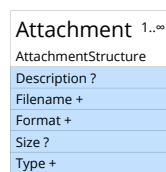


path	/IRenvelope/CompanyTaxReturn/AttachedFiles
cardinality	0..1
description	Files submitted with the CT600 return, e.g. Accounts, Covering Letter
id	[N105]

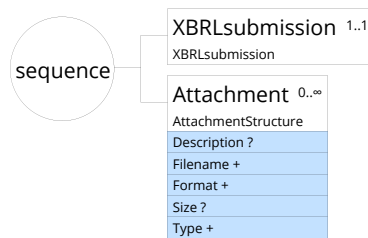
choice:



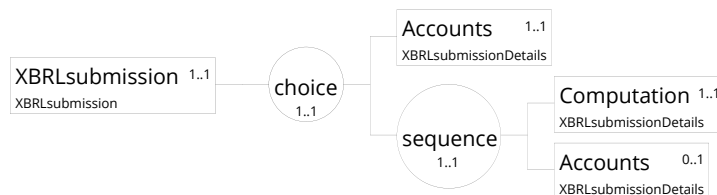
path	/IRenvelope/CompanyTaxReturn/AttachedFiles
cardinality	1..1

element: **Attachment**

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



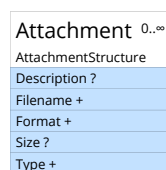
path	/IRenvelope/CompanyTaxReturn/AttachedFiles
cardinality	1..1



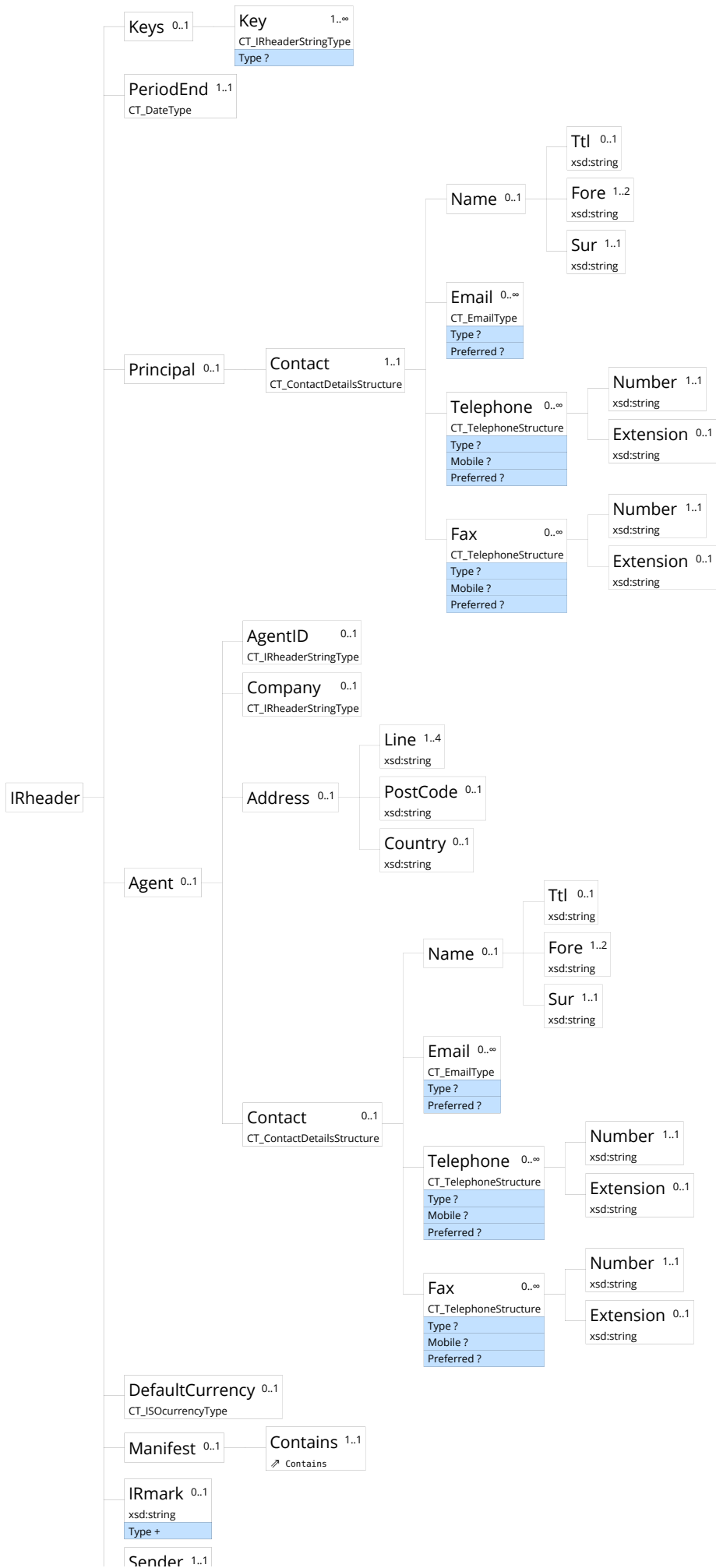
base	XBRLsubmission
path	/IRenvelope/CompanyTaxReturn/AttachedFiles/XBRLsubmission
cardinality	1..1
description	Files submitted with the CT600 return in XBRL format.
id	[N107]

validation rule:

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

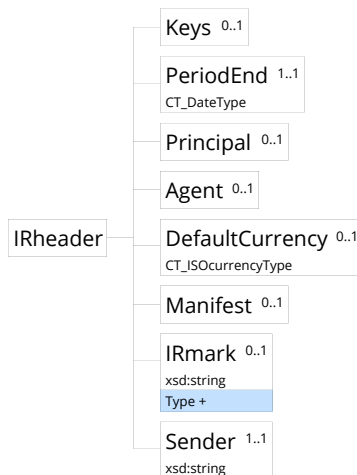


base	AttachmentStructure
path	/IRenvelope/CompanyTaxReturn/AttachedFiles/Attachment
cardinality	0..∞
description	Attached File, base 64 encoded
id	[N106]



element: IRheader

XML



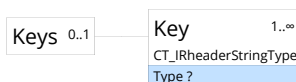
path	/IRheader
------	-----------

validation rule:

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

element: Keys

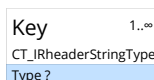
XML



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

element: Key

XML



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

validation rule:

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

attribute: Type

XML

base	CT_IRheaderStringType
------	-----------------------

path	/IRheader/Keys/Key/@Type
cardinality	0..1
example	TaxOfficeReference
id	[Type]

element: **PeriodEnd**

XML



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

element: **Principal**

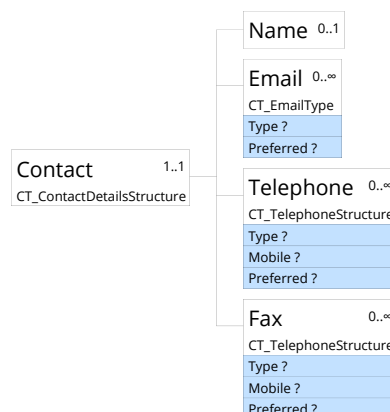
XML



path	/IRheader/Principal
cardinality	0..1

element: **Contact**

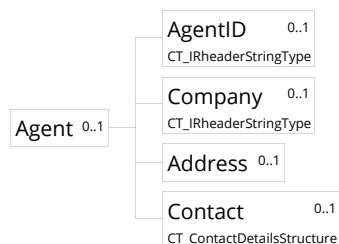
XML



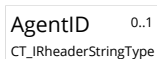
base	CT_ContactDetailsStructure
path	/IRheader/Principal/Contact
cardinality	1..1

element: **Agent**

XML



path	/IRheader/Agent
cardinality	0..1



base	CT_IRheaderStringType
path	/IRheader/Agent/AgentID
cardinality	0..1
example	SM1
documentation	This identifier is for the agent's own reference and is not the same as any agent's credentials that might be used to identify the agent to the Government Gateway.
minLength	1
maxLength	35



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



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



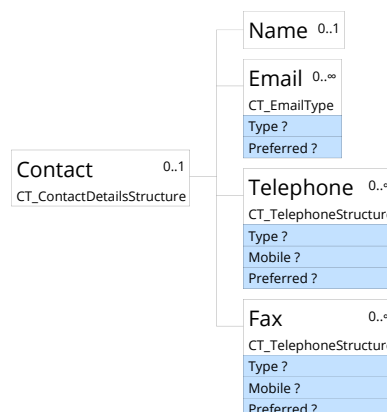
base	xsd:string
path	/IRheader/Agent/Address/Line
cardinality	1..4
description	A line of the address
example	Rectory Stable Cottage
minLength	1
maxLength	35
pattern	[A-Za-z0-9 ~!"@#\$%&'()\)*+,-./:;<=>\?[\]\]^_{\}£€]*
id	[Line]

PostCode 0..1
xsd:string

base	xsd:string
path	/IRheader/Agent/Address/PostCode
cardinality	0..1
description	Generic postal or zip code
example	AA1 1AA
minLength	1
maxLength	8
pattern	[A-Za-z0-9 ~!"@#\$%&'"*\+\,\-\.\:/;<=>\?[\]\]^_{\}£€]*
id	[Postcode]

Country 0..1
xsd:string

base	xsd:string
path	/IRheader/Agent/Address/Country
cardinality	0..1
description	Country within address
example	UK
minLength	1
maxLength	35
pattern	[A-Za-z0-9 ~!"@#\$%&'"*\+\,\-\.\:/;<=>\?[\]\]^_{\}£€]*
id	[Country]



base	CT_ContactDetailsStructure
path	/IRheader/Agent/Contact
cardinality	0..1

DefaultCurrency 0..1
CT_ISOcurrencyType

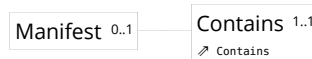
base	CT_ISOcurrencyType
path	/IRheader/DefaultCurrency
cardinality	0..1
description	Default currency for amounts where currency is not specified. This is currently restricted to only allow GBP.
example	GBP

enumerated values:

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

element: **Manifest**

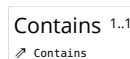
XML



path	/IRheader/Manifest
cardinality	0..1

element: **Contains**

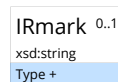
XML



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

element: **IRmark**

XML



base	xsd:string
path	/IRheader/IRmark
cardinality	0..1
example	RPfWtxHeCZRcwfitnlJmK9xc4OQ=

attribute: **Type**

XML

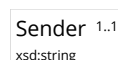
base	CT_IRheaderStringType
path	/IRheader/IRmark/@Type
cardinality	1..1
example	generic

enumerated values:

SAonly	SAonly
generic	generic

element: **Sender**

XML



base	xsd:string
path	/IRheader/Sender

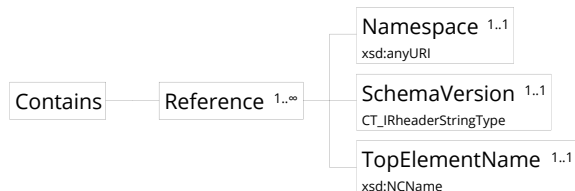
cardinality	1..1
example	Individual

enumerated values:

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

Contains

XML



element: **Contains**

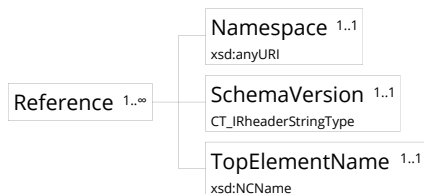
XML



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

element: **Reference**

XML



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

element: **Namespace**

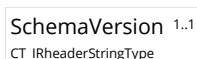
XML



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

element: **SchemaVersion**

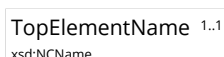
XML



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

element: **TopElementName**

XML



base	xsd:NCName
path	/Contains/Reference/TopElementName
cardinality	1..1
example	A
id	[TopElementName]

AttachmentStructure

XML

type: AttachmentStructure

XML

AttachmentStructure
xsd:base64Binary
Description ?
Filename +
Format +
Size ?
Type +

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

attribute: Description

XML

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

attribute: Filename

XML

base	CTfilenameType
path	[AttachmentStructure]/@Filename
cardinality	1..1
example	accounts.pdf
id	[FILENAME4]

attribute: Format

XML

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

enumerated values:

pdf	Portable Document Format
esef	European Single Electronic Format or UK Single Electronic Format

validation rule:

error code: 9903	description: If [FORMAT] equals 'esef' then [TYPE2] must equal 'group accounts'
transactional message (en)	If the attached file format equals 'esef' then the attached file type must equal 'group accounts'

attribute: Size

XML

base	xsd:integer
------	-------------

path	[AttachmentStructure]/@Size
cardinality	0..1
description	Size of attached file in bytes
example	345678
id	[SIZE]

attribute: **Type**

XML

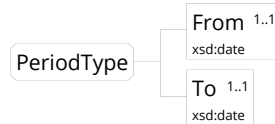
base	CT_CTstringType
path	[AttachmentStructure]/@Type
cardinality	1..1
description	Type of attachment
example	accounts
id	[TYPE2]

enumerated values:

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

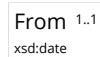
PeriodType XML

type: PeriodType XML



path	[PeriodType]
------	--------------

element: From XML



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

element: To XML



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

IRnonNegativeWholeUnitsMonetaryStructure
CT_IRnonNegativeWholeUnitsMonetaryType
Currency ?

base	CT_IRnonNegativeWholeUnitsMonetaryType
path	[IRnonNegativeWholeUnitsMonetaryStructure]
example	88.00

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

CTwholePoundStructure

IRnonNegativeWholeUnitsMonetaryStructure

Currency ?

base	IRnonNegativeWholeUnitsMonetaryStructure
path	[CTwholePoundStructure]
example	12.00
maxInclusive	99999999999.00

CTpoundPenceStructure

CT_IRnonNegativeMonetaryStructure

Currency ?

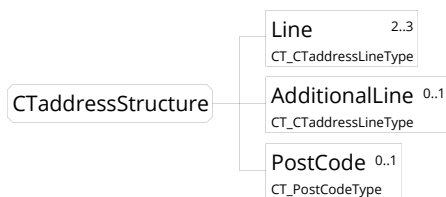
base	CT_IRnonNegativeMonetaryStructure
path	[CTpoundPenceStructure]
maxInclusive	9999999999.99

CTAddressStructure

XML

type: CTAddressStructure

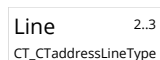
XML



path	[CTAddressStructure]
------	----------------------

element: **Line**

XML



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

element: **AdditionalLine**

XML



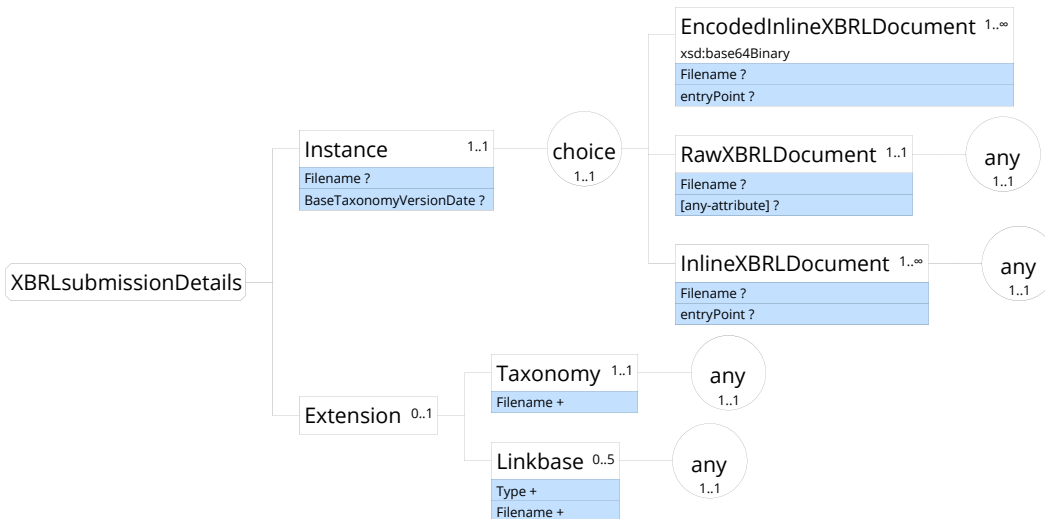
base	CT_AddressLineType
path	[CTAddressStructure]/AdditionalLine
cardinality	0..1
example	Osney Mead Park
maxLength	18
pattern	[^!£\$%*\\+€=_\\{\\}\\[\\];:@~#?<> \\]*

element: **PostCode**

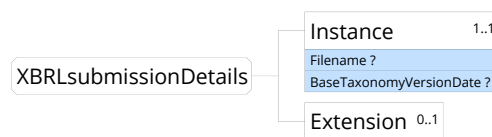
XML



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

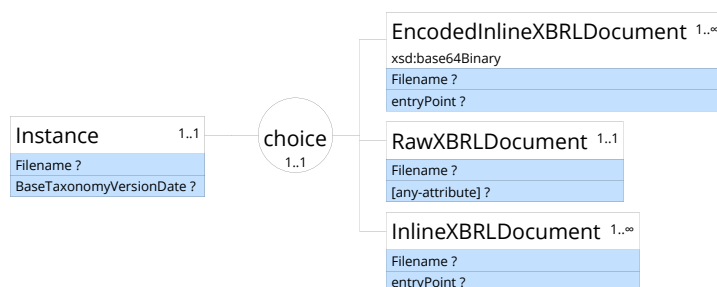


type: XBRLsubmissionDetails



path	[XBRLsubmissionDetails]
description	Standard structure for submitting XBRL attachments

element: Instance



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

validation rule:

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

attribute: Filename

base	CTfilenameType
path	[XBRLsubmissionDetails]/Instance/@Filename
cardinality	0..1
description	Filename of the instance. Use of this attribute is deprecated.
id	[FILENAME]

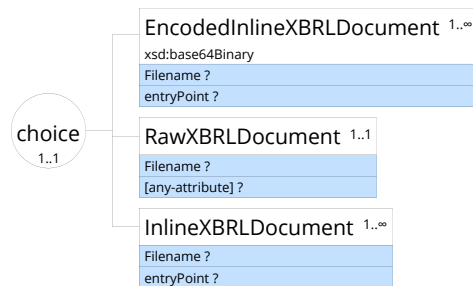
attribute: **BaseTaxonomyVersionDate**

XML

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

choice:

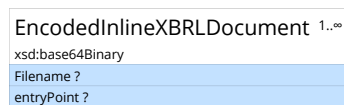
XML



path	[XBRLsubmissionDetails]/Instance
cardinality	1..1

element: **EncodedInlineXBRLDocument**

XML



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

validation rule:

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

attribute: **Filename**

XML

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

description	Filename of the encoded iXBRL document
id	[ENCODEDIXBRLFILENAME]

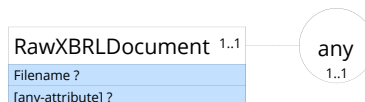
attribute: **entryPoint**

XML

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

element: **RawXBRLDocument**

XML



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

attribute: **Filename**

XML

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

anyAttribute:

XML

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

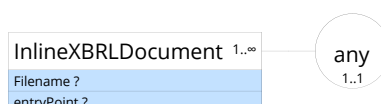
any:

XML

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

element: **InlineXBRLDocument**

XML



path	[XBRLsubmissionDetails]/Instance/InlineXBRLDocument
------	---

cardinality	1..∞
id	[INLINEXBRLDOCUMENT]

validation rule:

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

attribute: **Filename**

XML

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

attribute: **entryPoint**

XML

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

any:

XML

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

element: **Extension**

XML



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

validation rule:

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



path	[XBRLsubmissionDetails]/Extension/Taxonomy
cardinality	1..1
description	Container element for an extension Taxonomy document
id	[TAXONOMY]

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

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



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

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

enumerated values:

label	label linkbase
definition	definition linkbase
presentation	presentation linkbase

calculation	calculation linkbase
reference	reference linkbase

attribute: **Filename**

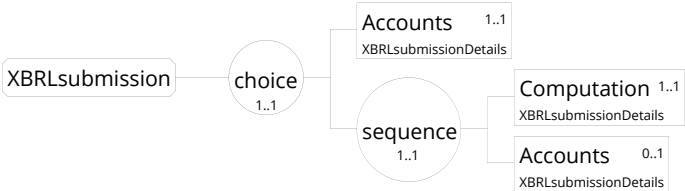
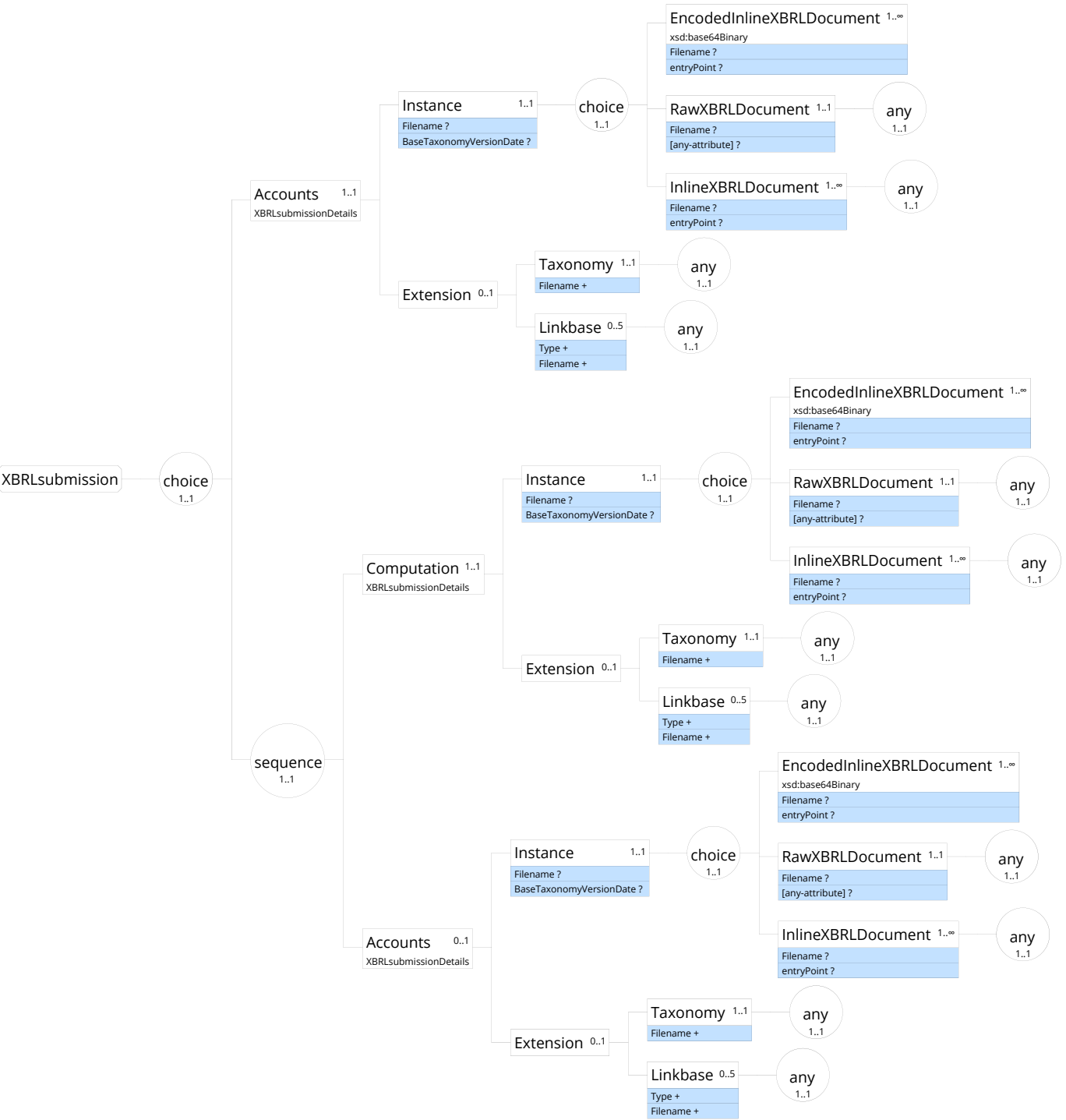
XML

base	CTfilenameType
path	[XBRLsubmissionDetails]/Extension/Linkbase/@Filename
cardinality	1..1
description	Filename of the linkbase
id	[FILENAME3]

any:

XML

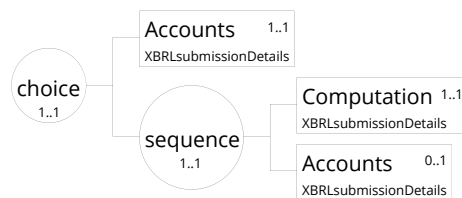
path	[XBRLsubmissionDetails]/Extension/Linkbase
cardinality	1..1
namespace	This element can contain any element from the "http://www.xbrl.org/2003/linkbase" namespace
processing	skip



path	[XBRLsubmission]
description	Standard structure for submitting XBRL attachments

choice:

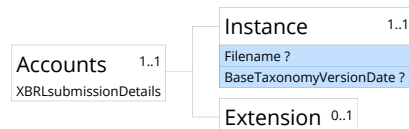
XML



path	[XBRLsubmission]
cardinality	1..1

element: **Accounts**

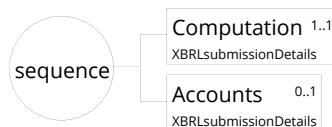
XML



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

sequence:

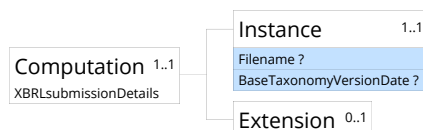
XML



path	[XBRLsubmission]
cardinality	1..1

element: **Computation**

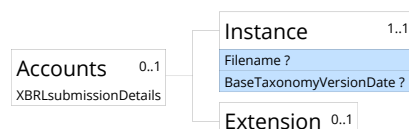
XML



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

element: **Accounts**

XML

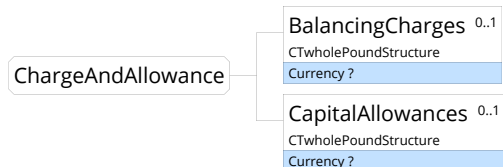


base	XBRLsubmissionDetails
------	---------------------------------------

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

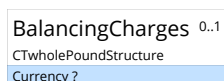
ChargeAndAllowance XML

type: ChargeAndAllowance XML



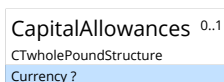
path	[ChargeAndAllowance]
------	----------------------

element: BalancingCharges XML



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

element: CapitalAllowances XML



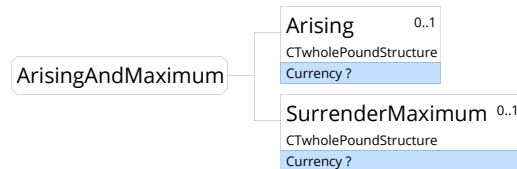
base	CTwholePoundStructure
path	[ChargeAndAllowance]/CapitalAllowances
cardinality	0..1

ArisingAndMaximum

XML

type: ArisingAndMaximum

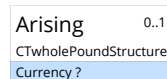
XML



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

element: Arising

XML



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

element: SurrenderMaximum

XML



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

validation rule:

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

CTexcludedCharsStringType

CT_CTstringType

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

CTfilenameType

CT_CTstringType

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

CTYesNoNAType

xsd:string

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

enumerated values:

no	No
yes	Yes
na	Not applicable

CTtenDigitInt

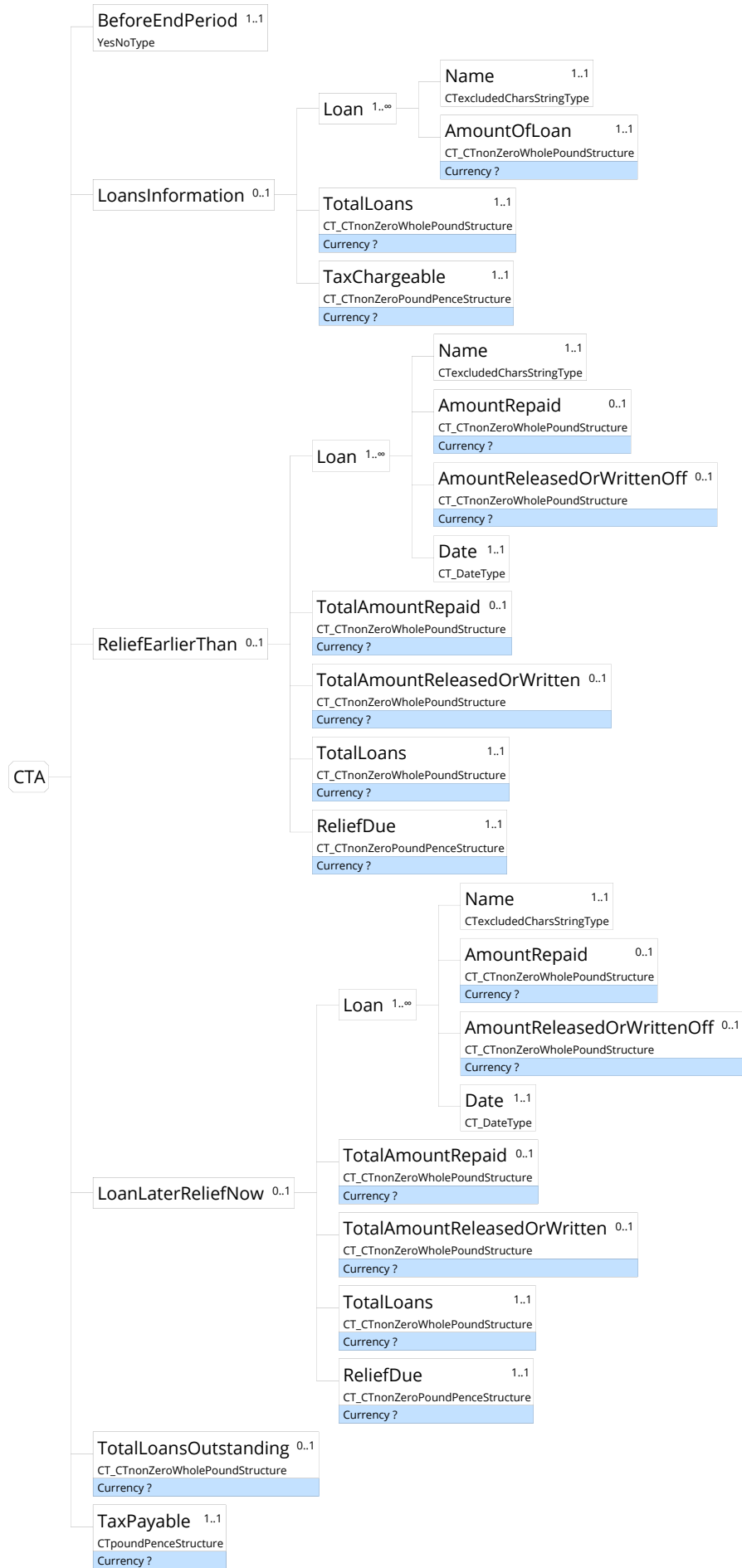
xsd:nonNegativeInteger

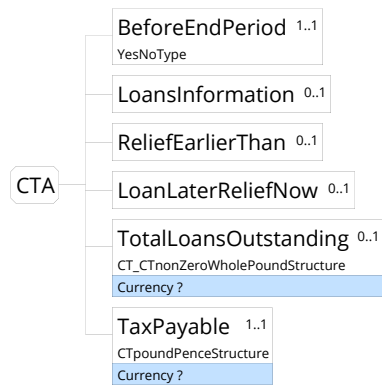
base	xsd:nonNegativeInteger
path	[CTtenDigitInt]
example	1234567890
maxInclusive	9999999999

CTalphaNumericStringType

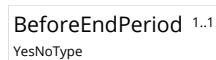
CT_CTstringType

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

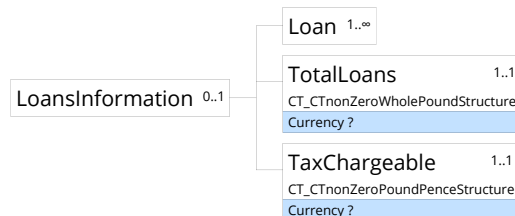




path	[CTA]
------	-------

element: **BeforeEndPeriod**

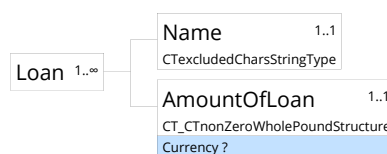
base	YesNoType
path	[CTA]/BeforeEndPeriod
cardinality	1..1
description	Have loans made during the period been released, or written off before the end of the period?
id	[A5]

element: **LoansInformation**

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

validation rule:

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

element: **Loan**

path	[CTA]/LoansInformation/Loan
cardinality	1..∞

description	Loan
id	[LOAN]

element: **Name**

XML

Name 1..1
CTexcludedCharsStringType

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

element: **AmountOfLoan**

XML

AmountOfLoan 1..1
CT_CTnonZeroWholePoundStructure
Currency ?

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

element: **TotalLoans**

XML

TotalLoans 1..1
CT_CTnonZeroWholePoundStructure
Currency ?

base	CT_CTnonZeroWholePoundStructure
path	[CTA]/LoansInformation/TotalLoans
cardinality	1..1
description	Total Loans within S419 ICTA 1988 made during the return period which have not been repaid, released or written off before the end of the period
maxInclusive	9999999999.00
id	[A15]

validation rule:

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

element: **TaxChargeable**

XML

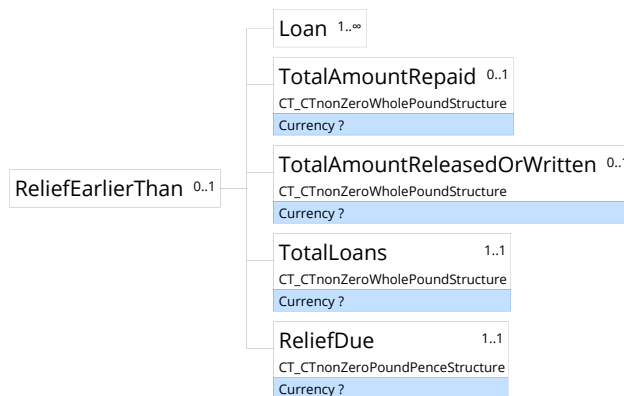
TaxChargeable 1..1
CT_CTnonZeroPoundPenceStructure
Currency ?

base	CT_CTnonZeroPoundPenceStructure
path	[CTA]/LoansInformation/TaxChargeable

cardinality	1..1
description	Tax due before any relief for loans repaid, released or written off after the end of the period
id	[A20]

validation rule:

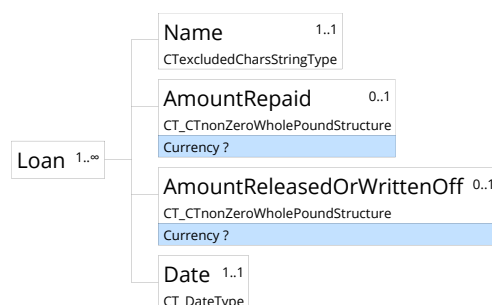
error code: 9466	description: If [LOANS-PARTICIPATOR-RATE] does not change in the period [30] to [35] inclusive: [A20] should equal [A15] at [LOANS-PARTICIPATOR-RATE] for that period, rounded to the nearest penny, with half-penny rounding upwards.
transactional message (en)	If the loans to participator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

element: ReliefEarlierThan
XML


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

validation rule:

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

element: Loan
XML


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

validation rule:

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

element: **Name**

XML

Name 1..1
CTexcludedCharsStringType

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

element: **AmountRepaid**

XML

AmountRepaid 0..1
CT_CTnonZeroWholePoundStructure
Currency ?

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

element: **AmountReleasedOrWrittenOff**

XML

AmountReleasedOrWrittenOff 0..1
CT_CTnonZeroWholePoundStructure
Currency ?

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

Date 1..1
CT_DateType

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

validation rule:

error code: 9406	description: [A25D] must be before nine months and one day after [35]. If [35] is on the last day of the month, [A25D] must be before the first day of the month ten months after [35].
transactional message (en)	The 'Date of repayment, release or write-off' in Box A25D must be less than nine months and one day after the period To date in Box 35.
transactional message (cy)	Mae'n rhaid i'r 'Dyddiad ad-daliad, rhyddhad neu ddiddymu' ym Mlwch A25D fod yn llai na naw mis ac un diwrnod ar ôl dyddiad l y cyfnod ym Mlwch 35
error code: 9429	description: [A25D] should be after [35]
transactional message (en)	The 'Date of repayment, release or write-off' in Box A25D must be after the period To date in Box 35.
transactional message (cy)	Mae'n rhaid i'r 'Dyddiad ad-daliad, rhyddhad neu ddiddymu' ym Mlwch A25D fod ar ôl dyddiad l y cyfnod ym Mlwch 35

TotalAmountRepaid 0..1
CT_CTnonZeroWholePoundStructure
Currency ?

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

validation rule:

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

TotalAmountReleasedOrWritten 0..1
CT_CTnonZeroWholePoundStructure
Currency ?

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

validation rule:

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

element: TotalLoans**XML**

TotalLoans	1..1
CT_CTnonZeroWholePoundStructure	
Currency ?	

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

validation rule:

error code: 9409	description: [A40] should equal [A30] plus [A35]
transactional message (en)	Box A40 must equal the sum of Boxes A30 and A35
transactional message (cy)	Mae'n rhaid i Flwch A40 fod yn hafal i swm Blychau A30 ac A35

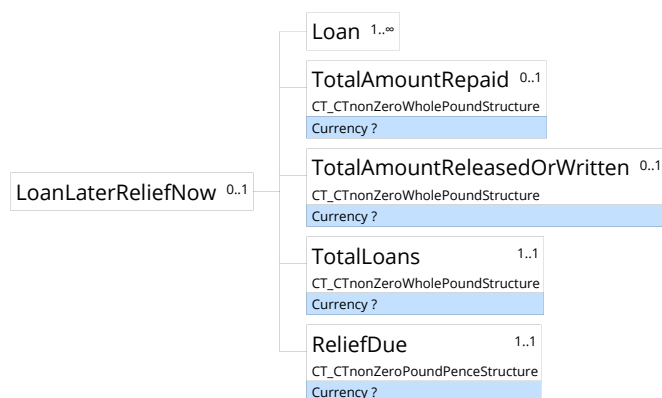
element: ReliefDue**XML**

ReliefDue	1..1
CT_CTnonZeroPoundPenceStructure	
Currency ?	

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

validation rule:

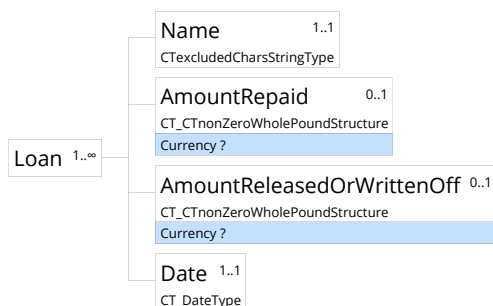
error code: 9411	description: [A45] should not exceed [A20]
transactional message (en)	Box A45 must not be greater than Box A20
transactional message (cy)	Ni ddylai Blwch A45 fod yn fwy na Blwch A20
error code: 9469	description: If [LOANS-PARTICIPATOR-RATE] does not change in the period [30] to [35]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



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

validation rule:

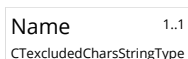
error code: 9418	description: [A50] may occur up to 999 times
transactional message (en)	The maximum number of loans has been exceeded in Part 3
transactional message (cy)	Aed yn uwch nag uchafswm y benthykiadau yn Rhan 3



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

validation rule:

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



base	CTExcludedCharsStringType
path	[CTA]/LoanLaterReliefNow/Loan/Name
cardinality	1..1

description	Name of participator or associate
example	Named Company
minLength	2
maxLength	56
id	[A50A]

element: **AmountRepaid**

XML

AmountRepaid	0..1
CT_CTnonZeroWholePoundStructure	
Currency ?	

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

element: **AmountReleasedOrWrittenOff**

XML

AmountReleasedOrWrittenOff	0..1
CT_CTnonZeroWholePoundStructure	
Currency ?	

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

element: **Date**

XML

Date	1..1
CT_DateType	

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

validation rule:

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

TotalAmountRepaid 0..1
 CT_CTnonZeroWholePoundStructure
 Currency ?

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

validation rule:

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

TotalAmountReleasedOrWritten 0..1
 CT_CTnonZeroWholePoundStructure
 Currency ?

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

validation rule:

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

TotalLoans 1..1
 CT_CTnonZeroWholePoundStructure
 Currency ?

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

validation rule:

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

ReliefDue 1..1
 CT_CTnonZeroPoundPenceStructure
 Currency ?

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

validation rule:

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

element: TotalLoansOutstanding

XML

TotalLoansOutstanding 0..1
CT_CTnonZeroWholePoundStructure
Currency ?

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

element: TaxPayable

XML

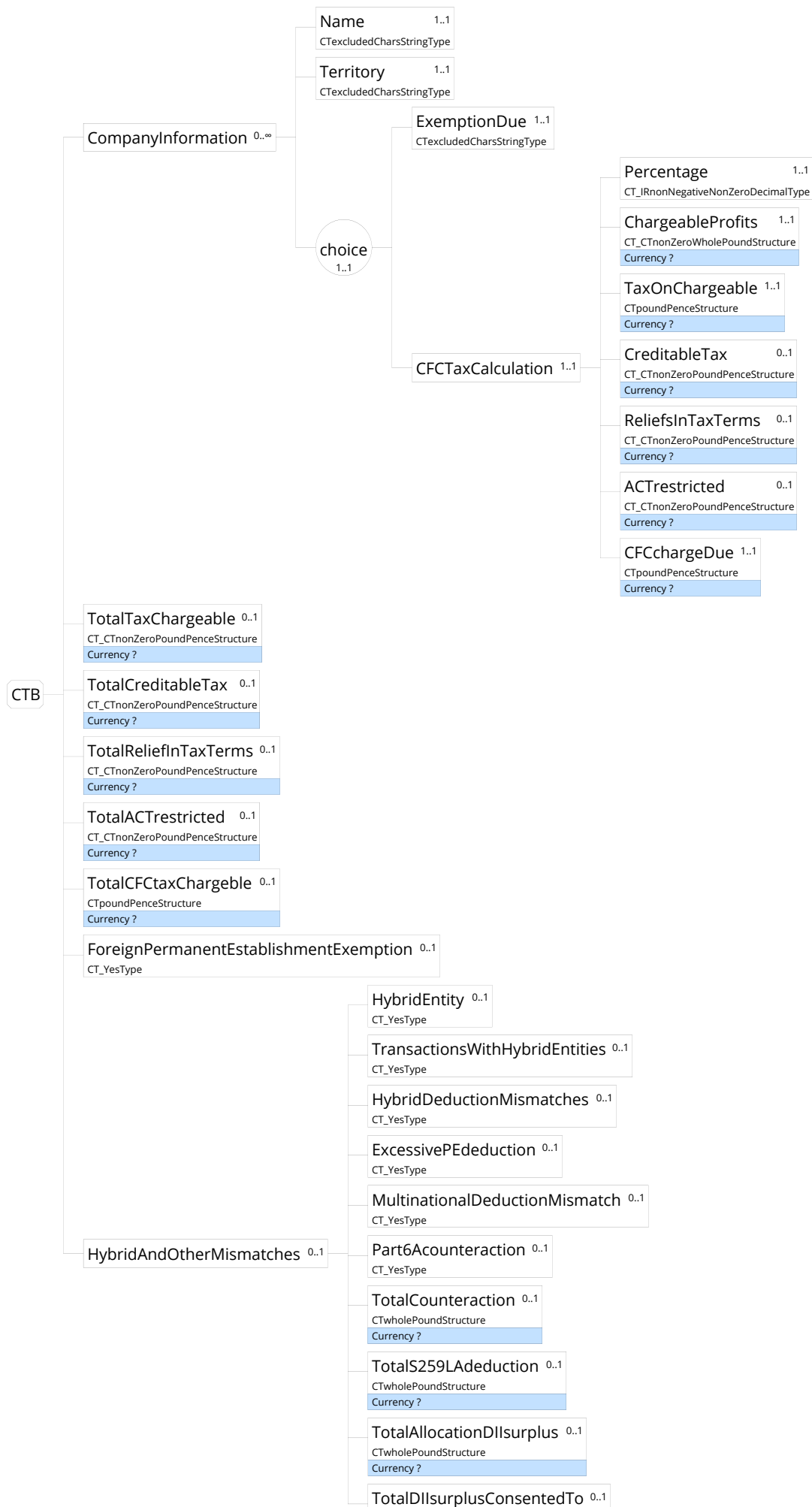
TaxPayable 1..1
CTpoundPenceStructure
Currency ?

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

validation rule:

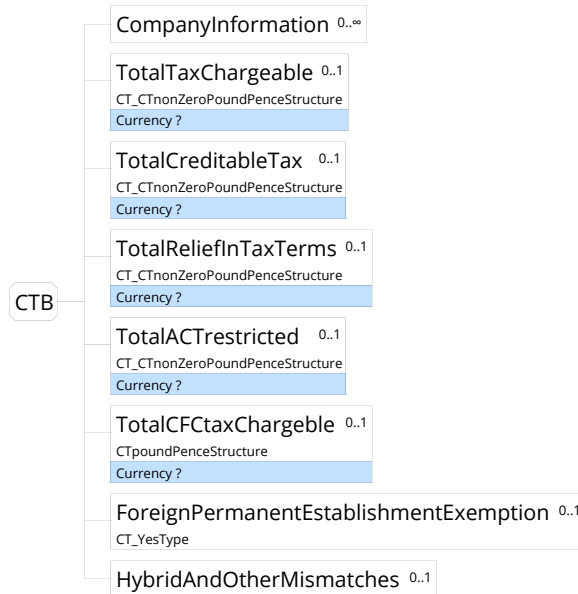
error code: 9427	description: [A80] should equal ([A20]-([A45]+[A70]))if the result is positive, otherwise [A80] should equal 0.00
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transactional message (en)	Box A80 must equal Box A20 minus (the sum of Boxes A45 and A70). If the result is negative then enter 0 (zero)
error code: 9428	description: [480] should be present and equal to [A80] if [A80] is present
transactional message (en)	If Box A80 is completed then Box 480 must be completed and equal to Box A80
transactional message (cy)	Os yw Blwch A80 wedi ei gwblhau mae'n rhaid i Flwch 480 fod wedi ei gwblhau ac yn hafal i Flwch A80



type: CTB

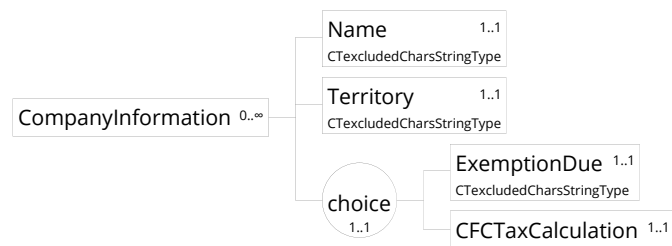
XML



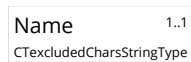
path	[CTB]
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validation rule:

error code: 9450	description: [B10] should be present if the sum of all iterations of [B5F] is greater than zero
transactional message (en)	Box B10 must be completed if the sum of 'Tax on chargeable profits' in Boxes B5F is greater than 0 (zero)
transactional message (cy)	Mae'n rhaid cwblhau Blwch B10 os yw swm 'Treth ar elw trethadwy' ym Mlychau B5F yn fwy na 0 (sero)
error code: 9451	description: [B15] should be present if [B5G] is present
transactional message (en)	Box B15 must be completed if 'Creditable tax' in Box B5G is completed
transactional message (cy)	Mae'n rhaid cwblhau Blwch B15 os yw 'Treth y gellir ei chredydu' ym Mlwch B5G wedi ei chwblhau
error code: 9452	description: [B20] should be present if [B5H] is present
transactional message (en)	Box B20 must be completed if 'Reliefs in terms of tax' in Box B5H is completed
transactional message (cy)	Mae'n rhaid cwblhau Blwch B20 os yw 'Rhyddhad mewn perthynas â threth' ym Mlwch B5H wedi ei gwblhau
error code: 9453	description: [B25] should be present if [B5I] is present
transactional message (en)	Box B25 must be completed if 'ACT as restricted' in Box B5I is completed
transactional message (cy)	Mae'n rhaid cwblhau Blwch B25 os yw 'ACT fel y cyfyngir' ym Mlwch B5I wedi ei gwblhau
error code: 9454	description: [B30] should be present if [SB010b] is present
transactional message (en)	Box B30 must be completed if any of 'Tax on chargeable profits' in Box B5F, 'Creditable tax' in Box B5G, 'Reliefs in terms of tax' in Box B5H, 'ACT as restricted' in Box B5I or 'CFC charge due' in Box B5J are completed
transactional message (cy)	Mae'n rhaid cwblhau Blwch B30 os yw unrhyw un o'r rhain wedi eu cwblhau: 'Treth ar elw trethadwy' ym Mlwch B5F, 'Treth y gellir ei chredydu' ym Mlwch B5G, 'Rhyddhad mewn perthynas â threth' ym Mlwch B5H, ACT fel y cyfyngir ym Mlwch B5I neu 'Tâl CFC sy'n ddyledus' ym Mlwch B5J
error code: 9460	description: If [N096] is present, then at least one of [COMPANYINFORMATIONPAGEB], [B35] or [HYBRID] should be present.
transactional message (en)	Supplementary form CT600B is present so at least one of Boxes B5, B35 or within the range B40 to B85 must be completed



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



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



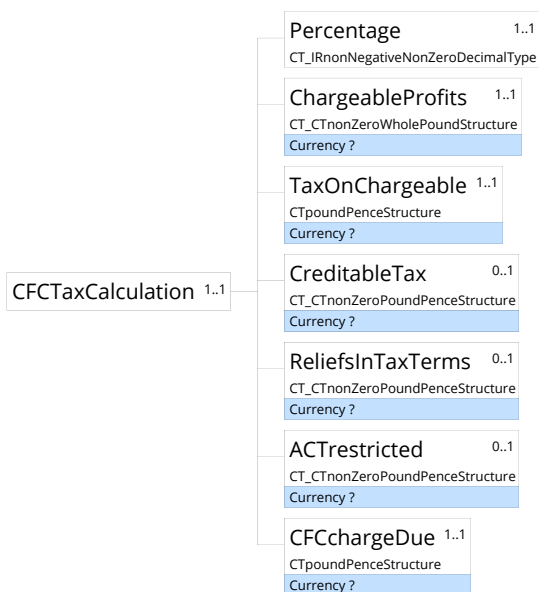
base	CTextcludedCharsStringType
path	[CTB]/CompanyInformation/Territory
cardinality	1..1
description	Territory of residence for S749 purposes
example	France
minLength	2
maxLength	56
id	[B5B]



path	[CTB]/CompanyInformation
cardinality	1..1

ExemptionDue 1..1
CTexcludedCharsStringType

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



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

Percentage 1..1
CT_IRnonNegativeNonZeroDecimalType

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

element: **ChargeableProfits**

XML

ChargeableProfits 1..1
 CT_CTnonZeroWholePoundStructure
 Currency ?

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

element: **TaxOnChargeable**

XML

TaxOnChargeable 1..1
 CTpoundPenceStructure
 Currency ?

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

element: **CreditableTax**

XML

CreditableTax 0..1
 CT_CTnonZeroPoundPenceStructure
 Currency ?

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

element: **ReliefsInTaxTerms**

XML

ReliefsInTaxTerms 0..1
 CT_CTnonZeroPoundPenceStructure
 Currency ?

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

element: **ACTrestricted**

XML

ACTrestricted 0..1
 CT_CTnonZeroPoundPenceStructure
 Currency ?

base	CT_CTnonZeroPoundPenceStructure
path	[CTB]/CompanyInformation/CFCTaxCalculation/ACTrestricted

cardinality	0..1
description	ACT as restricted
id	[B5I]

element: CFCchargeDue

XML

CFCchargeDue 1..1
CTpoundPenceStructure
Currency ?

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

validation rule:

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

element: TotalTaxChargeable

XML

TotalTaxChargeable 0..1
CT_CTnonZeroPoundPenceStructure
Currency ?

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

validation rule:

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

element: TotalCreditableTax

XML

TotalCreditableTax 0..1
CT_CTnonZeroPoundPenceStructure
Currency ?

base	CT_CTnonZeroPoundPenceStructure
path	[CTB]/TotalCreditableTax
cardinality	0..1
description	Total creditable tax
id	[B15]

validation rule:

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

TotalReliefInTaxTerms 0..1
 CT_CTnonZeroPoundPenceStructure
 Currency ?

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

validation rule:

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

TotalACTrestricted 0..1
 CT_CTnonZeroPoundPenceStructure
 Currency ?

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

validation rule:

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

TotalCFCtaxChargeble 0..1
 CTpoundPenceStructure
 Currency ?

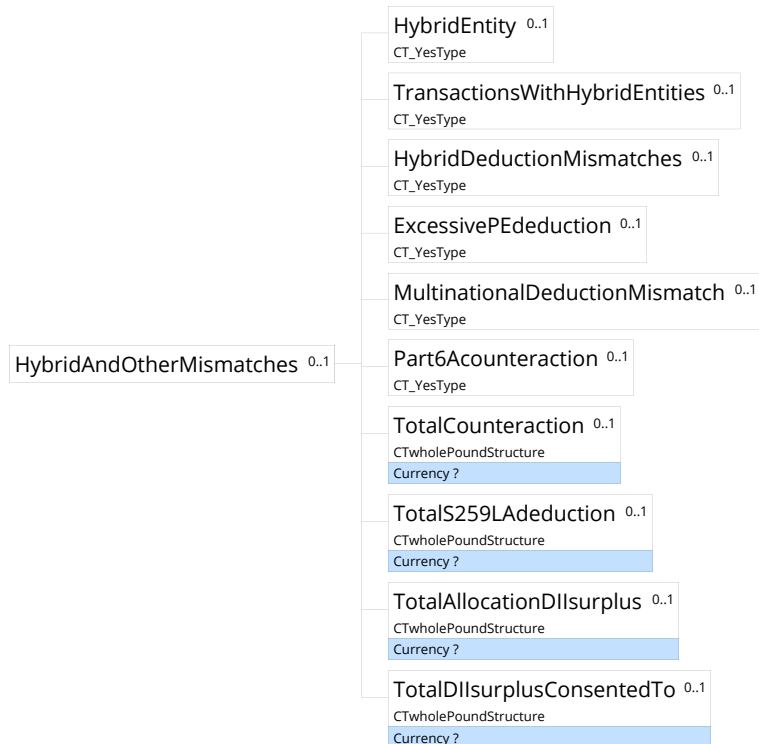
base	CTpoundPenceStructure
path	[CTB]/TotalCFCtaxChargeble
cardinality	0..1
description	Total CFC tax chargeble
id	[B30]

validation rule:

error code: 9463	description: [B30] should equal the sum of all entries in [B5J]
transactional message (en)	Box B30 must equal the sum of 'CFC charge due' amounts in Boxes B5J
transactional message (cy)	Mae'n rhaid i Flwch B30 fod yn hafal i swm yr holl symiau 'Tâl CFC sy'n ddyledus' ym Mlychau B5J
error code: 9465	description: [490] should be present and equal to [B30] if [B30] is present
transactional message (en)	If Box B30 is completed then Box 490 must be completed and equal to Box B30
transactional message (cy)	Os yw Blwch B30 wedi ei gwblhau mae'n rhaid i Flwch 490 fod wedi ei gwblhau ac yn hafal i Flwch B30

ForeignPermanentEstablishmentExemption 0..1
CT_YesType

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



path	[CTB]/HybridAndOtherMismatches
cardinality	0..1
description	Hybrid and other mismatches
id	[HYBRID]

validation rule:

error code: 9621	description: [B70] should be present if [B65] is present
transactional message (en)	Box B70 must be completed if Box B65 is completed
error code: 9622	description: Group must not be empty
transactional message (en)	If 'Hybrid and other mismatches' group is present then at least one of Boxes B40 to B85 must be completed

HybridEntity 0..1
CT_YesType

base	CT_YesType
path	[CTB]/HybridAndOtherMismatches/HybridEntity
cardinality	0..1
description	The company is a hybrid entity

id	[B40]
----	-------

element: TransactionsWithHybridEntities

XML

TransactionsWithHybridEntities 0..1
CT_YesType

base	CT_YesType
path	[CTB]/HybridAndOtherMismatches/TransactionsWithHybridEntities
cardinality	0..1
description	There were any transactions with hybrid entities in the same control group as this company
id	[B45]

element: HybridDeductionMismatches

XML

HybridDeductionMismatches 0..1
CT_YesType

base	CT_YesType
path	[CTB]/HybridAndOtherMismatches/HybridDeductionMismatches
cardinality	0..1
description	There were any hybrid or otherwise impermissible deduction/non-inclusion mismatches in connection with a financial instrument
id	[B50]

element: ExcessivePEdeduction

XML

ExcessivePEdeduction 0..1
CT_YesType

base	CT_YesType
path	[CTB]/HybridAndOtherMismatches/ExcessivePEdeduction
cardinality	0..1
description	There was an excessive PE deduction
id	[B55]

element: MultinationalDeductionMismatch

XML

MultinationalDeductionMismatch 0..1
CT_YesType

base	CT_YesType
path	[CTB]/HybridAndOtherMismatches/MultinationalDeductionMismatch
cardinality	0..1
description	There has been a multinational payee deduction/non-inclusion mismatch
id	[B60]

element: Part6Acounteraction

XML

Part6Acounteraction 0..1
CT_YesType

base	CT_YesType
path	[CTB]/HybridAndOtherMismatches/Part6Acounteraction

cardinality	0..1
description	There has been a counteraction under Part 6A TIOPA 2010
id	[B65]

element: **TotalCounteraction**

XML

TotalCounteraction	0..1
CTwholePoundStructure	
Currency ?	

base	CTwholePoundStructure
path	[CTB]/HybridAndOtherMismatches/TotalCounteraction
cardinality	0..1
description	Total counteraction
id	[B70]

element: **TotalS259LAdeduction**

XML

TotalS259LAdeduction	0..1
CTwholePoundStructure	
Currency ?	

base	CTwholePoundStructure
path	[CTB]/HybridAndOtherMismatches/TotalS259LAdeduction
cardinality	0..1
description	Total S259LA deduction
id	[B75]

element: **TotalAllocationDIIsurplus**

XML

TotalAllocationDIIsurplus	0..1
CTwholePoundStructure	
Currency ?	

base	CTwholePoundStructure
path	[CTB]/HybridAndOtherMismatches/TotalAllocationDIIsurplus
cardinality	0..1
description	Total claim for allocation of DII surplus that the company has made
id	[B80]

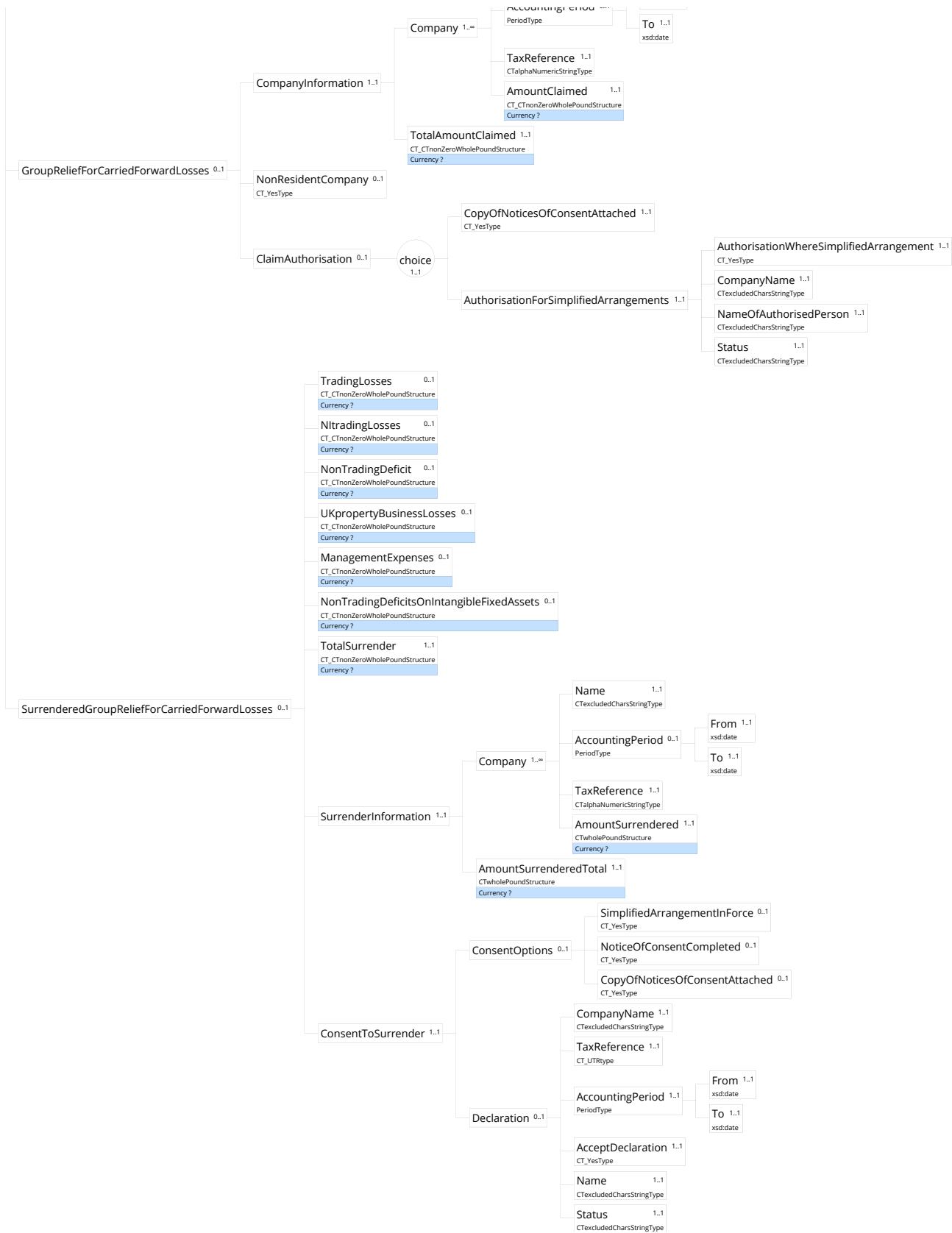
element: **TotalDIIsurplusConsentedTo**

XML

TotalDIIsurplusConsentedTo	0..1
CTwholePoundStructure	
Currency ?	

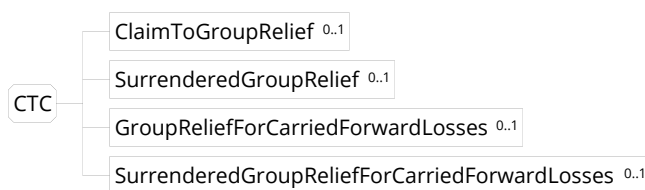
base	CTwholePoundStructure
path	[CTB]/HybridAndOtherMismatches/TotalDIIsurplusConsentedTo
cardinality	0..1
description	Total claim of DII surplus that the company has consented to
id	[B85]





type: CTC

XML



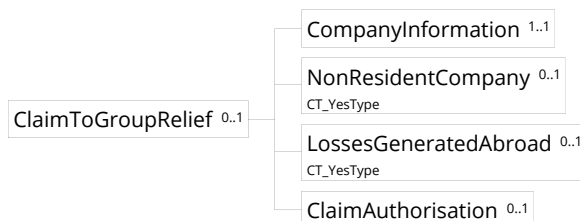
path	[CTC]
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validation rule:

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

element: **ClaimToGroupRelief**

XML



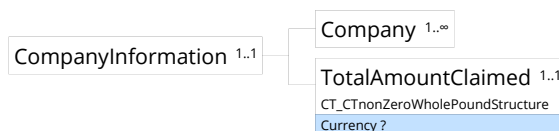
path	[CTC]/ClaimToGroupRelief
cardinality	0..1
description	Claims to group relief
id	[CLAIMTOGROUPRELIEF]

validation rule:

error code: 9518	description: [CLAIMAUTHORISATION] should be present if [N003] equals 'new' and [CLAIMTOGROUPRELIEF] is present
transactional message (en)	The Claim authorisation section must be completed if the return type is New and there is a claim to group relief
transactional message (cy)	Mae'n rhaid i'r adran 'Awdurdod cais' fod wedi ei gwblhau os ydy math y ffurflen dreth yn Newydd ac mae yna gais am ryddhad grŵp

element: **CompanyInformation**

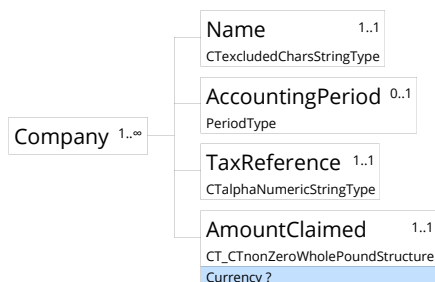
XML



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

element: **Company**

XML

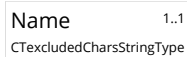


path	[CTC]/ClaimToGroupRelief/CompanyInformation/Company
cardinality	1..∞

description	Surrendering company
id	[COMPANY]

element: Name

XML



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

element: AccountingPeriod

XML



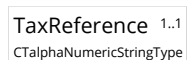
base	PeriodType
path	[CTC]/ClaimToGroupRelief/CompanyInformation/Company/AccountingPeriod
cardinality	0..1
description	Accounting period of surrendering company
id	[C5B]

validation rule:

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

element: TaxReference

XML



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

element: **AmountClaimed**

XML

AmountClaimed	1..1
CT_CTnonZeroWholePoundStructure	
Currency ?	

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

element: **TotalAmountClaimed**

XML

TotalAmountClaimed	1..1
CT_CTnonZeroWholePoundStructure	
Currency ?	

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

validation rule:

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

element: **NonResidentCompany**

XML

NonResidentCompany	0..1
CT_YesType	

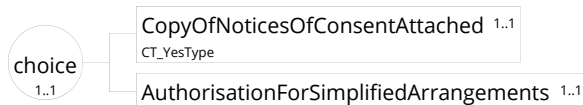
base	CT_YesType
path	[CTC]/ClaimToGroupRelief/NonResidentCompany
cardinality	0..1
description	Group relief claim involves losses of a trade carried on in the UK through a Permanent Establishment by a non-resident company
id	[C15]

LossesGeneratedAbroad 0..1
CT_YesType

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



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



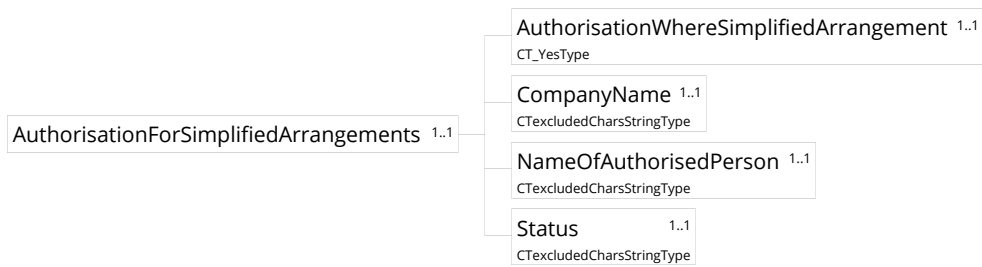
path	[CTC]/ClaimToGroupRelief/ClaimAuthorisation
cardinality	1..1

CopyOfNoticesOfConsentAttached 1..1
CT_YesType

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

validation rule:

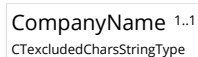
error code: 9510	description: If [SC161] is 'yes' then there must be a PDF attachment of type 'other' in this submission.
transactional message (en)	If 'Copy of notices of consent' is completed then a PDF attachment of type 'Other' must be included
transactional message (cy)	Os ydy 'Copi o hysbysiadau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



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



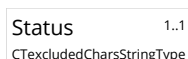
base	CT_YesType
path	[CTC]/ClaimToGroupRelief/ClaimAuthorisation/AuthorisationForSimplifiedArrangements/AuthorisationWhereSimplifiedArrangement
cardinality	1..1
description	Authorisation of claim where a simplified arrangement applies
id	[C25]



base	CTexcludedCharsStringType
path	[CTC]/ClaimToGroupRelief/ClaimAuthorisation/AuthorisationForSimplifiedArrangements/CompanyName
cardinality	1..1
description	Name of authorised company
id	[C30]



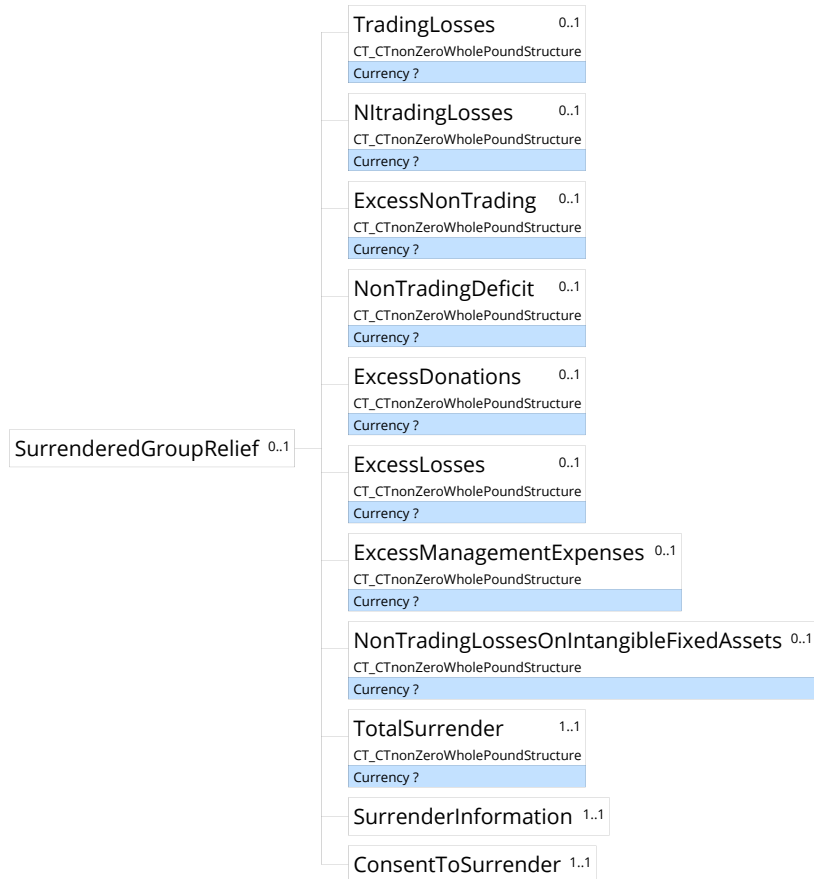
base	CTexcludedCharsStringType
path	[CTC]/ClaimToGroupRelief/ClaimAuthorisation/AuthorisationForSimplifiedArrangements/NameOfAuthorisedPerson
cardinality	1..1
description	Name of person authorised to sign
id	[C35]



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

element: **SurrenderedGroupRelief**

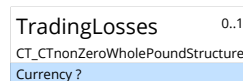
XML



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

element: **TradingLosses**

XML



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

element: **NItradingLosses**

XML



base	CT_CTnonZeroWholePoundStructure
path	[CTC]/SurrenderedGroupRelief/NltradingLosses
cardinality	0..1
description	Trading losses - Northern Ireland
id	[C46]

validation rule:

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

element: **ExcessNonTrading**

XML

ExcessNonTrading 0..1
CT_CTnonZeroWholePoundStructure
Currency ?

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

element: **NonTradingDeficit**

XML

NonTradingDeficit 0..1
CT_CTnonZeroWholePoundStructure
Currency ?

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

element: **ExcessDonations**

XML

ExcessDonations 0..1
CT_CTnonZeroWholePoundStructure
Currency ?

base	CT_CTnonZeroWholePoundStructure
path	[CTC]/SurrenderedGroupRelief/ExcessDonations
cardinality	0..1
description	Excess qualifying charitable donations over profits
id	[C60]

element: **ExcessLosses**

XML

ExcessLosses 0..1
CT_CTnonZeroWholePoundStructure
Currency ?

base	CT_CTnonZeroWholePoundStructure
path	[CTC]/SurrenderedGroupRelief/ExcessLosses

cardinality	0..1
description	Excess UK property business losses over profits
id	[C65]

element: **ExcessManagementExpenses**

XML

ExcessManagementExpenses	0..1
CT_CTnonZeroWholePoundStructure	
Currency ?	

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

element: **NonTradingLossesOnIntangibleFixedAssets**

XML

NonTradingLossesOnIntangibleFixedAssets	0..1
CT_CTnonZeroWholePoundStructure	
Currency ?	

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

element: **TotalSurrender**

XML

TotalSurrender	1..1
CT_CTnonZeroWholePoundStructure	
Currency ?	

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

validation rule:

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

element: **SurrenderInformation**

XML

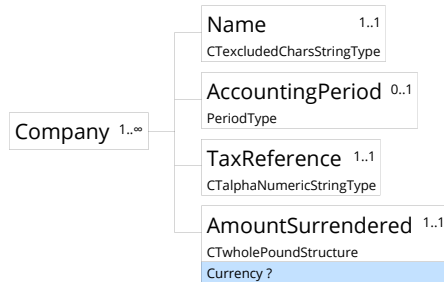
SurrenderInformation	1..1	Company	1..∞
		AmountSurrenderedTotal	1..1
		CTWholePoundStructure	
		Currency ?	

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

id	[SURRENDERINFORMATION]
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element: **Company**

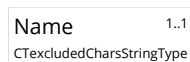
XML



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

element: **Name**

XML



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

element: **AccountingPeriod**

XML



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

validation rule:

error code: 9513	description: The 'From' date of [C85B] should be on or before [35]
transactional message (en)	The 'Accounting period of claimant company' From date in Box C85B must be on or before the return period To date in Box 35
transactional message (cy)	Mae'n rhaid i ddyddiad O 'Cyfnod cyfrifyddu'r cwmni sy'n hawlio' ym Mlwch C5B fod ar neu ar ôl dyddiad I cyfnod y ffurflen dreth ym Mlwch 35
error code: 9514	description: The period covered by [C85B] should not be longer than 12 months
transactional message (en)	The 'Accounting period of claimant company' in Box C85B must not be longer than 12 months.
transactional message (cy)	Ni ddylai 'Cyfnod cyfrifyddu'r cwmni sy'n hawlio' ym Mlwch C85B fod yn hirach na 12 mis
error code: 9515	description: The 'To' date of [C85B] should not be before the 'From' date

transactional message (en)	The 'Accounting period of claimant company' To date must not be before the From date in Box C85B
transactional message (cy)	Ni ddylai dyddiad I 'Cyfnod cyfrifyddu'r cwmni sy'n hawlio' fod cyn y dyddiad O ym Mluch C85B
error code: 9516	description: The 'To' date of [C85B] should be on or after [30]
transactional message (en)	The 'Accounting period of claimant company' To date in Box C85B must be on or after the return period From date in Box 30
transactional message (cy)	Mae'n rhaid i ddyddiad I 'Cyfnod cyfrifyddu'r cwmni sy'n hawlio' ym Mluch C85B fod ar neu ar ôl dyddiad O cyfnod y ffurflen dreth ym Mluch 30

element: TaxReference

XML

TaxReference 1..1
CTalphaNumericStringType

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

element: AmountSurrendered

XML

AmountSurrendered 1..1
CTwholePoundStructure
Currency ?

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

element: AmountSurrenderedTotal

XML

AmountSurrenderedTotal 1..1
CTwholePoundStructure
Currency ?

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

validation rule:

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

element: ConsentToSurrender

XML

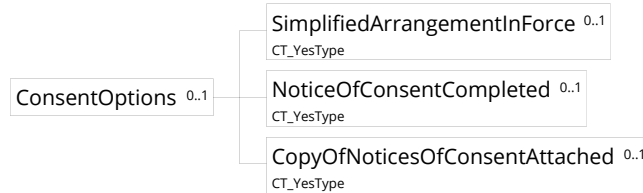
ConsentToSurrender 1..1

- ConsentOptions 0..1
- Declaration 0..1

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

element: **ConsentOptions**

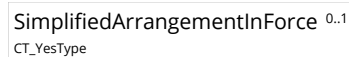
XML



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

element: **SimplifiedArrangementInForce**

XML



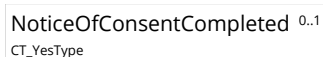
base	CT_YesType
path	[CTC]/SurrenderedGroupRelief/ConsentToSurrender/ConsentOptions/SimplifiedArrangementInForce
cardinality	0..1
description	Is a simplified arrangement in force?
id	[SC150]

validation rule:

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

element: **NoticeOfConsentCompleted**

XML



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

validation rule:

error code: 9519	description: [DECLARATION] should be present if [SC151] is present
transactional message (en)	Amounts surrendered as group relief Declaration must be completed if Notice of consent is completed
transactional message (cy)	Mae'n rhaid cwblhau Symiau a ildwyd fel Datganiad rhyddhad grŵp os yw Hysbysiad o gydsyniad wedi ei gwblhau
error code: 9961	description: [SC151] should not be present if [SC152] is present
transactional message (en)	Notice of consent completed' must not be Yes if 'Copy of notices of consent attached' is Yes

transactional message (cy)	Rhaid i hysbysiad cydsynio wedi ei gwblhau peidio â bod yn lawn os ydy 'Copi o hysbysiadau cydsynio wedi eu hatodi' yn lawn
error code: 9975	description: [C90] should exceed 0 if [SC151] is present
transactional message (en)	If 'Notice of consent completed' is Yes then Box C90 must be greater than 0 (zero)
transactional message (cy)	Os ydy 'Copi o Hysbysiad Cydsynio wedi ei hatodi' yn lawn yna mae'n rhaid bod Blwch C90 yn fwy na 0 (sero)

element: CopyOfNoticesOfConsentAttached

XML

CopyOfNoticesOfConsentAttached 0..1
CT_YesType

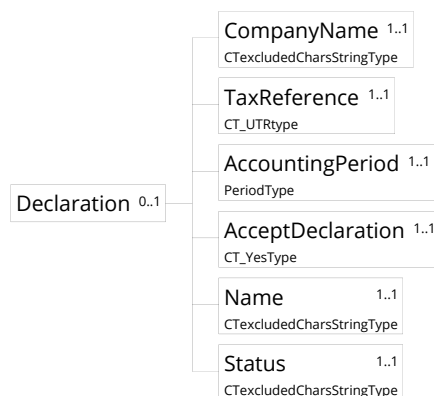
base	CT_YesType
path	[CTC]/SurrenderedGroupRelief/ConsentToSurrender/ConsentOptions/CopyOfNoticesOfConsentAttached
cardinality	0..1
description	Notice/s of consent attached?
id	[SC152]

validation rule:

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

element: Declaration

XML



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

CompanyName 1..1
CTexcludedCharsStringType

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

validation rule:

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

TaxReference 1..1
CT_UTRtype

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

validation rule:

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

AccountingPeriod 1..1
PeriodType

From 1..1
xsd:date

To 1..1
xsd:date

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

validation rule:

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

AcceptDeclaration 1..1
CT_YesType

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

Name 1..1
CTexcludedCharsStringType

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

Status 1..1
CTexcludedCharsStringType

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



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

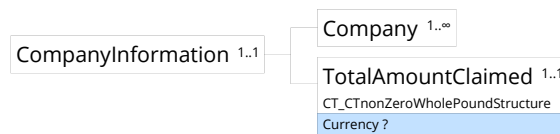
validation rule:

error code: 9545	description: [CLAIMAUTHORISATION2] should be present if [N003] equals 'new' and [GROUPRELIEFCFL] is present
transactional message (en)	The Claim authorisation section must be completed if the return type is New and there is a claim to group relief for carried forward losses

transactional message (cy)	Mae'n rhaid llenwi'r adran 'Awdurdodi cais' os mai 'Newydd' yw math y Ffurflen Dreth a bod cais am ryddhad grŵp ar gyfer colledion a gariwyd ymlaen
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element: **CompanyInformation**

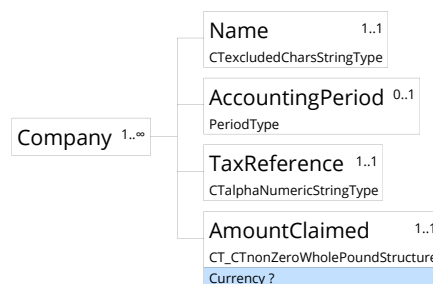
XML



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

element: **Company**

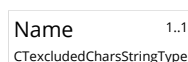
XML



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

element: **Name**

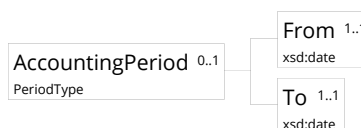
XML



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

element: **AccountingPeriod**

XML



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

id	[C125B]
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validation rule:

error code: 9546	description: The 'From' date of [C125B] should be on or before [35]
transactional message (en)	The 'Accounting period From date of surrendering company' in Box C125B must be on or before the return period To date in Box 35
transactional message (cy)	Mae'n rhaid i'r 'Dyddiad I cyfnod cyfrifyddu'r cwmni sy'n ildio' ym Mlwch C125B fod ar neu ar ôl dyddiad O cyfnod y ffurflen dreth ym Mlwch 35
error code: 9547	description: The period covered by [C125B] should not be longer than 12 months
transactional message (en)	The 'Accounting period of surrendering company' in Box C125B must not be longer than 12 months.
transactional message (cy)	Ni ddylai'r 'Cyfnod cyfrifyddu'r cwmni sy'n ildio' ym Mlwch C125B fod yn hirach na 12 mis.
error code: 9548	description: The 'To' date of [C125B] should not be before the 'From' date
transactional message (en)	The 'Accounting period of surrendering company' To date must not be before the From date in Box C125B
transactional message (cy)	Ni ddylai dyddiad I 'Cyfnod cyfrifyddu'r cwmni sy'n ildio' fod cyn y dyddiad O ym Mlwch C125B
error code: 9549	description: The 'To' date of [C125B] should be on or after [30]
transactional message (en)	The 'Accounting period of surrendering company' To date in Box C125B must be on or after the return period From date in Box 30
transactional message (cy)	Mae'n rhaid i ddyddiad I 'Cyfnod cyfrifyddu'r cwmni sy'n ildio' ym Mlwch C125B fod ar neu ar ôl dyddiad O cyfnod y ffurflen dreth ym Mlwch 30

element: **TaxReference**

XML

TaxReference 1..1
CTAlphaNumericStringType

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

element: **AmountClaimed**

XML

AmountClaimed 1..1
CT_CTnonZeroWholePoundStructure
Currency ?

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

element: **TotalAmountClaimed**

XML

TotalAmountClaimed 1..1
CT_CTnonZeroWholePoundStructure
Currency ?

base	CT_CTnonZeroWholePoundStructure
path	[CTC]/GroupReliefForCarriedForwardLosses/CompanyInformation/TotalAmountClaimed
cardinality	1..1

description	Total group relief claimed
id	[C130]

validation rule:

error code: 9550	description: [312] should be present and equal to [C130] if [C130] is present.
transactional message (en)	If Box C130 is completed then Box 312 must be completed and equal to Box C130
transactional message (cy)	Os yw Blwch C130 wedi ei gwblhau mae'n rhaid i Flwch 312 fod wedi ei gwblhau ac yn hafal i Flwch C130
error code: 9551	description: [C130] should equal the sum of all iterations of [C125D]
transactional message (en)	Box C130 must equal the sum of 'Claims to group relief for carried forward losses Amount Claimed' in Boxes C125D
transactional message (cy)	Mae'n rhaid i Flwch C130 fod yn hafal i swm 'Ceisiadau am ryddhad grŵp ar gyfer colledion a gariwyd ymlaen - Swm a Hawliwyd' ym Mlychau C125D

element: NonResidentCompany

XML

NonResidentCompany 0..1
CT_YesType

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

element: ClaimAuthorisation

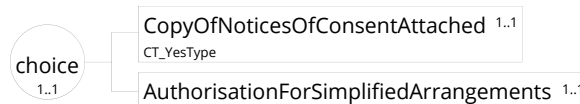
XML



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

choice:

XML



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

element: CopyOfNoticesOfConsentAttached

XML

CopyOfNoticesOfConsentAttached 1..1
CT_YesType

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

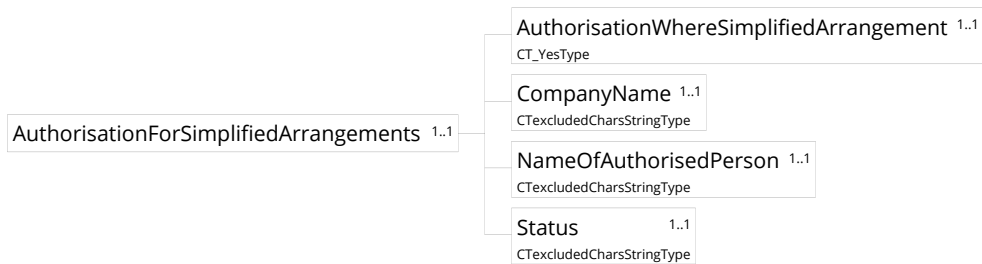
id	[SC172]
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validation rule:

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

element: **AuthorisationForSimplifiedArrangements**

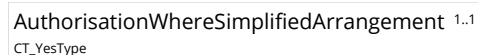
XML



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

element: **AuthorisationWhereSimplifiedArrangement**

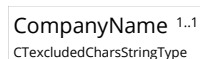
XML



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

element: **CompanyName**

XML



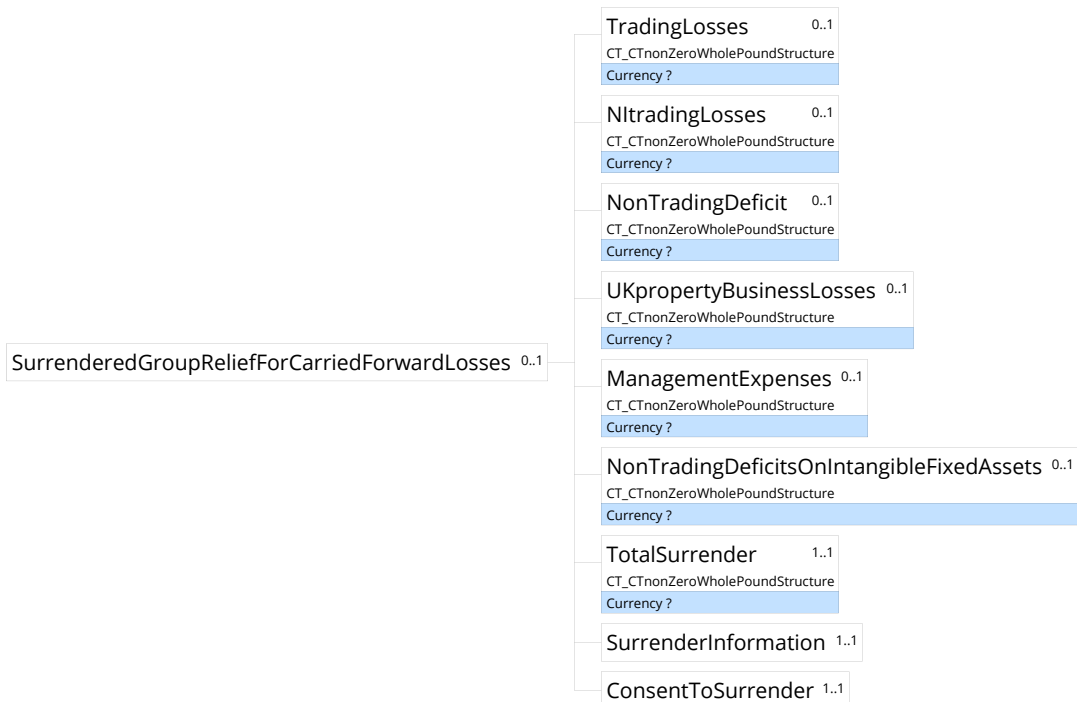
base	CTexcludedCharsStringType
path	[CTC]/GroupReliefForCarriedForwardLosses/ClaimAuthorisation/AuthorisationForSimplifiedArrangements/CompanyName
cardinality	1..1
description	Name of authorised company
id	[C145]

NameOfAuthorisedPerson 1..1
CTexcludedCharsStringType

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

Status 1..1
CTexcludedCharsStringType

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



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

TradingLosses 0..1
CTnonZeroWholePoundStructure
Currency ?

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

element: **NltradingLosses**

XML

NltradingLosses	0..1
CT_CTnonZeroWholePoundStructure	
Currency ?	

base	CT_CTnonZeroWholePoundStructure
path	[CTC]/SurrenderedGroupReliefForCarriedForwardLosses/NltradingLosses
cardinality	0..1
description	Trading losses carried forward - Northern Ireland
id	[C161]

validation rule:

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

element: **NonTradingDeficit**

XML

NonTradingDeficit	0..1
CT_CTnonZeroWholePoundStructure	
Currency ?	

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

element: **UKpropertyBusinessLosses**

XML

UKpropertyBusinessLosses	0..1
CT_CTnonZeroWholePoundStructure	
Currency ?	

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

element: **ManagementExpenses**

XML

ManagementExpenses	0..1
CT_CTnonZeroWholePoundStructure	
Currency ?	

base	CT_CTnonZeroWholePoundStructure
path	[CTC]/SurrenderedGroupReliefForCarriedForwardLosses/ManagementExpenses

cardinality	0..1
description	Management expenses carried forward
id	[C175]

element: **NonTradingDeficitsOnIntangibleFixedAssets**

XML

NonTradingDeficitsOnIntangibleFixedAssets 0..1
CT_CTnonZeroWholePoundStructure
Currency ?

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

element: **TotalSurrender**

XML

TotalSurrender 1..1
CT_CTnonZeroWholePoundStructure
Currency ?

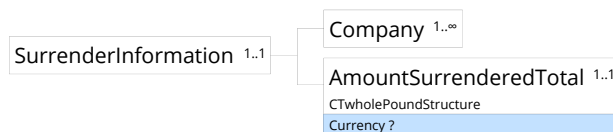
base	CT_CTnonZeroWholePoundStructure
path	[CTC]/SurrenderedGroupReliefForCarriedForwardLosses/TotalSurrender
cardinality	1..1
description	Total of carried forward losses surrendered as group relief
id	[C185]

validation rule:

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

element: **SurrenderInformation**

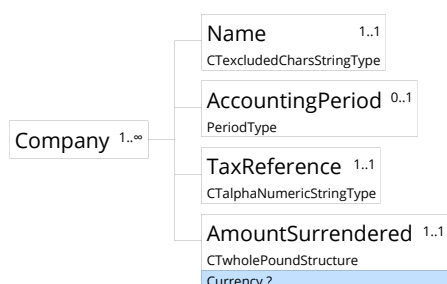
XML



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

element: **Company**

XML



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

element: **Name**

XML

Name 1..1
CTexclusedCharsStringType

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

element: **AccountingPeriod**

XML

AccountingPeriod 0..1
PeriodType

From 1..1
xsd:date

To 1..1
xsd:date

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

validation rule:

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

element: **TaxReference**

XML

TaxReference 1..1
CTalphaNumericStringType

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

element: **AmountSurrendered**

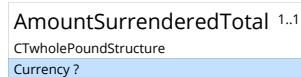
XML



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

element: **AmountSurrenderedTotal**

XML



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

validation rule:

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

element: **ConsentToSurrender**

XML



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



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



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

validation rule:

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



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

validation rule:

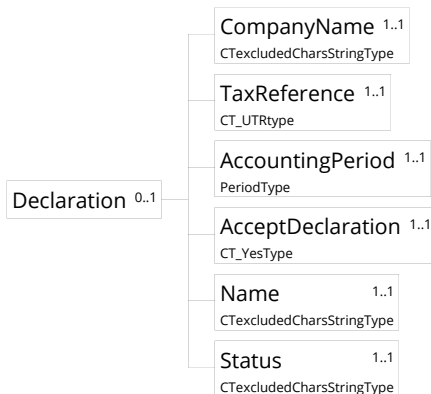
error code: 9561	description: [DECLARATION2] should be present if [SC189] is present
transactional message (en)	Amounts surrendered as group relief for carried forward losses Declaration must be completed if Notice of consent is completed
transactional message (cy)	Mae'n rhaid llenwi 'Datganiad - Symiau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

CopyOfNoticesOfConsentAttached 0..1
CT_YesType

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

validation rule:

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



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

CompanyName 1..1
CTExcludedCharsStringType

base	CTExcludedCharsStringType
path	[CTC]/SurrenderedGroupReliefForCarriedForwardLosses/ConsentToSurrender/Declaration/CompanyName
cardinality	1..1
description	Name of company surrendering relief

minLength	2
maxLength	56
id	[C200]

validation rule:

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

element: TaxReference
XML

TaxReference 1..1
CT_UTRtype

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

validation rule:

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

element: AccountingPeriod
XML

AccountingPeriod 1..1
PeriodType

From 1..1
xsd:date

To 1..1
xsd:date

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

validation rule:

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

element: AcceptDeclaration
XML

AcceptDeclaration 1..1
CT_YesType

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

id	[SC194]
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element: **Name**

XML

Name 1..1
CTexcludedCharsStringType

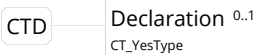
base	CTexcludedCharsStringType
path	[CTC]/SurrenderedGroupReliefForCarriedForwardLosses/ConsentToSurrender/Declaration/Name
cardinality	1..1
description	Name of signatory
minLength	2
maxLength	56
id	[C220]

element: **Status**

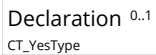
XML

Status 1..1
CTexcludedCharsStringType

base	CTexcludedCharsStringType
path	[CTC]/SurrenderedGroupReliefForCarriedForwardLosses/ConsentToSurrender/Declaration/Status
cardinality	1..1
description	Status of the signatory
minLength	2
maxLength	56
id	[C225]

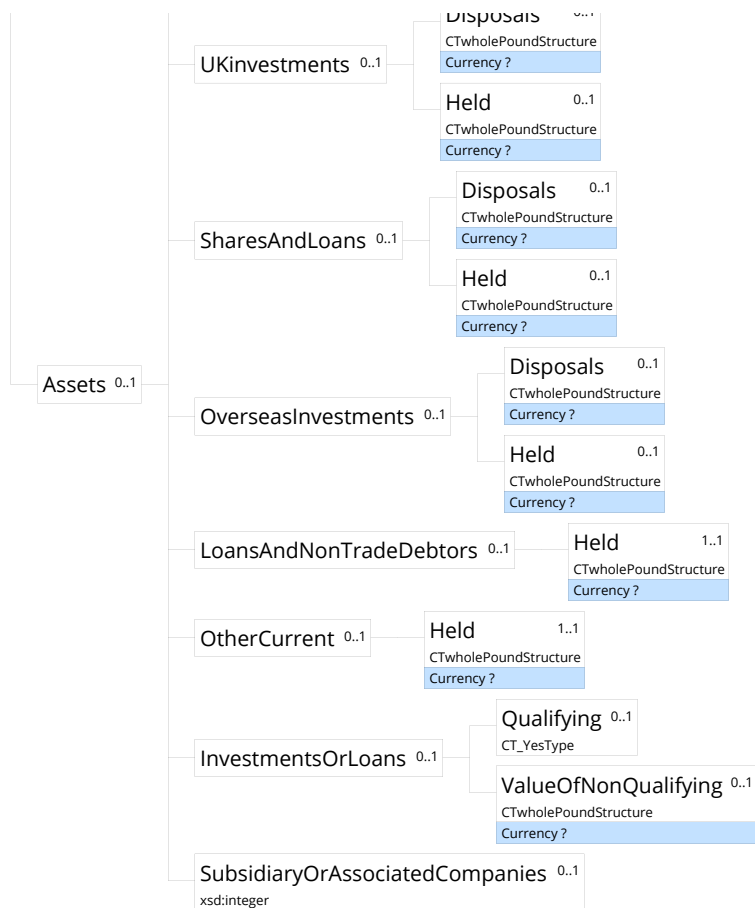


path	[CTD]
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base	CT_YesType
path	[CTD]/Declaration
cardinality	0..1
description	Overseas life assurance business declaration
id	[SD001]





type: **CTE**

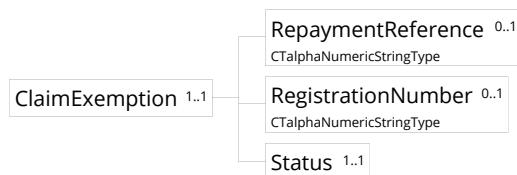
XML



path	[CTE]
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element: **ClaimExemption**

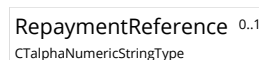
XML



path	[CTE]/ClaimExemption
cardinality	1..1
description	Claim exemption
id	[CLAIMEXEMPTION]

element: **RepaymentReference**

XML



base	CTAlphaNumericStringType
path	[CTE]/ClaimExemption/RepaymentReference
cardinality	0..1
description	Charity/CASC repayment reference

example	XN8765
minLength	2
maxLength	11
pattern	(X[NRT]? C[RH] Z[BCDEFGHJKN] EW ST NI)[0-9]{1,9}
id	[E5]

element: **RegistrationNumber**

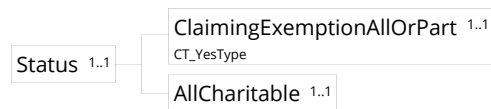
XML

RegistrationNumber 0..1
CTAlphaNumericStringType

base	CTAlphaNumericStringType
path	[CTE]/ClaimExemption/RegistrationNumber
cardinality	0..1
description	Charity Commission registration number, or Scottish Charity number (if applicable)
example	8763589
minLength	6
maxLength	8
id	[E10]

element: **Status**

XML



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

element: **ClaimingExemptionAllOrPart**

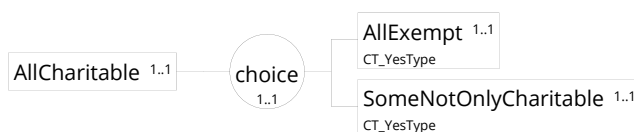
XML

ClaimingExemptionAllOrPart 1..1
CT_YesType

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

element: **AllCharitable**

XML

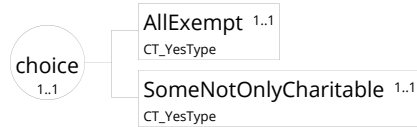


path	[CTE]/ClaimExemption/Status/AllCharitable
cardinality	1..1
description	All charitable

id	[ALLCHARITABLE]
----	-----------------

choice:

XML



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

element: **AllExempt**

XML



base	CT_YesType
path	[CTE]/ClaimExemption/Status/AllCharitable/AllExempt
cardinality	1..1
description	All income and gains are exempt from tax and have been, or will be applied for charitable or qualifying purposes only
id	[E20]

element: **SomeNotOnlyCharitable**

XML



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

element: **Repayments**

XML



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

element: **OverclaimedTax**

XML

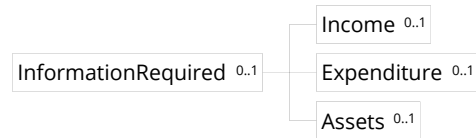


base	CT_YesType
path	[CTE]/Repayments/OverclaimedTax
cardinality	0..1
description	E3 e3c included amounts

id	[E45]
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element: **InformationRequired**

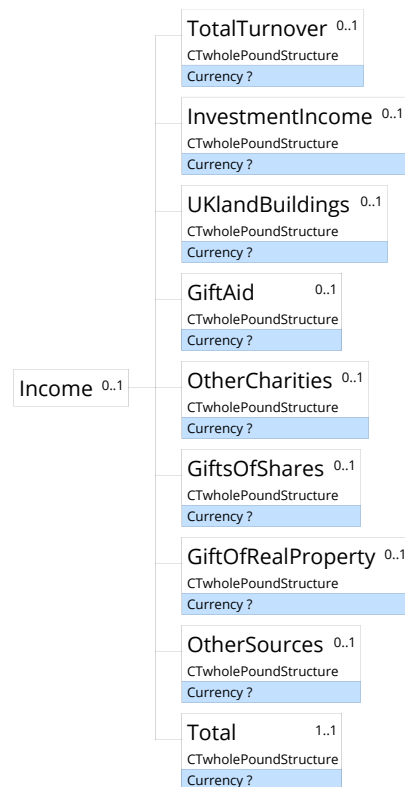
XML



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

element: **Income**

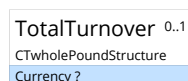
XML



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

element: **TotalTurnover**

XML



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

InvestmentIncome 0..1
CTwholePoundStructure
Currency ?

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

UKlandBuildings 0..1
CTwholePoundStructure
Currency ?

base	CTwholePoundStructure
path	[CTE]/InformationRequired/Income/UKlandBuildings
cardinality	0..1
description	UK land and buildings - exclude any amounts included on form CT600
id	[E60]

GiftAid 0..1
CTwholePoundStructure
Currency ?

base	CTwholePoundStructure
path	[CTE]/InformationRequired/Income/GiftAid
cardinality	0..1
description	Gift Aid - exclude any amounts included on form CT600
id	[E65]

OtherCharities 0..1
CTwholePoundStructure
Currency ?

base	CTwholePoundStructure
path	[CTE]/InformationRequired/Income/OtherCharities
cardinality	0..1
description	From other charities - exclude any amounts included on form CT600
id	[E70]

GiftsOfShares 0..1
CTwholePoundStructure
Currency ?

base	CTwholePoundStructure
path	[CTE]/InformationRequired/Income/GiftsOfShares

cardinality	0..1
description	Gifts of shares or securities received
id	[E75]

element: **GiftOfRealProperty**

XML

GiftOfRealProperty	0..1
CTwholePoundStructure	
Currency ?	

base	CTwholePoundStructure
path	[CTE]/InformationRequired/Income/GiftOfRealProperty
cardinality	0..1
description	Gifts of real property received
id	[E80]

element: **OtherSources**

XML

OtherSources	0..1
CTwholePoundStructure	
Currency ?	

base	CTwholePoundStructure
path	[CTE]/InformationRequired/Income/OtherSources
cardinality	0..1
description	Other sources (not included above)
id	[E85]

element: **Total**

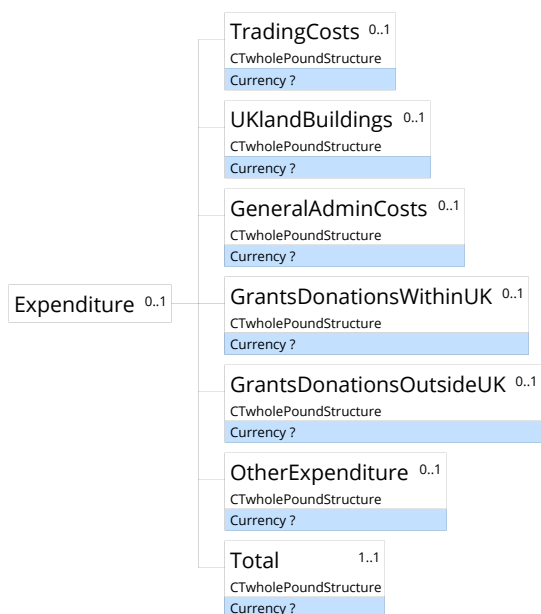
XML

Total	1..1
CTwholePoundStructure	
Currency ?	

base	CTwholePoundStructure
path	[CTE]/InformationRequired/Income/Total
cardinality	1..1
description	Total
id	[E90]

validation rule:

error code: 9614	description: [E90] should equal the sum of [E50], [E55], [E60], [E65], [E70], [E75], [E80] and [E85]
transactional message (en)	Box E90 must equal the sum of Boxes E50, E55, E60, E65, E70, E75, E80 and E85
transactional message (cy)	Mae'n rhaid i Flwch E9 fod yn hafal i swm Blychau E50, E55, E60, E65, E70, E75, E80 ac E85



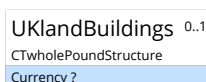
path	[CTE]/InformationRequired/Expenditure
cardinality	0..1
description	Expenditure
id	[EXPENDITURE]



base	CTwholePoundStructure
path	[CTE]/InformationRequired/Expenditure/TradingCosts
cardinality	0..1
description	Trading Costs
id	[E95]

validation rule:

error code: 9611	description: [E50] should exceed 0 if [E95] is present
transactional message (en)	Box E50 must be greater than 0 (zero) if Box E95 is completed
transactional message (cy)	Mae'n rhaid i Flwch E50 fod yn fwy na 0 (sero) os yw Blwch E95 wedi ei gwblhau



base	CTwholePoundStructure
path	[CTE]/InformationRequired/Expenditure/UKlandBuildings
cardinality	0..1
description	UK land and buildings
id	[E100]

validation rule:

error code: 9612	description: [E60] should exceed 0 if [E100] is present
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transactional message (en)	Box E60 must be greater than 0 (zero) if Box E100 is completed
transactional message (cy)	Mae'n rhaid i Flwch E60 fod yn fwy na 0 (sero) os yw Blwch E100 wedi ei gwblhau

element: **GeneralAdminCosts**

XML

GeneralAdminCosts	0..1
CTwholePoundStructure	
Currency ?	

base	CTwholePoundStructure
path	[CTE]/InformationRequired/Expenditure/GeneralAdminCosts
cardinality	0..1
description	All general administration costs
id	[E105]

element: **GrantsDonationsWithinUK**

XML

GrantsDonationsWithinUK	0..1
CTwholePoundStructure	
Currency ?	

base	CTwholePoundStructure
path	[CTE]/InformationRequired/Expenditure/GrantsDonationsWithinUK
cardinality	0..1
description	All grants and donations made within the UK
id	[E110]

element: **GrantsDonationsOutsideUK**

XML

GrantsDonationsOutsideUK	0..1
CTwholePoundStructure	
Currency ?	

base	CTwholePoundStructure
path	[CTE]/InformationRequired/Expenditure/GrantsDonationsOutsideUK
cardinality	0..1
description	All grants and donations made outside the UK
id	[E115]

element: **OtherExpenditure**

XML

OtherExpenditure	0..1
CTwholePoundStructure	
Currency ?	

base	CTwholePoundStructure
path	[CTE]/InformationRequired/Expenditure/OtherExpenditure
cardinality	0..1
description	Other expenditure not included above
id	[E120]

element: **Total**

XML

Total	1..1
CTwholePoundStructure	
Currency ?	

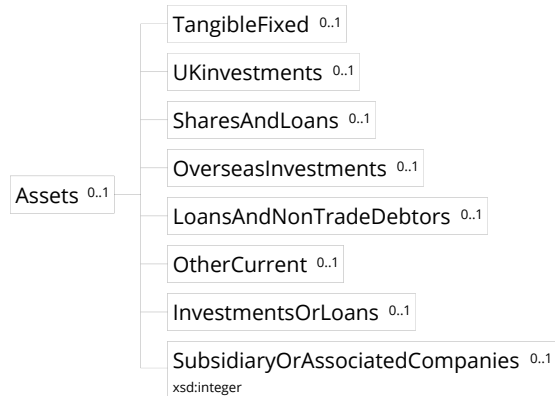
base	CTwholePoundStructure
path	[CTE]/InformationRequired/Expenditure/Total
cardinality	1..1
description	Total
id	[E125]

validation rule:

error code: 9615	description: [E125] should equal the sum of [E95], [E100], [E105], [E110], [E115] and [E120]
transactional message (en)	Box E125 must equal the sum of Boxes E95, E100, E105, E110, E115 and E120
transactional message (cy)	Mae'n rhaid i Flwch E25 fod yn hafal i swm Blychau E95, E100, E105, E110, E115 ac E120

element: **Assets**

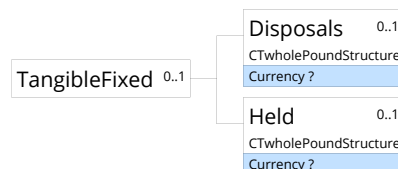
XML



path	[CTE]/InformationRequired/Assets
cardinality	0..1
description	Assets
id	[ASSETS]

element: **TangibleFixed**

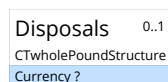
XML



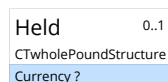
path	[CTE]/InformationRequired/Assets/TangibleFixed
cardinality	0..1
description	Tangible fixed assets
id	[TANGIBLEFIXED]

element: **Disposals**

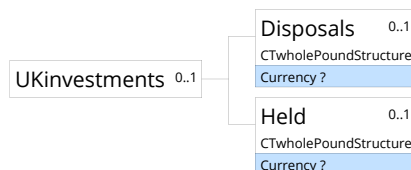
XML



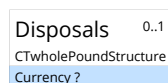
base	CTwholePoundStructure
path	[CTE]/InformationRequired/Assets/TangibleFixed/Disposals
cardinality	0..1
description	Disposals in period (total consideration received)
id	[E130]



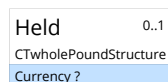
base	CTwholePoundStructure
path	[CTE]/InformationRequired/Assets/TangibleFixed/Held
cardinality	0..1
description	Held at the end of the period
id	[E135]



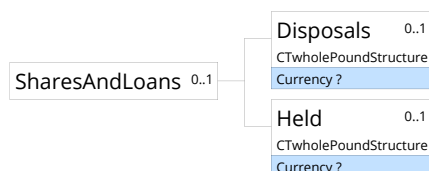
path	[CTE]/InformationRequired/Assets/UKInvestments
cardinality	0..1
description	UK investments (excluding controlled companies)
id	[UKINVESTMENTS]



base	CTwholePoundStructure
path	[CTE]/InformationRequired/Assets/UKInvestments/Disposals
cardinality	0..1
description	Disposals in period (total consideration received)
id	[E140]



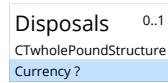
base	CTwholePoundStructure
path	[CTE]/InformationRequired/Assets/UKInvestments/Held
cardinality	0..1
description	Held at the end of the period
id	[E145]



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

element: Disposals

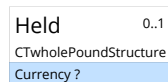
XML



base	CTwholePoundStructure
path	[CTE]/InformationRequired/Assets/SharesAndLoans/Disposals
cardinality	0..1
description	Disposals in period (total consideration received)
id	[E150]

element: Held

XML



base	CTwholePoundStructure
path	[CTE]/InformationRequired/Assets/SharesAndLoans/Held
cardinality	0..1
description	Held at the end of the period
id	[E155]

element: OverseasInvestments

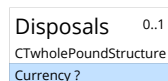
XML



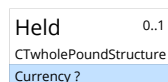
path	[CTE]/InformationRequired/Assets/OverseasInvestments
cardinality	0..1
description	Overseas investments
id	[OVERSEASINVESTMENTS]

element: Disposals

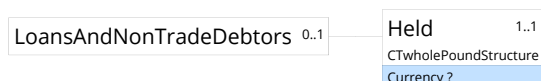
XML



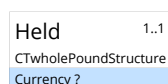
base	CTwholePoundStructure
path	[CTE]/InformationRequired/Assets/OverseasInvestments/Disposals
cardinality	0..1
description	Disposals in period (total consideration received)
id	[E160]



base	CTwholePoundStructure
path	[CTE]/InformationRequired/Assets/OverseasInvestments/Held
cardinality	0..1
description	Held at the end of the period
id	[E165]



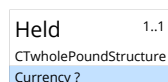
path	[CTE]/InformationRequired/Assets/LoansAndNonTradeDebtors
cardinality	0..1
description	Loans and non trade debtors
id	[LOANSANDNONTRADEDEBTORS]



base	CTwholePoundStructure
path	[CTE]/InformationRequired/Assets/LoansAndNonTradeDebtors/Held
cardinality	1..1
description	Held at the end of the period
id	[E170]



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

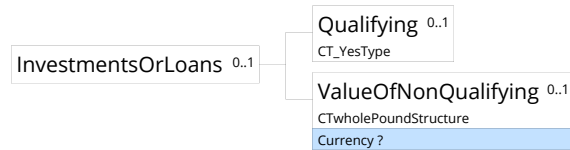


base	CTwholePoundStructure
path	[CTE]/InformationRequired/Assets/OtherCurrent/Held
cardinality	1..1
description	Held at the end of the period

id	[E175]
----	--------

element: **InvestmentsOrLoans**

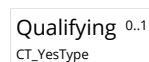
XML



path	[CTE]/InformationRequired/Assets/InvestmentsOrLoans
cardinality	0..1
description	Investments or loans
id	[INVESTMENTSORLOANS]

element: **Qualifying**

XML



base	CT_YesType
path	[CTE]/InformationRequired/Assets/InvestmentsOrLoans/Qualifying
cardinality	0..1
description	Qualifying investments and loans
id	[E180]

validation rule:

error code: 9613	description: [E180] should not be present if [E185] is present
transactional message (en)	Box E180 must not be completed if Box E185 is completed.
transactional message (cy)	Ni ddylid cwblhau Blwch E180 os yw Blwch E185 wedi ei gwblhau.

element: **ValueOfNonQualifying**

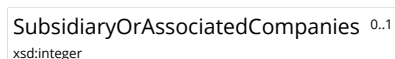
XML



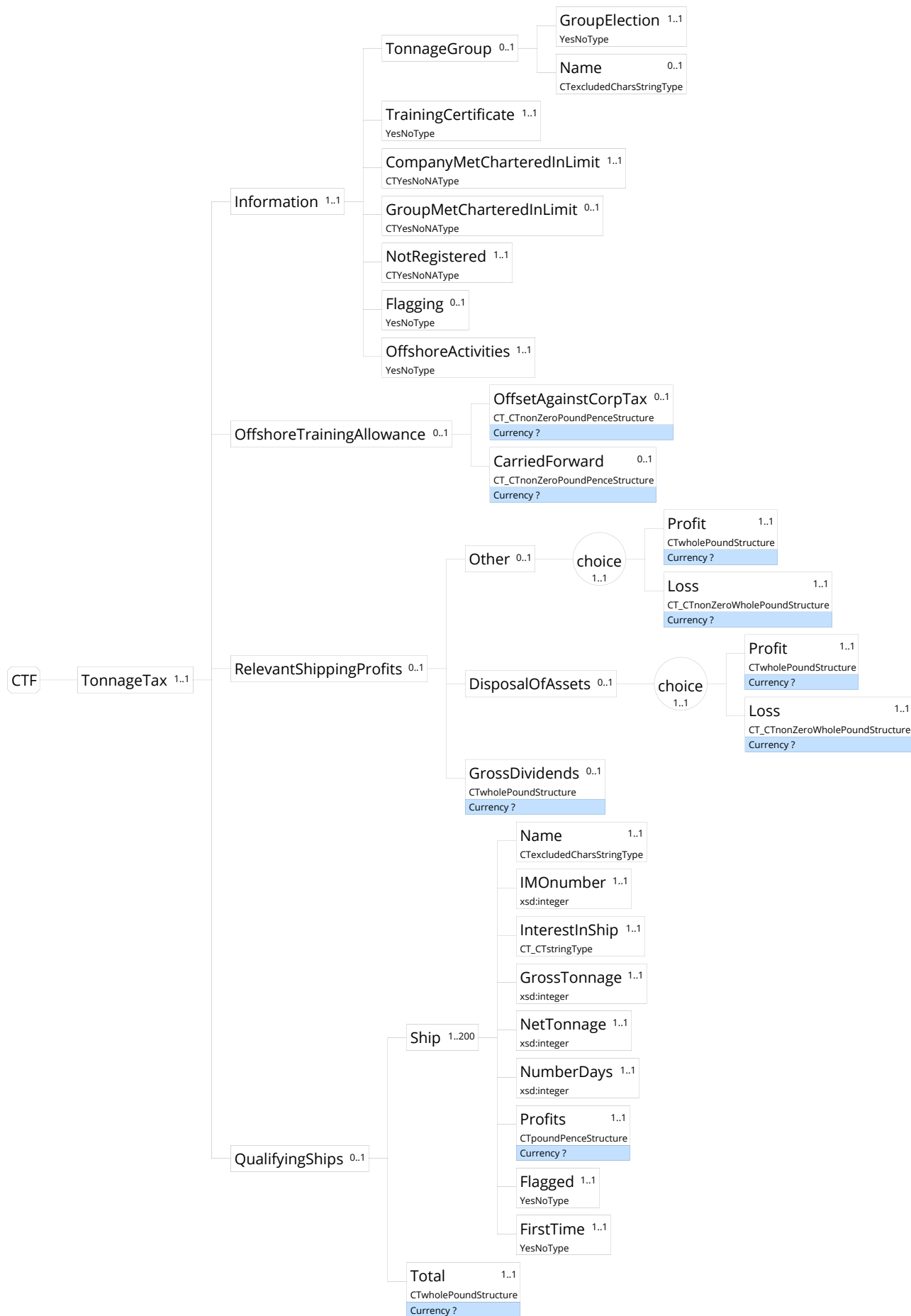
base	CTwholePoundStructure
path	[CTE]/InformationRequired/Assets/InvestmentsOrLoans/ValueOfNonQualifying
cardinality	0..1
description	Value of any non-qualifying investments and loans
id	[E185]

element: **SubsidiaryOrAssociatedCompanies**

XML



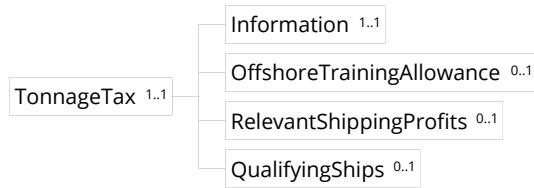
base	xsd:integer
path	[CTE]/InformationRequired/Assets/SubsidiaryOrAssociatedCompanies
cardinality	0..1
description	Number of subsidiary or associated companies the charity controls at the end of the period. Exclude companies that were dormant throughout the period
example	23
maxInclusive	999
id	[E190]



path	[CTF]
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element: **TonnageTax**

XML



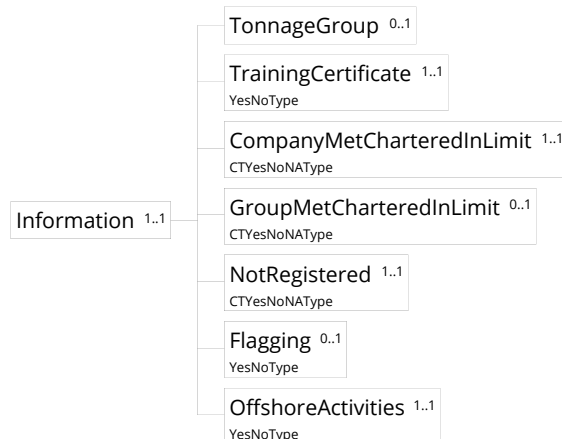
path	[CTF]/TonnageTax
cardinality	1..1
description	Tonnage tax
id	[TONNAGETAX]

validation rule:

error code: 9650	description: [QUALIFYINGSHIPS] or [RELEVANTSHIPPINGPROFITS] should be present if [TONNAGETAX] is present
transactional message (en)	Supplementary form CT600F can only be present if at least one of 'Part 3 Relevant shipping profits' or 'Part 4: Computation of tonnage tax profits' is completed
transactional message (cy)	Gall ffurflen atodol CT600F dim ond fod yn bresennol os yw o leiaf un o'r rhain wedi ei cwblhau: 'Rhan 3: Elw llongau perthnasol' neu 'Rhan 4: Cyfrifiant elw treth tunelledd'

element: **Information**

XML



path	[CTF]/TonnageTax/Information
cardinality	1..1
description	Information
id	[INFORMATION]

validation rule:

error code: 9664	description: [F35A/F35B] should be present if [F30A/F30B/F30C] equals 'yes'
transactional message (en)	Box F35A or F35B must be completed if Box F30A is Yes
transactional message (cy)	Mae'n rhaid cwblhau Blwch F35A neu F35B os yw Blwch F30A yn lawn

element: **TonnageGroup**

XML



path	[CTF]/TonnageTax/Information/TonnageGroup
cardinality	0..1

description	Tonnage group
id	[TONNAGEGROUP]

element: **GroupElection**

XML

GroupElection 1..1
YesNoType

base	YesNoType
path	[CTF]/TonnageTax/Information/TonnageGroup/GroupElection
cardinality	1..1
description	The company was party to a tonnage tax group election
id	[F5A/F5B]

validation rule:

error code: 9651	description: [F10] should be present if [F5A/F5B] equals 'yes'
transactional message (en)	Box F10 must be completed if Box F5A is Yes
transactional message (cy)	Mae'n rhaid cwblhau Blwch F10 os yw Blwch F5A yn lawn
error code: 9652	description: [F25A/F25B/F25C] should be present if [F5A/F5B] equals 'yes'
transactional message (en)	Box F25A, F25B of F25C must be completed if Box F5A is Yes
transactional message (cy)	Mae'n rhaid cwblhau Blwch F25A, F25B neu F25C os yw Blwch F5A yn lawn

element: **Name**

XML

Name 0..1
CTexcludedCharsStringType

base	CTexcludedCharsStringType
path	[CTF]/TonnageTax/Information/TonnageGroup/Name
cardinality	0..1
description	Name of tonnage tax group of which the company was a member at the AP end
example	Minnie Tonnage Group
minLength	2
maxLength	56
id	[F10]

validation rule:

error code: 9653	description: [F10] should not be present if [F5A/F5B] equals 'no'
transactional message (en)	Box F10 must not be completed if Box F5B is No
transactional message (cy)	Ni ddylid cwblhau Blwch F10 os yw Blwch F5B yn Na

element: **TrainingCertificate**

XML

TrainingCertificate 1..1
YesNoType

base	YesNoType
path	[CTF]/TonnageTax/Information/TrainingCertificate
cardinality	1..1
description	The company or group was covered by a training certificate
id	[F15A/F15B]

CompanyMetCharteredInLimit 1..1
CTYesNoNAType

base	CTYesNoNAType
path	[CTF]/TonnageTax/Information/CompanyMetCharteredInLimit
cardinality	1..1
description	The company met the prescribed limit on chartered-in tonnage
example	na
id	[F20A/F20B/F20C]

validation rule:

error code: 9656	description: [F20A/F20B/F20C] should equal 'na' if [F5A/F5B] equals 'yes'
transactional message (en)	If Box F5A is Yes then Box F20C must be Not applicable
transactional message (cy)	Os yw Blwch F5A yn lawn yna mae'n rhaid i Flwch F20C fod yn Ddim yn gymwys

GroupMetCharteredInLimit 0..1
CTYesNoNAType

base	CTYesNoNAType
path	[CTF]/TonnageTax/Information/GroupMetCharteredInLimit
cardinality	0..1
description	The group met the prescribed limit on chartered-in tonnage
example	yes
id	[F25A/F25B/F25C]

validation rule:

error code: 9659	description: [F25A/F25B/F25C] should not be present if [F5A/F5B] equals 'no'
transactional message (en)	Boxes F25A, F25B or F25C must not be completed if Box F5B is No
transactional message (cy)	Ni ddylid cwblhau Blychau F25A, F25B neu F25C os yw Blwch F5A yn Na

NotRegistered 1..1
CTYesNoNAType

base	CTYesNoNAType
path	[CTF]/TonnageTax/Information/NotRegistered
cardinality	1..1
description	The company or group operated ships that were NOT registered in the UK for the first time
id	[F30A/F30B/F30C]

validation rule:

error code: 9464	description: If [30] onOrAfter '2022-04-01' then [F30A/F30B/F30C] may not be 'yes' or 'no'
transactional message (en)	If the return period start date in Box 30 is on or after 01/04/2022 then Boxes F30A and F30B must not be completed

Flagging 0..1
YesNoType

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

path	[CTF]/TonnageTax/Information/Flagging
cardinality	0..1
description	The company or group satisfied the flagging condition
id	[F35A/F35B]

validation rule:

error code: 9665	description: [F35A/F35B] should not be present if [F30A/F30B/F30C] does not equal 'yes'
transactional message (en)	Boxes F35A or F35B must not be completed unless F30A is Yes.
transactional message (cy)	Ni ddylid cwblhau Blwch F35A neu F35B os yw Blwch F30A yn lawn

element: **OffshoreActivities**

XML

OffshoreActivities 1..1
YesNoType

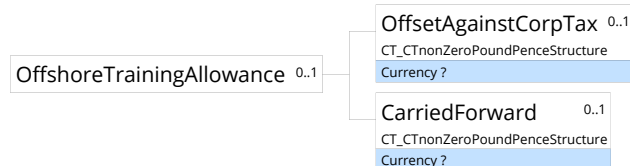
base	YesNoType
path	[CTF]/TonnageTax/Information/OffshoreActivities
cardinality	1..1
description	The company is subject to the special rules for offshore activities
id	[F40A/F40B]

validation rule:

error code: 9660	description: [OFFSHORETRAININGALLOWANCE] should be present if [F40A/F40B] equals 'yes'
transactional message (en)	Part 2 Offshore training allowance must be completed if Box F40A is Yes
transactional message (cy)	Mae'n rhaid cwblhau Rhan 2 Lwfans hyfforddi alltraeth os yw Blwch F40A yn lawn

element: **OffshoreTrainingAllowance**

XML



path	[CTF]/TonnageTax/OffshoreTrainingAllowance
cardinality	0..1
description	Offshore training allowance
id	[OFFSHORETRAININGALLOWANCE]

validation rule:

error code: 9666	description: [OFFSHORETRAININGALLOWANCE] should not be present if [F40A/F40B] equals 'no'
transactional message (en)	Part 2 Offshore training allowance must not be present if Box F40B is No
transactional message (cy)	Mae'n rhaid cwblhau Rhan 2 Lwfans hyfforddi alltraeth os yw Blwch F40B yn Na

element: **OffsetAgainstCorpTax**

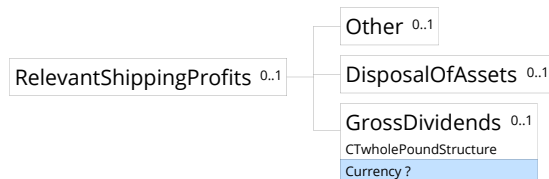
XML

OffsetAgainstCorpTax 0..1
CT_CTnonZeroPoundPenceStructure
Currency ?

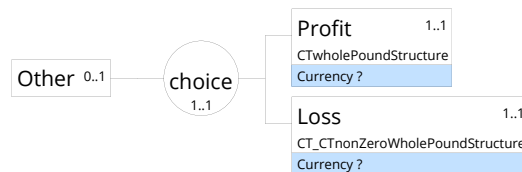
base	CT_CTnonZeroPoundPenceStructure
path	[CTF]/TonnageTax/OffshoreTrainingAllowance/OffsetAgainstCorpTax
cardinality	0..1
description	The amount of training allowance to be offset against the Corporation Tax liability
id	[F45]



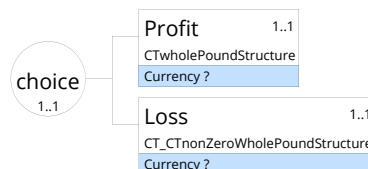
base	CT_CTnonZeroPoundPenceStructure
path	[CTF]/TonnageTax/OffshoreTrainingAllowance/CarriedForward
cardinality	0..1
description	The amount of training allowance to be carried forward
id	[F50]



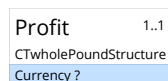
path	[CTF]/TonnageTax/RelevantShippingProfits
cardinality	0..1
description	Relevant shipping profits
id	[RELEVANTSHIPPINGPROFITS]



path	[CTF]/TonnageTax/RelevantShippingProfits/Other
cardinality	0..1
description	The profit or loss as shown in the companys accounts, other than non-tonnage tax profit or loss included elsewhere on the form CT600, and amounts included below
id	[F11]



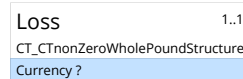
path	[CTF]/TonnageTax/RelevantShippingProfits/Other
cardinality	1..1



base	CTwholePoundStructure
path	[CTF]/TonnageTax/RelevantShippingProfits/Other/Profit
cardinality	1..1
description	Profit
id	[F55A]

element: **Loss**

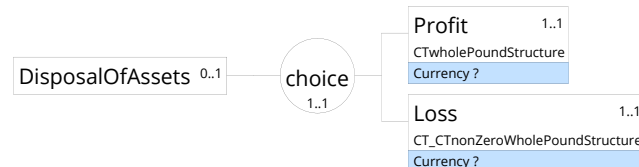
XML



base	CT_CTnonZeroWholePoundStructure
path	[CTF]/TonnageTax/RelevantShippingProfits/Other/Loss
cardinality	1..1
description	Loss
id	[F55B]

element: **DisposalOfAssets**

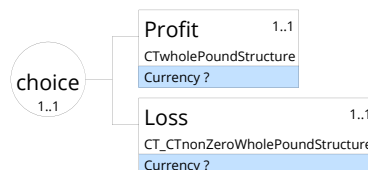
XML



path	[CTF]/TonnageTax/RelevantShippingProfits/DisposalOfAssets
cardinality	0..1
description	The profit or loss in the company's accounts in respect of the disposal of Tonnage Tax assets, which would otherwise be computed under chargeable gains rules
id	[F12]

choice:

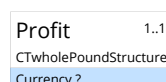
XML



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

element: **Profit**

XML



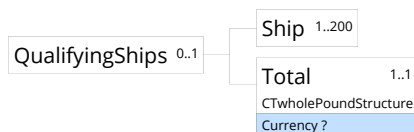
base	CTwholePoundStructure
path	[CTF]/TonnageTax/RelevantShippingProfits/DisposalOfAssets/Profit
cardinality	1..1
description	Profit
id	[F60A]

Loss	1..1
CT_CTnonZeroWholePoundStructure	
Currency ?	

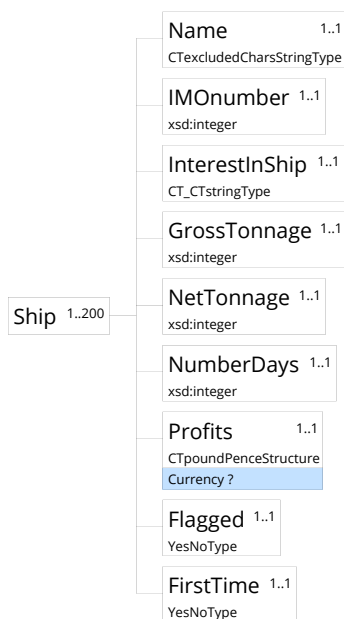
base	CT_CTnonZeroWholePoundStructure
path	[CTF]/TonnageTax/RelevantShippingProfits/DisposalOfAssets/Loss
cardinality	1..1
description	Loss
id	[F60B]

GrossDividends	0..1
CTwholePoundStructure	
Currency ?	

base	CTwholePoundStructure
path	[CTF]/TonnageTax/RelevantShippingProfits/GrossDividends
cardinality	0..1
description	Dividends and other distributions qualifying as relevant shipping income
id	[F65]



path	[CTF]/TonnageTax/QualifyingShips
cardinality	0..1
description	Qualifying ships
id	[QUALIFYINGSHIPS]



path	[CTF]/TonnageTax/QualifyingShips/Ship
cardinality	1..200
description	Ship
id	[SHIP]

element: **Name**

XML

Name 1..1
CTexcludedCharsStringType

base	CTexcludedCharsStringType
path	[CTF]/TonnageTax/QualifyingShips/Ship/Name
cardinality	1..1
description	Name
example	Rainbow Warrior
minLength	2
maxLength	56
id	[F70A]

element: **IMONumber**

XML

IMONumber 1..1
xsd:integer

base	xsd:integer
path	[CTF]/TonnageTax/QualifyingShips/Ship/IMONumber
cardinality	1..1
description	International Maritime Organisation number
example	5674321
pattern	[1-9][0-9]{6,7}
minInclusive	1000000
maxInclusive	99999999
id	[F70B]

element: **InterestInShip**

XML

InterestInShip 1..1
CT_CTstringType

base	CT_CTstringType
path	[CTF]/TonnageTax/QualifyingShips/Ship/InterestInShip
cardinality	1..1
description	Interest in ship
example	F
id	[F70C]

enumerated values:

O	Owned or bareboat chartered in (but not finance leased)
F	Finance leased
T	Chartered in otherwise than on bareboat terms, for example time charter or voyage charter
G	chartered from another member of the same tonnage tax group

GrossTonnage 1..1
xsd:integer

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

NetTonnage 1..1
xsd:integer

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

NumberDays 1..1
xsd:integer

base	xsd:integer
path	[CTF]/TonnageTax/QualifyingShips/Ship/NumberDays
cardinality	1..1
description	Number of days operated
example	324
minInclusive	1
maxInclusive	366
id	[F70F]

Profits 1..1
CTpoundPenceStructure
Currency ?

base	CTpoundPenceStructure
path	[CTF]/TonnageTax/QualifyingShips/Ship/Profits
cardinality	1..1
description	Tonnage tax profits
id	[F70G]

Flagged 1..1
YesNoType

base	YesNoType
path	[CTF]/TonnageTax/QualifyingShips/Ship/Flagged
cardinality	1..1
description	Flagged in register of UK
id	[F70H]

FirstTime 1..1
YesNoType

base	YesNoType
path	[CTF]/TonnageTax/QualifyingShips/Ship/FirstTime
cardinality	1..1
description	Operated for first time in AP
id	[F70I]

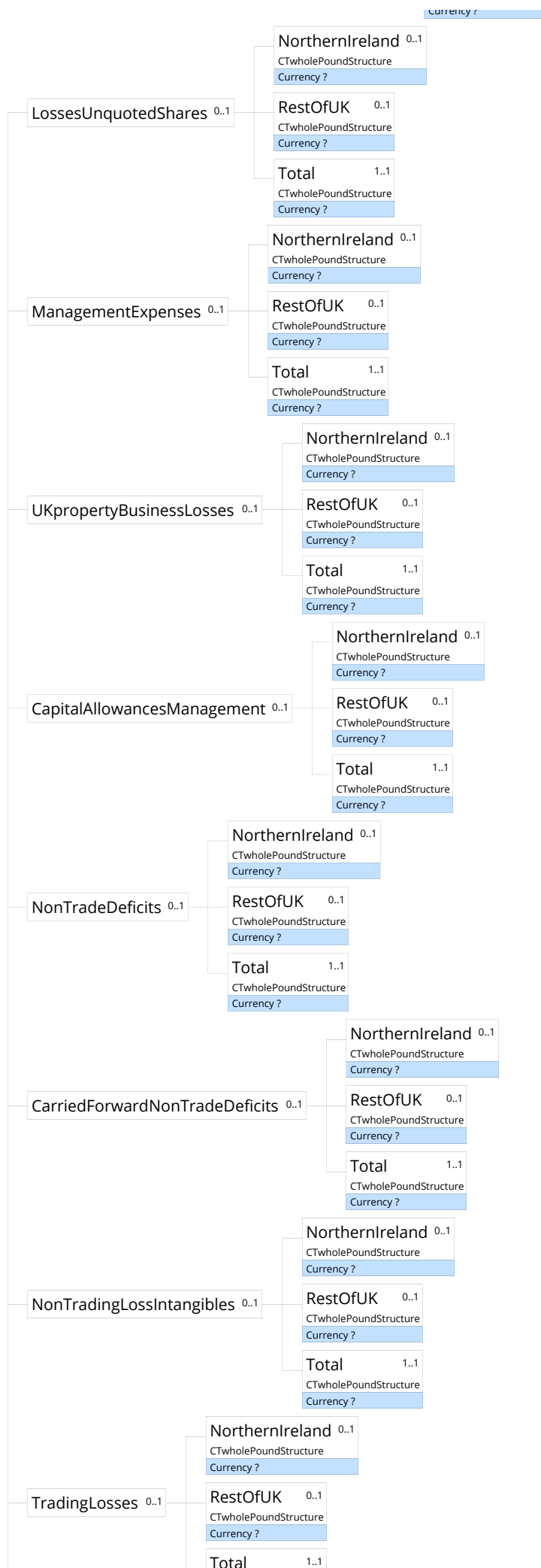
Total 1..1
CTwholePoundStructure
Currency ?

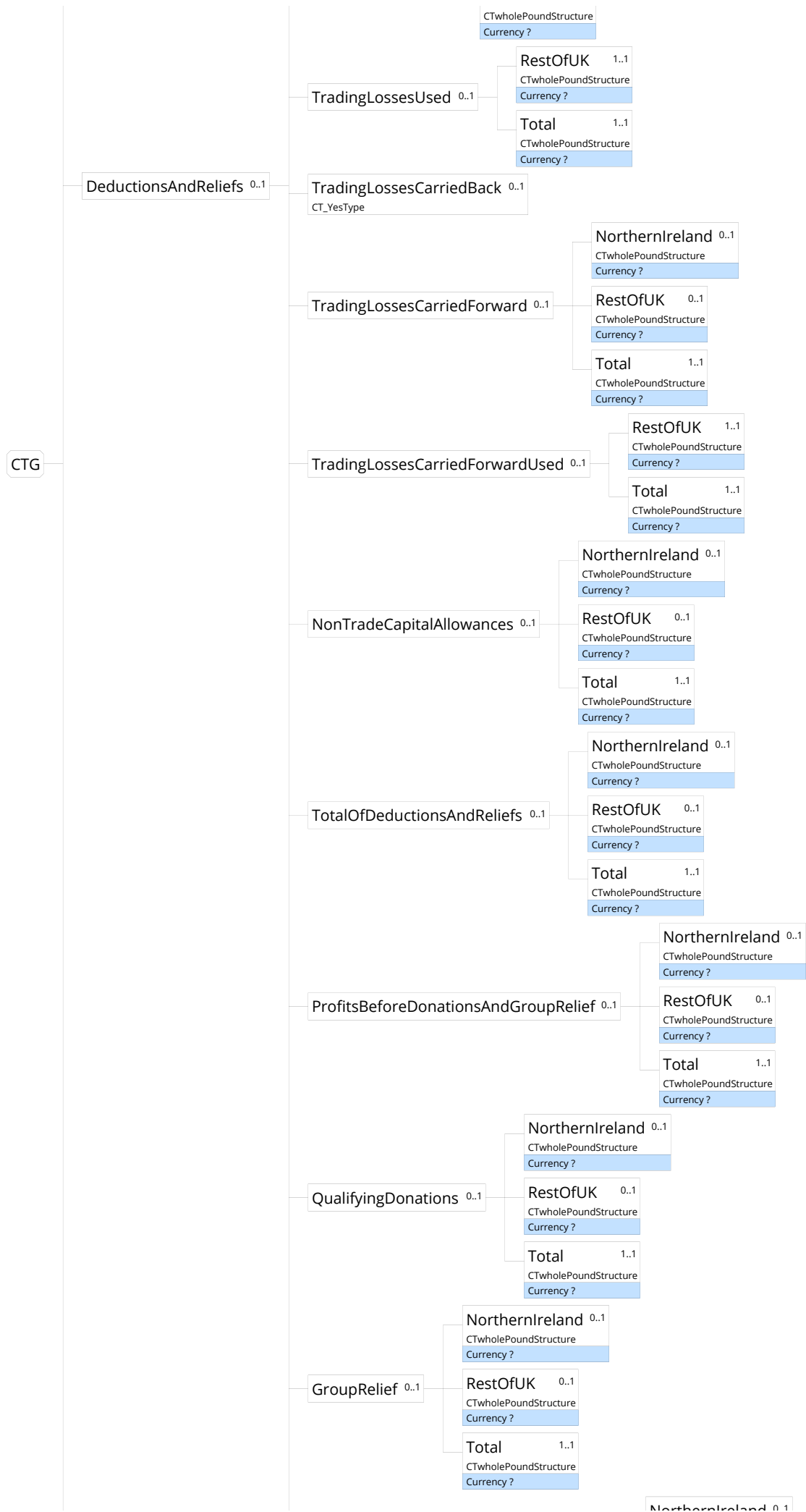
base	CTwholePoundStructure
path	[CTF]/TonnageTax/QualifyingShips/Total
cardinality	1..1
description	Total tonnage tax profits
id	[F70]

validation rule:

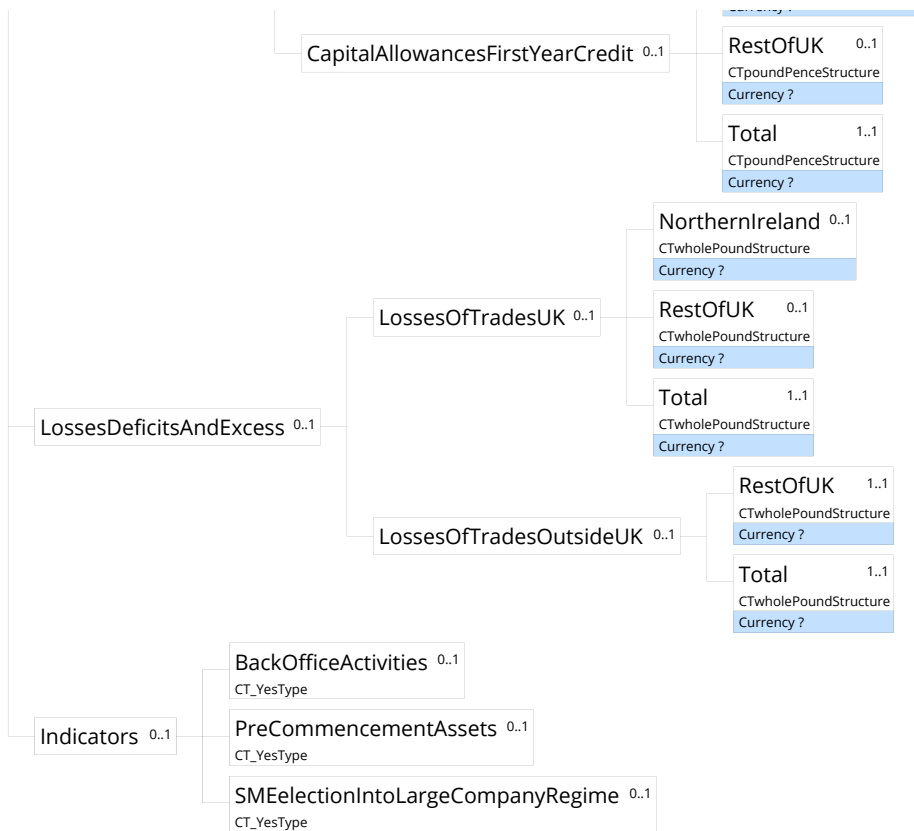
error code: 9663	description: [F70] should equal (the sum of all iterations of [F70G]) rounded down to the nearest whole pound
transactional message (en)	Box F70 must equal the sum of 'Tonnage Tax profits' in boxes 70G rounded down to the nearest whole pound.
transactional message (cy)	Mae'n rhaid i Flwch F70 fod yn hafal i swm 'Elw Treth tunelledd' ym mlychau 70G wedi ei dalgrynnu lawr i'r bunt agosaf





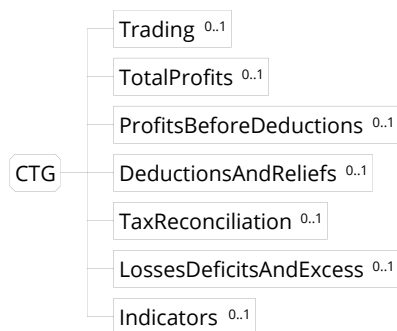






type: **CTG**

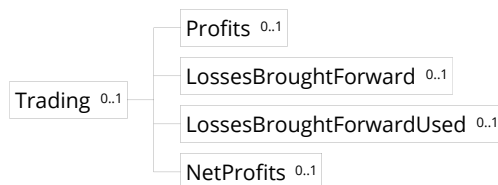
XML



path	[CTG]
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element: **Trading**

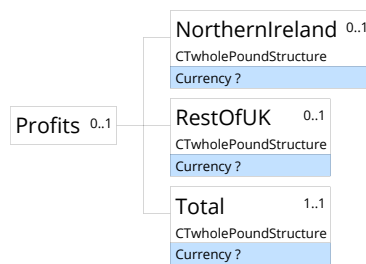
XML



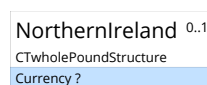
path	[CTG]/Trading
cardinality	0..1
description	Tax calculation
id	[TRADINGG]

validation rule:

error code: 9184	description: [G20C] should be present if [G5C] is positive.
transactional message (en)	Box G20 must be completed if Box G5 is completed



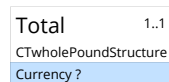
path	[CTG]/Trading/Profits
cardinality	0..1
description	Trading profits
id	[G5]



base	CTwholePoundStructure
path	[CTG]/Trading/Profits/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G5A]



base	CTwholePoundStructure
path	[CTG]/Trading/Profits/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G5B]



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

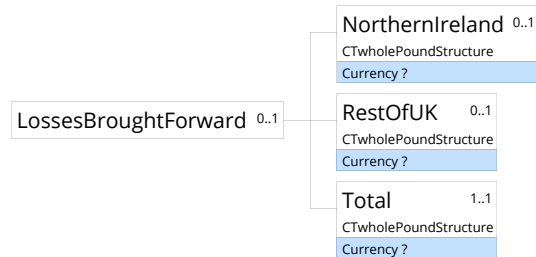
validation rule:

error code: 9187	description: If [G5C] is present then [155] should be present
transactional message (en)	Box G5C can only be completed if Box 155 is completed
error code: 9189	description: If [G5C] is present, at least one of [G5A] or [G5B] should be present

transactional message (en)	Box G5C can only be completed if Box G5A or Box G5B are completed
error code: 9191	description: [G5C] should equal [G5A] plus [G5B].
transactional message (en)	Box G5C must equal the sum of Boxes G5A and G5B
error code: 9192	description: [G5C] should equal [155].
transactional message (en)	Box G5C must equal Box 155

element: **LossesBroughtForward**

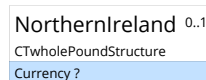
XML



path	[CTG]/Trading/LossesBroughtForward
cardinality	0..1
description	Trading losses brought forward - value set against trading profits
id	[G10]

element: **NorthernIreland**

XML



base	CTwholePoundStructure
path	[CTG]/Trading/LossesBroughtForward/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G10A]

element: **RestOfUK**

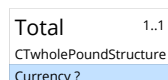
XML



base	CTwholePoundStructure
path	[CTG]/Trading/LossesBroughtForward/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G10B]

element: **Total**

XML



base	CTwholePoundStructure
path	[CTG]/Trading/LossesBroughtForward/Total
cardinality	1..1

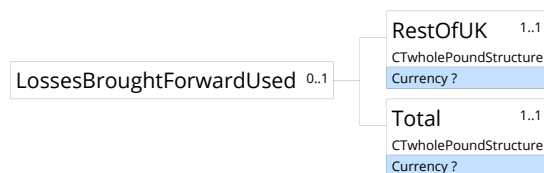
description	Total
id	[G10C]

validation rule:

error code: 9194	description: If [G10C] is present, [160] should be present.
transactional message (en)	Box G10C can only be completed if Box 160 is completed
error code: 9196	description: If [G10C] is present then [G10A] or [G10B] should be present.
transactional message (en)	Box G10C can only be completed if Box G10A or Box G10B are completed
error code: 9205	description: [G10C] should equal [G10A] plus [G10B].
transactional message (en)	Box G10C must equal the sum of Boxes G10A and G10B
error code: 9215	description: [G10C] should equal [160]
transactional message (en)	Box G10C must equal Box 160
error code: 9217	description: [G10C] should not exceed [G5C].
transactional message (en)	Box G10C must not exceed Box G5C

element: **LossesBroughtForwardUsed**

XML



path	[CTG]/Trading/LossesBroughtForwardUsed
cardinality	0..1
description	Trading losses brought forward - amount used against profits
id	[G15]

element: **RestOfUK**

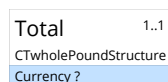
XML



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

element: **Total**

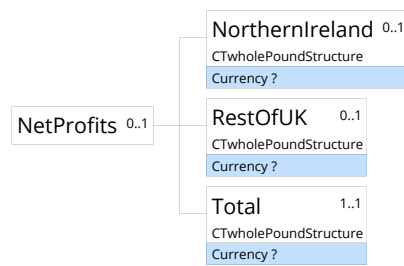
XML



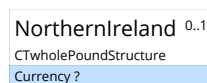
base	CTwholePoundStructure
path	[CTG]/Trading/LossesBroughtForwardUsed/Total
cardinality	1..1
description	Total
id	[G15C]

validation rule:

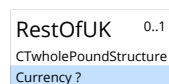
error code: 9219	description: [G15C] is valid only if this equals [G15B]
transactional message (en)	Box G15C must equal Box G15B



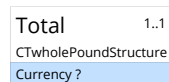
path	[CTG]/Trading/NetProfits
cardinality	0..1
description	Net trading profits
id	[G20]



base	CTwholePoundStructure
path	[CTG]/Trading/NetProfits/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G20A]



base	CTwholePoundStructure
path	[CTG]/Trading/NetProfits/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G20B]



base	CTwholePoundStructure
path	[CTG]/Trading/NetProfits/Total
cardinality	1..1
description	Total
id	[G20C]

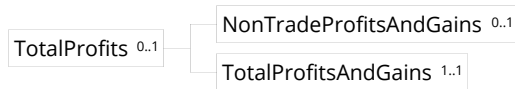
validation rule:

error code: 9243	description: If [G20C] is present, [165] should be present
transactional message (en)	Box G20C can only be completed if Box 165 is completed
error code: 9253	description: If [G20C] is present then [G20A] or [G20B] should be present

transactional message (en)	Box G20C can only be completed if Box G20A or Box G20B are completed
error code: 9255	description: [G20C] should equal [G5C] minus [G10C]
transactional message (en)	Box G20C must equal Box G5C minus Box G10C
error code: 9256	description: [G20C] should equal [165]
transactional message (en)	Box G20C must equal Box 165

element: **TotalProfits**

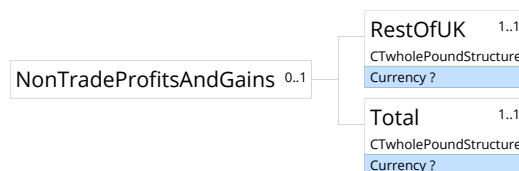
XML



path	[CTG]/TotalProfits
cardinality	0..1
id	[TOTALPROFITSG]

element: **NonTradeProfitsAndGains**

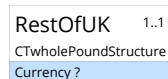
XML



path	[CTG]/TotalProfits/NonTradeProfitsAndGains
cardinality	0..1
description	Non-trade profits and gains
id	[G25]

element: **RestOfUK**

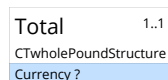
XML



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

element: **Total**

XML



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

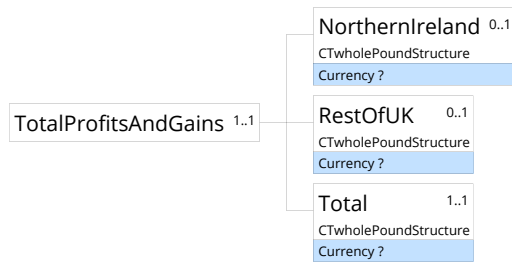
validation rule:

error code: 9259	description: [G25C] should equal [G25B]
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transactional message (en)	Box G25C must equal Box G25B
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element: **TotalProfitsAndGains**

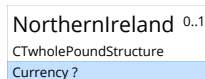
XML



path	[CTG]/TotalProfits/TotalProfitsAndGains
cardinality	1..1
description	Total profits and gains
id	[G30]

element: **NorthernIreland**

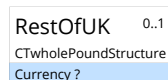
XML



base	CTwholePoundStructure
path	[CTG]/TotalProfits/TotalProfitsAndGains/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G30A]

element: **RestOfUK**

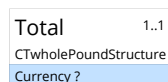
XML



base	CTwholePoundStructure
path	[CTG]/TotalProfits/TotalProfitsAndGains/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G30B]

element: **Total**

XML



base	CTwholePoundStructure
path	[CTG]/TotalProfits/TotalProfitsAndGains/Total
cardinality	1..1
description	Total
id	[G30C]

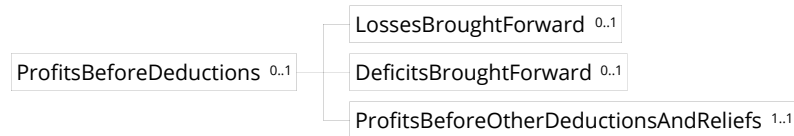
validation rule:

error code: 9262	description: If [G30C] is present, [G30A] or [G30B] should be present
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transactional message (en)	Box G30C can only be completed if Box G30A or Box G30B are completed
error code: 9265	description: [G30C] should equal [G30A] plus [G30B].
transactional message (en)	Box G30C must equal the sum of Boxes G30A and G30B
error code: 9266	description: [G45C] should be present if [G30C] exceeds 0
transactional message (en)	Box G45C must be completed if Box G30C is greater than zero

element: ProfitsBeforeDeductions

XML



path	[CTG]/ProfitsBeforeDeductions
cardinality	0..1
description	Profits before deductions and reliefs
id	[PROFITSBEFOREDEDUCTIONS]

element: LossesBroughtForward

XML



path	[CTG]/ProfitsBeforeDeductions/LossesBroughtForward
cardinality	0..1
description	Losses brought forward against certain investment income
id	[G35]

element: RestOfUK

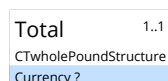
XML



base	CTwholePoundStructure
path	[CTG]/ProfitsBeforeDeductions/LossesBroughtForward/RestOfUK
cardinality	1..1
description	Rest of UK
id	[G35B]

element: Total

XML



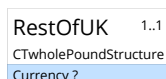
base	CTwholePoundStructure
path	[CTG]/ProfitsBeforeDeductions/LossesBroughtForward/Total
cardinality	1..1
description	Total
id	[G35C]

validation rule:

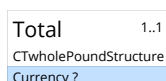
error code: 9292	description: If [G35C] is present, [225] should be present
transactional message (en)	Box G35C can only be completed if Box 225 is completed
error code: 9293	description: [G35C] should equal [G35B]
transactional message (en)	Box G35C must equal Box G35B
error code: 9090	description: [G35C] should equal [225]
transactional message (en)	Box G35C must equal Box 225

element: DeficitsBroughtForward
XML


path	[CTG]/ProfitsBeforeDeductions/DeficitsBroughtForward
cardinality	0..1
description	Non-trade deficits on loan relationships (including interest) and derivative contracts (financial instruments) brought forward set against non-trading profits
id	[G40]

element: RestOfUK
XML


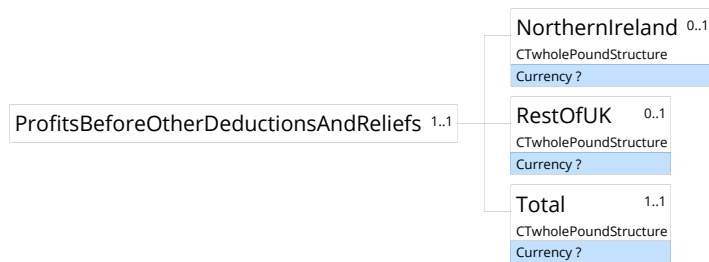
base	CTwholePoundStructure
path	[CTG]/ProfitsBeforeDeductions/DeficitsBroughtForward/RestOfUK
cardinality	1..1
description	Rest of UK
id	[G40B]

element: Total
XML


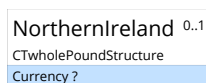
base	CTwholePoundStructure
path	[CTG]/ProfitsBeforeDeductions/DeficitsBroughtForward/Total
cardinality	1..1
description	Total
id	[G40C]

validation rule:

error code: 9091	description: If [G40C] is present, [230] should be present
transactional message (en)	Box G40C can only be completed if Box 230 is completed
error code: 9092	description: [G40C] should equal [G40B]
transactional message (en)	Box G40C must equal Box G40B
error code: 9093	description: [G40C] should equal [230]
transactional message (en)	Box G40C must equal Box 230



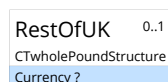
path	[CTG]/ProfitsBeforeDeductions/ProfitsBeforeOtherDeductionsAndReliefs
cardinality	1..1
description	Profits before other deductions and reliefs
id	[G45]



base	CTwholePoundStructure
path	[CTG]/ProfitsBeforeDeductions/ProfitsBeforeOtherDeductionsAndReliefs/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G45A]

validation rule:

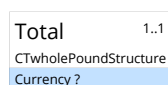
error code: 9095	description: [G45A] should equal [G30A]
transactional message (en)	Box G45A must equal Box G30A



base	CTwholePoundStructure
path	[CTG]/ProfitsBeforeDeductions/ProfitsBeforeOtherDeductionsAndReliefs/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G45B]

validation rule:

error code: 9096	description: [G45B] must equal [G30B] minus ([G35B] plus [G40B])
transactional message (en)	Box G45B must equal Box G30B minus the sum of Boxes G35B and G40B



base	CTwholePoundStructure
path	[CTG]/ProfitsBeforeDeductions/ProfitsBeforeOtherDeductionsAndReliefs/Total
cardinality	1..1

description	Total
id	[G45C]

validation rule:

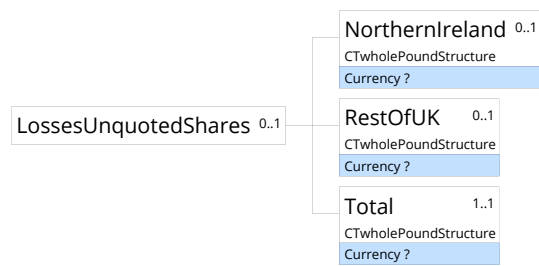
error code: 9097	description: If [G45C] is present, [235] should be present
transactional message (en)	Box G45C can only be completed if Box 235 is completed
error code: 9098	description: If [G45C] is present, [G45A] or [G45B] should be present
transactional message (en)	Box G45C can only be completed if Box G45A or Box G45B are completed
error code: 9280	description: [G45C] must equal [G30C] minus ([G35C] plus [G40C])
transactional message (en)	Box G45C must equal Box G30C minus the sum of Boxes G35C and G40C
error code: 9294	description: [G45C] should equal [235]
transactional message (en)	Box G45C must equal Box 235
error code: 9295	description: [G105C] should be present if [G45C] exceeds 0
transactional message (en)	Box G105C must be completed if Box G45C is greater than zero

element: DeductionsAndReliefs
XML

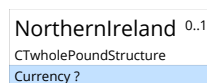

path	[CTG]/DeductionsAndReliefs
cardinality	0..1
id	[DEDUCTIONSANDRELIEFSG]

validation rule:

error code: 9297	description: [G100C] should be present if (the sum of [G50C], [G55C], [G60C], [G65C], [G70C], [G73C], [G75C], [G80C], [G92C], and [G95C]) exceeds 0
transactional message (en)	Box G100C must be completed if the sum of Boxes G50C, G55C, G60C, G65C, G70C, G73C, G75C, G80C, G92C, and G95C is greater than zero
error code: 9298	description: [G120C] should be present if [G105C] exceeds 0
transactional message (en)	Box G120C must be completed if Box G105C is greater than zero



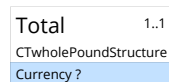
path	[CTG]/DeductionsAndReliefs/LossesUnquotedShares
cardinality	0..1
description	Losses on unquoted shares
id	[G50]



base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/LossesUnquotedShares/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G50A]



base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/LossesUnquotedShares/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G50B]



base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/LossesUnquotedShares/Total
cardinality	1..1
description	Total
id	[G50C]

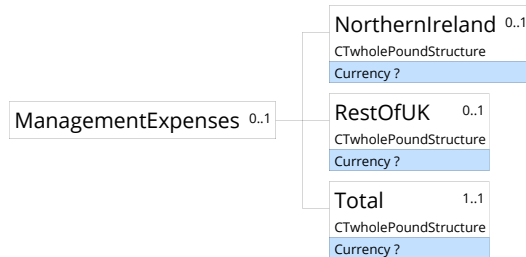
validation rule:

error code: 9299	description: If [G50C] is present, [240] should be present
transactional message (en)	Box G50C can only be completed if Box 240 is completed
error code: 9311	description: If [G50C] is present, [G50A] or [G50B] should be present

transactional message (en)	Box G50C can only be completed if Box G50A or Box G50B are completed
error code: 9317	description: [G50C] should equal [G50A] plus [G50B]
transactional message (en)	Box G50C must equal the sum of Boxes G50A and G50B
error code: 9402	description: [G50C] should equal [240].
transactional message (en)	Box G50C must equal Box 240

element: **ManagementExpenses**

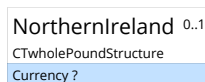
XML



path	[CTG]/DeductionsAndReliefs/ManagementExpenses
cardinality	0..1
description	Management expenses
id	[G55]

element: **NorthernIreland**

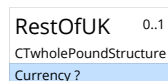
XML



base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/ManagementExpenses/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G55A]

element: **RestOfUK**

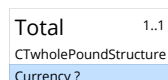
XML



base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/ManagementExpenses/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G55B]

element: **Total**

XML



base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/ManagementExpenses/Total
cardinality	1..1

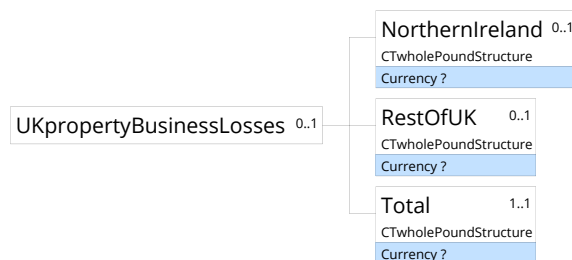
description	Total
id	[G55C]

validation rule:

error code: 9410	description: If [G55C] is present, [245] should be present
transactional message (en)	Box G55C can only be completed if Box 245 is completed
error code: 9441	description: If [G55C] is present, [G55A] or [G55B] should be present
transactional message (en)	Box G55C can only be completed if Box G55A or Box G55B are completed
error code: 9442	description: [G55C] should equal [G55A] plus [G55B]
transactional message (en)	Box G55C must equal the sum of Boxes G55A and G55B
error code: 9443	description: [G55C] should equal [245].
transactional message (en)	Box G55C must equal Box 245

element: **UKpropertyBusinessLosses**

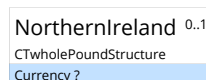
XML



path	[CTG]/DeductionsAndReliefs/UKpropertyBusinessLosses
cardinality	0..1
description	UK property business losses for this or previous accounting period
id	[G60]

element: **NorthernIreland**

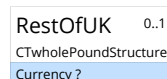
XML



base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/UKpropertyBusinessLosses/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G60A]

element: **RestOfUK**

XML



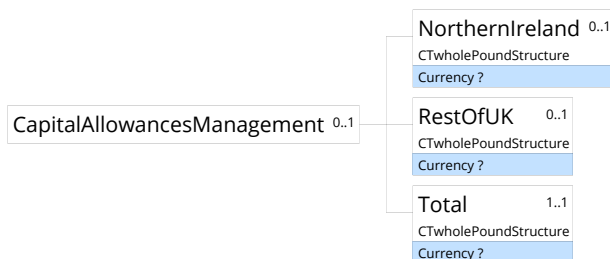
base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/UKpropertyBusinessLosses/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G60B]

Total	1..1
CTwholePoundStructure	
Currency ?	

base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/UKpropertyBusinessLosses/Total
cardinality	1..1
description	Total
id	[G60C]

validation rule:

error code: 9444	description: If [G60C] is present, [250] should be present
transactional message (en)	Box G60C can only be completed if Box 250 is completed
error code: 9445	description: If [G60C] is present, [G60A] or [G60B] should be present
transactional message (en)	Box G60C can only be completed if Box G60A or Box G60B are completed
error code: 9446	description: [G60C] should equal [G60A] plus [G60B]
transactional message (en)	Box G60C must equal the sum of Boxes G60A and G60B
error code: 9447	description: [G60C] should equal [250].
transactional message (en)	Box G60C must equal Box 250



path	[CTG]/DeductionsAndReliefs/CapitalAllowancesManagement
cardinality	0..1
description	Capital allowances for the purposes of management of the business
id	[G65]

NorthernIreland	0..1
CTwholePoundStructure	
Currency ?	

base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/CapitalAllowancesManagement/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G65A]

RestOfUK	0..1
CTwholePoundStructure	
Currency ?	

base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/CapitalAllowancesManagement/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G65B]

element: **Total**

XML

Total	1..1
CTwholePoundStructure	
Currency ?	

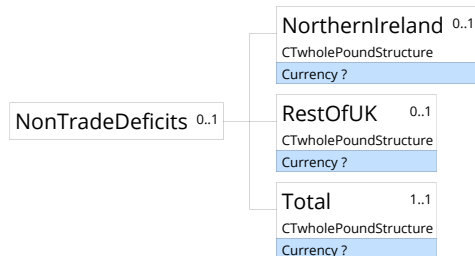
base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/CapitalAllowancesManagement/Total
cardinality	1..1
description	Total
id	[G65C]

validation rule:

error code: 9448	description: If [G65C] is present, [255] should be present
transactional message (en)	Box G65C can only be completed if Box 255 is completed
error code: 9449	description: If [G65C] is present, [G65A] or [G65B] should be present
transactional message (en)	Box G65C can only be completed if Box G65A or Box G65B are completed
error code: 9530	description: [G65C] should equal [G65A] plus [G65B].
transactional message (en)	Box G65C must equal the sum of Boxes G65A and G65B
error code: 9531	description: [G65C] should equal [255].
transactional message (en)	Box G65C must equal Box 255

element: **NonTradeDeficits**

XML



path	[CTG]/DeductionsAndReliefs/NonTradeDeficits
cardinality	0..1
description	Non-trade deficits for this accounting period from loan relationships and derivative contracts (financial instruments)
id	[G70]

element: **NorthernIreland**

XML

NorthernIreland	0..1
CTwholePoundStructure	
Currency ?	

base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/NonTradeDeficits/NorthernIreland
cardinality	0..1
description	Northern Ireland

id	[G70A]
----	--------

element: **RestOfUK**

XML

RestOfUK	0..1
CTwholePoundStructure	
Currency ?	

base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/NonTradeDeficits/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G70B]

element: **Total**

XML

Total	1..1
CTwholePoundStructure	
Currency ?	

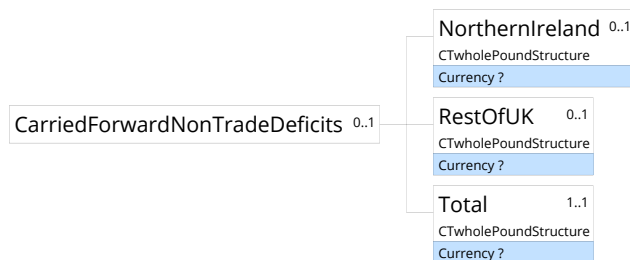
base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/NonTradeDeficits/Total
cardinality	1..1
description	Total
id	[G70C]

validation rule:

error code: 9532	description: If [G70C] is present, [260] should be present
transactional message (en)	Box G70C can only be completed if Box 260 is completed
error code: 9533	description: If [G70C] is present, [G70A] or [G70B] should be present
transactional message (en)	Box G70C can only be completed if Box G70A or Box G70B are completed
error code: 9534	description: [G70C] should equal [G70A] plus [G70B].
transactional message (en)	Box G70C must equal the sum of Boxes G70A and G70B
error code: 9535	description: [G70C] should equal [260].
transactional message (en)	Box G70C must equal Box 260

element: **CarriedForwardNonTradeDeficits**

XML



path	[CTG]/DeductionsAndReliefs/CarriedForwardNonTradeDeficits
cardinality	0..1
description	Carried forward non-trade deficits from loan relationships and derivative contracts (financial instruments)
id	[G73]

NorthernIreland	0..1
CTwholePoundStructure	
Currency ?	

base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/CarriedForwardNonTradeDeficits/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G73A]

RestOfUK	0..1
CTwholePoundStructure	
Currency ?	

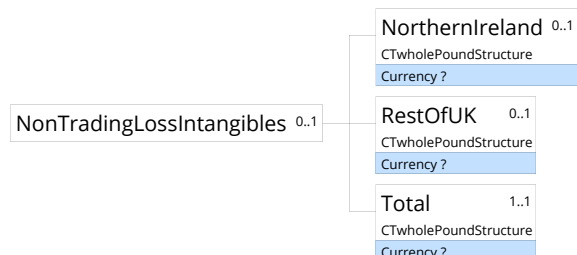
base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/CarriedForwardNonTradeDeficits/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G73B]

Total	1..1
CTwholePoundStructure	
Currency ?	

base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/CarriedForwardNonTradeDeficits/Total
cardinality	1..1
description	Total
id	[G73C]

validation rule:

error code: 9536	description: If [G73C] is present, [263] should be present
transactional message (en)	Box G73C can only be completed if Box 263 is completed
error code: 9537	description: If [G73C] is present, [G73A] or [G73B] should be present
transactional message (en)	Box G73C can only be completed if Box G73A or Box G73B are completed
error code: 9538	description: [G73C] should equal [G73A] plus [G73B].
transactional message (en)	Box G73C must equal the sum of Boxes G73A and G73B
error code: 9539	description: [G73C] should equal [263].
transactional message (en)	Box G73C must equal Box 263



path	[CTG]/DeductionsAndReliefs/NonTradingLossIntangibles
cardinality	0..1
description	Non-trading losses on intangible fixed assets
id	[G75]

element: **NorthernIreland**

XML

NorthernIreland	0..1
CTwholePoundStructure	
Currency ?	

base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/NonTradingLossIntangibles/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G75A]

element: **RestOfUK**

XML

RestOfUK	0..1
CTwholePoundStructure	
Currency ?	

base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/NonTradingLossIntangibles/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G75B]

element: **Total**

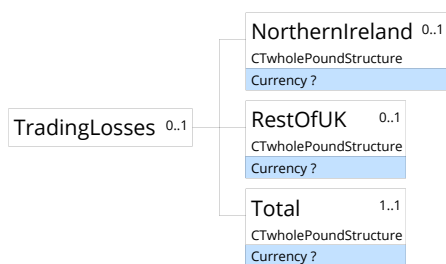
XML

Total	1..1
CTwholePoundStructure	
Currency ?	

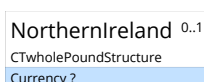
base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/NonTradingLossIntangibles/Total
cardinality	1..1
description	Total
id	[G75C]

validation rule:

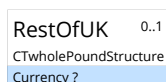
error code: 9540	description: If [G75C] is present, [265] should be present
transactional message (en)	Box G75C can only be completed if Box 265 is completed
error code: 9541	description: If [G75C] is present, [G75A] or [G75B] should be present
transactional message (en)	Box G75C can only be completed if Box G75A or Box G75B are completed
error code: 9542	description: [G75C] should equal [G75A] plus [G75B].
transactional message (en)	Box G75C must equal the sum of Boxes G75A and G75B
error code: 9570	description: [G75C] should equal [265].
transactional message (en)	Box G75C must equal Box 265



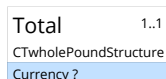
path	[CTG]/DeductionsAndReliefs/TradingLosses
cardinality	0..1
description	Total trading losses of this or a later accounting period - value
id	[G80]



base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/TradingLosses/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G80A]



base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/TradingLosses/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G80B]



base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/TradingLosses/Total
cardinality	1..1
description	Total
id	[G80C]

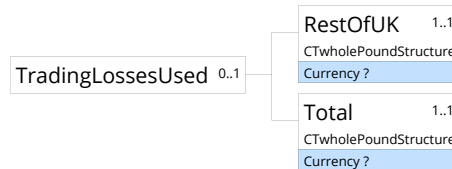
validation rule:

error code: 9571	description: If [G80C] is present, [275] should be present
transactional message (en)	Box G80C can only be completed if Box 275 is completed
error code: 9572	description: If [G80C] is present, [G80A] or [G80B] should be present

transactional message (en)	Box G80C can only be completed if Box G80A or Box G80B are completed
error code: 9573	description: [G80C] should equal [G80A] plus [G80B]
transactional message (en)	Box G80C must equal the sum of Boxes G80A and G80B
error code: 9574	description: [G80C] should equal [275].
transactional message (en)	Box G80C must equal Box 275

element: **TradingLossesUsed**

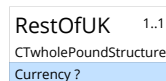
XML



path	[CTG]/DeductionsAndReliefs/TradingLossesUsed
cardinality	0..1
description	Total trading losses of this or a later accounting period - amount used
id	[G85]

element: **RestOfUK**

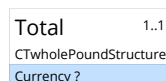
XML



base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/TradingLossesUsed/RestOfUK
cardinality	1..1
description	Rest of UK
id	[G85B]

element: **Total**

XML



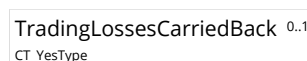
base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/TradingLossesUsed/Total
cardinality	1..1
description	Total
id	[G85C]

validation rule:

error code: 9575	description: [G85C] should equal [G85B].
transactional message (en)	Box G85C must equal Box G85B

element: **TradingLossesCarriedBack**

XML



base	CT_YesType
path	[CTG]/DeductionsAndReliefs/TradingLossesCarriedBack
cardinality	0..1

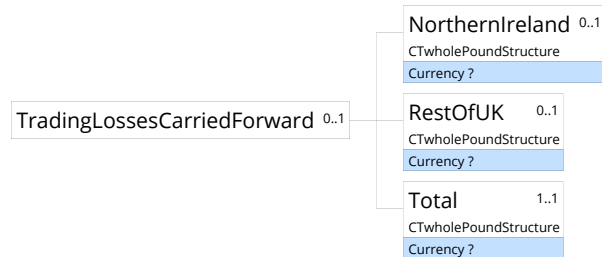
description	Are amounts carried back from later accounting periods included in box G80?
id	[G90]

validation rule:

error code: 9576	description: If [G90] is present, [280] should be present
transactional message (en)	Box G90 can only be completed if Box 280 is completed

element: **TradingLossesCarriedForward**

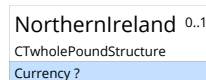
XML



path	[CTG]/DeductionsAndReliefs/TradingLossesCarriedForward
cardinality	0..1
description	Trading losses carried forward and claimed against total profits - value
id	[G92]

element: **NorthernIreland**

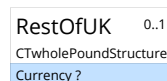
XML



base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/TradingLossesCarriedForward/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G92A]

element: **RestOfUK**

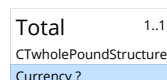
XML



base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/TradingLossesCarriedForward/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G92B]

element: **Total**

XML



base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/TradingLossesCarriedForward/Total
cardinality	1..1

description	Total
id	[G92C]

validation rule:

error code: 9577	description: If [G92C] is present, [285] should be present
transactional message (en)	Box G92C can only be completed if Box 285 is completed
error code: 9578	description: If [G92C] is present, [G92A] or [G92B] should be present
transactional message (en)	Box G92C can only be completed if Box G92A or Box G92B are completed
error code: 9579	description: [G92C] should equal [G92A] plus [G92B]
transactional message (en)	Box G92C must equal the sum of Boxes G92A and G92B
error code: 9580	description: [G92C] should equal [285].
transactional message (en)	Box G92C must equal Box 285

element: **TradingLossesCarriedForwardUsed**

XML



path	[CTG]/DeductionsAndReliefs/TradingLossesCarriedForwardUsed
cardinality	0..1
description	Trading losses carried forward and claimed against total profits - amount used
id	[G93]

element: **RestOfUK**

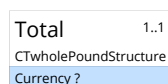
XML



base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/TradingLossesCarriedForwardUsed/RestOfUK
cardinality	1..1
description	Rest of UK
id	[G93B]

element: **Total**

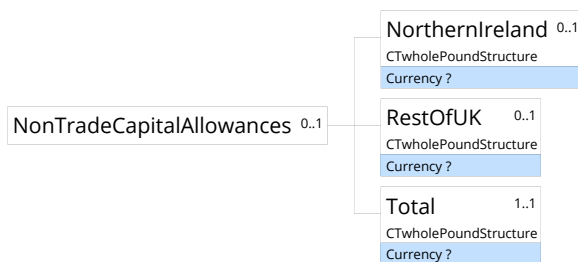
XML



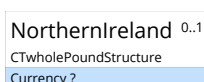
base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/TradingLossesCarriedForwardUsed/Total
cardinality	1..1
description	Total
id	[G93C]

validation rule:

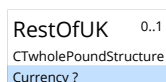
error code: 9581	description: [G93C] should equal [G93B].
transactional message (en)	Box G93C must equal Box G93B



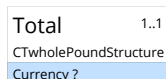
path	[CTG]/DeductionsAndReliefs/NonTradeCapitalAllowances
cardinality	0..1
description	Non-trade capital allowances
id	[G95]



base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/NonTradeCapitalAllowances/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G95A]



base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/NonTradeCapitalAllowances/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G95B]



base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/NonTradeCapitalAllowances/Total
cardinality	1..1
description	Total
id	[G95C]

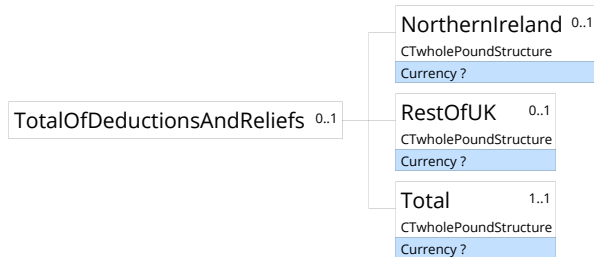
validation rule:

error code: 9582	description: If [G95C] is present, [290] should be present
transactional message (en)	Box G95C can only be completed if Box 290 is completed
error code: 9583	description: If [G95C] is present, [G95A] or [G95B] should be present

transactional message (en)	Box G95C can only be completed if Box G95A or Box G95B are completed
error code: 9584	description: [G95C] should equal [G95A] plus [G95B]
transactional message (en)	Box G95C must equal the sum of Boxes G95A and G95B
error code: 9585	description: [G95C] should equal [290].
transactional message (en)	Box G95C must equal Box 290

element: **TotalOfDeductionsAndReliefs**

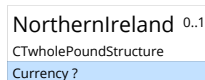
XML



path	[CTG]/DeductionsAndReliefs/TotalOfDeductionsAndReliefs
cardinality	0..1
description	Total of deductions and reliefs
id	[G100]

element: **NorthernIreland**

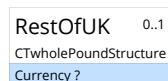
XML



base	CTWholePoundStructure
path	[CTG]/DeductionsAndReliefs/TotalOfDeductionsAndReliefs/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G100A]

element: **RestOfUK**

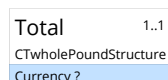
XML



base	CTWholePoundStructure
path	[CTG]/DeductionsAndReliefs/TotalOfDeductionsAndReliefs/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G100B]

element: **Total**

XML



base	CTWholePoundStructure
path	[CTG]/DeductionsAndReliefs/TotalOfDeductionsAndReliefs/Total
cardinality	1..1

description	Total
id	[G100C]

validation rule:

error code: 9586	description: If [G100C] is present, [295] should be present
transactional message (en)	Box G100C can only be completed if Box 295 is completed
error code: 9587	description: If [G100C] is present, [G100A] or [G100B] should be present
transactional message (en)	Box G100C can only be completed if Box G100A or Box G100B are completed
error code: 9588	description: [G100C] must equal the sum of [G50C], [G55C], [G60C], [G65C], [G70C], [G73C], [G75C], [G80C], [G92C] and [G95C]
transactional message (en)	Box G100C must equal the sum of Boxes G50C, G55C, G60C, G65C, G70C, G73C, G75C, G80C, G92C and G95C
error code: 9589	description: [G100C] should equal [295].
transactional message (en)	Box G100C must equal Box 295
error code: 9590	description: [G100C] should equal [G100A] plus [G100B]
transactional message (en)	Box G100C must equal the sum of Boxes G100A and G100B

element: **ProfitsBeforeDonationsAndGroupRelief**

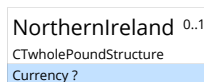
XML



path	[CTG]/DeductionsAndReliefs/ProfitsBeforeDonationsAndGroupRelief
cardinality	0..1
description	Profits before qualifying donations and group relief
id	[G105]

element: **NorthernIreland**

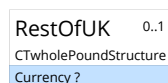
XML



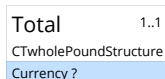
base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/ProfitsBeforeDonationsAndGroupRelief/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G105A]

element: **RestOfUK**

XML



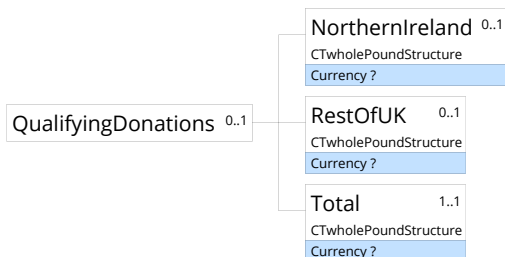
base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/ProfitsBeforeDonationsAndGroupRelief/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G105B]



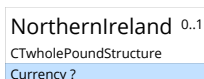
base	CTWholePoundStructure
path	[CTG]/DeductionsAndReliefs/ProfitsBeforeDonationsAndGroupRelief/Total
cardinality	1..1
description	Total
id	[G105C]

validation rule:

error code: 9591	description: If [G105C] is present, [300] should be present
transactional message (en)	Box G105C can only be completed if Box 300 is completed
error code: 9592	description: If [G105C] is present, [G105A] or [G105B] should be present
transactional message (en)	Box G105C can only be completed if Box G105A or Box G105B are completed
error code: 9593	description: [G105C] must equal [G45C] minus [G100C]
transactional message (en)	Box G105C must equal Box G45C minus Box G100C
error code: 9594	description: [G105C] should equal [300].
transactional message (en)	Box G105C must equal Box 300
error code: 9595	description: [G105C] should equal [G105A] plus [G105B]
transactional message (en)	Box G105C must equal the sum of Boxes G105A and G105B



path	[CTG]/DeductionsAndReliefs/QualifyingDonations
cardinality	0..1
description	Qualifying donations
id	[G110]



base	CTWholePoundStructure
path	[CTG]/DeductionsAndReliefs/QualifyingDonations/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G110A]

RestOfUK	0..1
CTwholePoundStructure	
Currency ?	

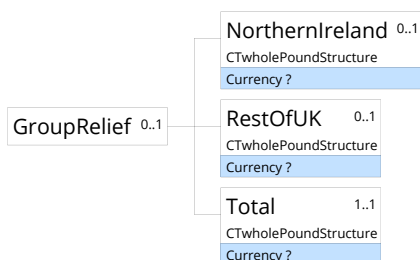
base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/QualifyingDonations/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G110B]

Total	1..1
CTwholePoundStructure	
Currency ?	

base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/QualifyingDonations/Total
cardinality	1..1
description	Total
id	[G110C]

validation rule:

error code: 9596	description: If [G110C] is present, [305] should be present
transactional message (en)	Box G110C can only be completed if Box 305 is completed
error code: 9597	description: If [G110C] is present, [G110A] or [G110B] should be present
transactional message (en)	Box G110C can only be completed if Box G110A or Box G110B are completed
error code: 9598	description: [G110C] should equal [G110A] plus [G110B]
transactional message (en)	Box G110C must equal the sum of Boxes G110A and G110B
error code: 9599	description: [G110C] should equal [305].
transactional message (en)	Box G110C must equal Box 305



path	[CTG]/DeductionsAndReliefs/GroupRelief
cardinality	0..1
description	Group relief
id	[G115]

NorthernIreland	0..1
CTwholePoundStructure	
Currency ?	

base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/GroupRelief/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G115A]

element: **RestOfUK**

XML

RestOfUK	0..1
CTwholePoundStructure	
Currency ?	

base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/GroupRelief/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G115B]

element: **Total**

XML

Total	1..1
CTwholePoundStructure	
Currency ?	

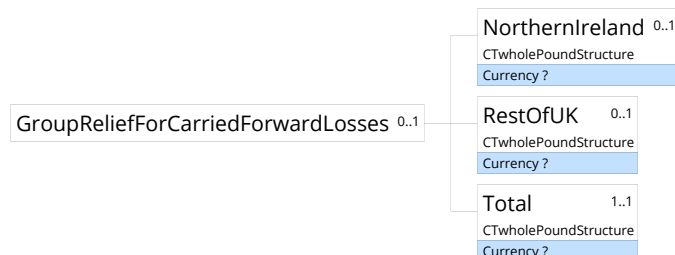
base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/GroupRelief/Total
cardinality	1..1
description	Total
id	[G115C]

validation rule:

error code: 9701	description: If [G115C] is present, [310] should be present
transactional message (en)	Box G115C can only be completed if Box 310 is completed
error code: 9702	description: If [G115C] is present, [G115A] or [G115B] should be present
transactional message (en)	Box G115C can only be completed if Box G115A or Box G115B are completed
error code: 9703	description: [G115C] should equal [G115A] plus [G115B]
transactional message (en)	Box G115C must equal the sum of Boxes G115A and G115B
error code: 9704	description: [G115C] should equal [310].
transactional message (en)	Box G115C must equal Box 310

element: **GroupReliefForCarriedForwardLosses**

XML



path	[CTG]/DeductionsAndReliefs/GroupReliefForCarriedForwardLosses
cardinality	0..1
description	Group relief for carried forward losses
id	[G117]

NorthernIreland	0..1
CTwholePoundStructure	
Currency ?	

base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/GroupReliefForCarriedForwardLosses/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G117A]

RestOfUK	0..1
CTwholePoundStructure	
Currency ?	

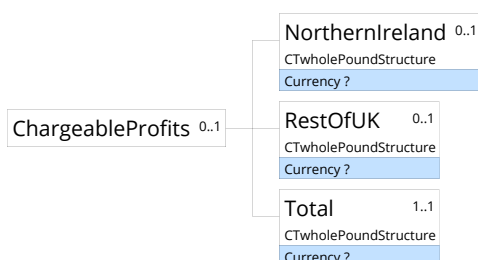
base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/GroupReliefForCarriedForwardLosses/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G117B]

Total	1..1
CTwholePoundStructure	
Currency ?	

base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/GroupReliefForCarriedForwardLosses/Total
cardinality	1..1
description	Total
id	[G117C]

validation rule:

error code: 9705	description: If [G117C] is present, [312] should be present
transactional message (en)	Box G117C can only be completed if Box 312 is completed
error code: 9706	description: If [G117C] is present, [G117A] or [G117B] should be present
transactional message (en)	Box G117C can only be completed if Box G117A or Box G117B are completed
error code: 9707	description: [G117C] should equal [G117A] plus [G117B]
transactional message (en)	Box G117C must equal the sum of Boxes G117A and G117B
error code: 9708	description: [G117C] should equal [312].
transactional message (en)	Box G117C must equal Box 312



path	[CTG]/DeductionsAndReliefs/ChargeableProfits
cardinality	0..1
description	Profits chargeable to corporation tax
id	[G120]

element: NorthernIreland

XML

NorthernIreland	0..1
CTwholePoundStructure	
Currency ?	

base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/ChargeableProfits/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G120A]

element: RestOfUK

XML

RestOfUK	0..1
CTwholePoundStructure	
Currency ?	

base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/ChargeableProfits/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G120B]

element: Total

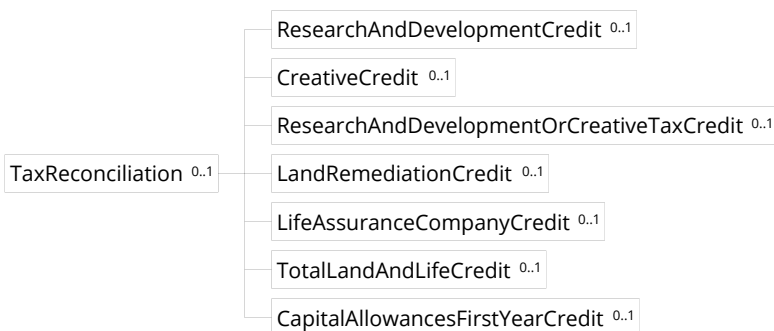
XML

Total	1..1
CTwholePoundStructure	
Currency ?	

base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/ChargeableProfits/Total
cardinality	1..1
description	Total
id	[G120C]

validation rule:

error code: 9709	description: If [G120C] is present, [G120A] or [G120B] should be present
transactional message (en)	Box G120C can only be completed if Box G120A or Box G120B are completed
error code: 9808	description: [G120C] must equal [G105C] minus (the sum of [G110C], [G115C], and [G117C])
transactional message (en)	Box G120C must equal Box G105C minus (the sum of Boxes G110C, G115C and G117C)
error code: 9809	description: [G120C] should equal [315].
transactional message (en)	Box G120C must equal Box 315
error code: 9810	description: [G120C] should equal [G120A] plus [G120B]
transactional message (en)	Box G120C must equal the sum of Boxes G120A and G120B



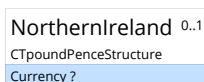
path	[CTG]/TaxReconciliation
cardinality	0..1
description	Tax reconciliation
id	[TAXRECONCILIATION]

validation rule:

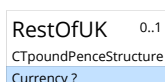
error code: 9811	description: [G135C] should be present if ([G125C] plus [G130C]) exceeds 0
transactional message (en)	Box G135C must be completed if the sum of Boxes G125C and G130C is greater than zero
error code: 9812	description: [G150C] should be present if ([G140C] plus [G145C]) exceeds 0
transactional message (en)	Box G150C must be completed if the sum of Boxes G140C and G145C is greater than zero



path	[CTG]/TaxReconciliation/ResearchAndDevelopmentCredit
cardinality	0..1
description	Research and Development credit
id	[G125]



base	CTpoundPenceStructure
path	[CTG]/TaxReconciliation/ResearchAndDevelopmentCredit/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G125A]



base	CTpoundPenceStructure
path	[CTG]/TaxReconciliation/ResearchAndDevelopmentCredit/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G125B]

element: **Total**

XML

Total	1..1
CTpoundPenceStructure	
Currency ?	

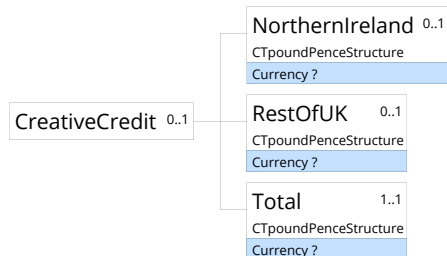
base	CTpoundPenceStructure
path	[CTG]/TaxReconciliation/ResearchAndDevelopmentCredit/Total
cardinality	1..1
description	Total
id	[G125C]

validation rule:

error code: 9820	description: If [G125C] is present, [530] should be present
transactional message (en)	Box G125C can only be completed if Box 530 is completed
error code: 9821	description: If [G125C] is present, [G125A] or [G125B] should be present
transactional message (en)	Box G125C can only be completed if Box G125A or Box G125B are completed
error code: 9822	description: [G125C] should equal [G125A] plus [G125B]
transactional message (en)	Box G125C must equal the sum of Boxes G125A and G125B
error code: 9823	description: [G125C] should equal [530].
transactional message (en)	Box G125C must equal Box 530

element: **CreativeCredit**

XML



path	[CTG]/TaxReconciliation/CreativeCredit
cardinality	0..1
description	Creative tax credit
id	[G130]

element: **NorthernIreland**

XML

NorthernIreland	0..1
CTpoundPenceStructure	
Currency ?	

base	CTpoundPenceStructure
path	[CTG]/TaxReconciliation/CreativeCredit/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G130A]

RestOfUK	0..1
CTpoundPenceStructure	
Currency ?	

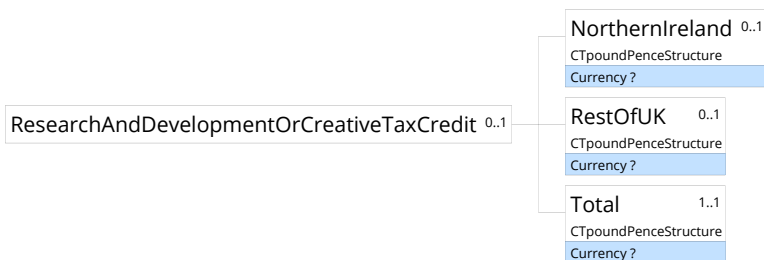
base	CTpoundPenceStructure
path	[CTG]/TaxReconciliation/CreativeCredit/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G130B]

Total	1..1
CTpoundPenceStructure	
Currency ?	

base	CTpoundPenceStructure
path	[CTG]/TaxReconciliation/CreativeCredit/Total
cardinality	1..1
description	Total
id	[G130C]

validation rule:

error code: 9824	description: If [G130C] is present, [540] should be present
transactional message (en)	Box G130C can only be completed if Box 540 is completed
error code: 9825	description: If [G130C] is present, [G130A] or [G130B] should be present
transactional message (en)	Box G130C can only be completed if Box G130A or Box G130B are completed
error code: 9826	description: [G130C] should equal [G130A] plus [G130B]
transactional message (en)	Box G130C must equal the sum of Boxes G130A and G130B
error code: 9827	description: [G130C] should equal [540].
transactional message (en)	Box G130C must equal Box 540



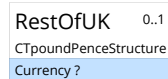
path	[CTG]/TaxReconciliation/ResearchAndDevelopmentOrCreativeTaxCredit
cardinality	0..1
description	Total of Research and Development credit or creative tax credit
id	[G135]

NorthernIreland	0..1
CTpoundPenceStructure	
Currency ?	

base	CTpoundPenceStructure
path	[CTG]/TaxReconciliation/ResearchAndDevelopmentOrCreativeTaxCredit/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G135A]

element: **RestOfUK**

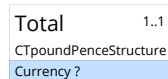
XML



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

element: **Total**

XML



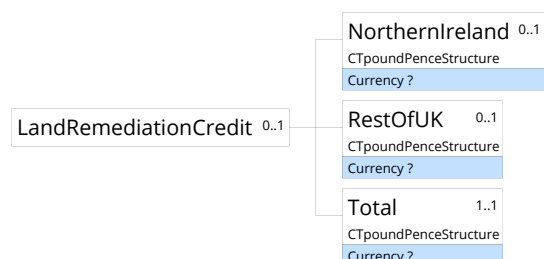
base	CTpoundPenceStructure
path	[CTG]/TaxReconciliation/ResearchAndDevelopmentOrCreativeTaxCredit/Total
cardinality	1..1
description	Total
id	[G135C]

validation rule:

error code: 9828	description: If [G135C] is present, [545] should be present
transactional message (en)	Box G135C can only be completed if Box 545 is completed
error code: 9829	description: If [G135C] is present, [G135A] or [G135B] should be present
transactional message (en)	Box G135C can only be completed if Box G135A or Box G135B are completed
error code: 9830	description: [G135C] should equal [G125C] plus [G130C]
transactional message (en)	Box G135C must equal the sum of Boxes G125C and G130C
error code: 9831	description: [G135C] should equal [545].
transactional message (en)	Box G135C must equal Box 545
error code: 9832	description: [G135C] should equal [G135A] plus [G135B]
transactional message (en)	Box G135C must equal the sum of Boxes G135A and G135B

element: **LandRemediationCredit**

XML



path	[CTG]/TaxReconciliation/LandRemediationCredit
cardinality	0..1

description	Land remediation tax credit
id	[G140]

element: NorthernIreland

XML

NorthernIreland	0..1
CTpoundPenceStructure	
Currency ?	

base	CTpoundPenceStructure
path	[CTG]/TaxReconciliation/LandRemediationCredit/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G140A]

element: RestOfUK

XML

RestOfUK	0..1
CTpoundPenceStructure	
Currency ?	

base	CTpoundPenceStructure
path	[CTG]/TaxReconciliation/LandRemediationCredit/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G140B]

element: Total

XML

Total	1..1
CTpoundPenceStructure	
Currency ?	

base	CTpoundPenceStructure
path	[CTG]/TaxReconciliation/LandRemediationCredit/Total
cardinality	1..1
description	Total
id	[G140C]

validation rule:

error code: 9833	description: If [G140C] is present, [550] should be present
transactional message (en)	Box G140C can only be completed if Box 550 is completed
error code: 9834	description: If [G140C] is present, [G140A] or [G140B] should be present
transactional message (en)	Box G140C can only be completed if Box G140A or Box G140B are completed
error code: 9835	description: [G140C] should equal [G140A] plus [G140B]
transactional message (en)	Box G140C must equal the sum of Boxes G140A and G140B
error code: 9957	description: [G140C] should equal [550].
transactional message (en)	Box G140C must equal Box 550

element: LifeAssuranceCompanyCredit

XML



path	[CTG]/TaxReconciliation/LifeAssuranceCompanyCredit
cardinality	0..1
description	Life assurance company tax credit
id	[G145]

element: RestOfUK

XML

RestOfUK	1..1
CTpoundPenceStructure	
Currency ?	

base	CTpoundPenceStructure
path	[CTG]/TaxReconciliation/LifeAssuranceCompanyCredit/RestOfUK
cardinality	1..1
description	Rest of UK
id	[G145B]

element: Total

XML

Total	1..1
CTpoundPenceStructure	
Currency ?	

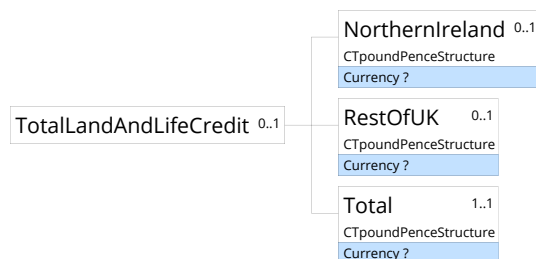
base	CTpoundPenceStructure
path	[CTG]/TaxReconciliation/LifeAssuranceCompanyCredit/Total
cardinality	1..1
description	Total
id	[G145C]

validation rule:

error code: 9958	description: If [G145C] is present, [555] should be present
transactional message (en)	Box G145C can only be completed if Box 555 is completed
error code: 9959	description: [G145C] should equal [G145B].
transactional message (en)	Box G145C must equal box G145B
error code: 9960	description: [G145C] should equal [555].
transactional message (en)	Box G145C must equal Box 555

element: TotalLandAndLifeCredit

XML



path	[CTG]/TaxReconciliation/TotalLandAndLifeCredit
cardinality	0..1
description	Total land remediation and life assurance company tax credit
id	[G150]

NorthernIreland	0..1
CTpoundPenceStructure	
Currency ?	

base	CTpoundPenceStructure
path	[CTG]/TaxReconciliation/TotalLandAndLifeCredit/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G150A]

validation rule:

error code: 9962	description: [G150A] should equal [G140A].
transactional message (en)	Box G150A must equal Box G140A

RestOfUK	0..1
CTpoundPenceStructure	
Currency ?	

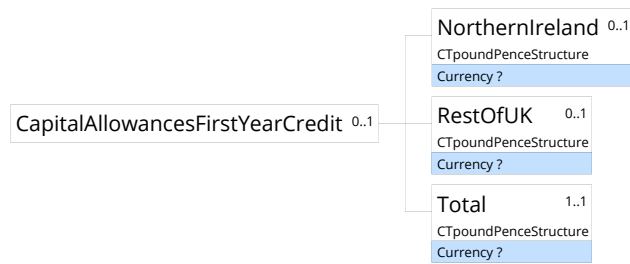
base	CTpoundPenceStructure
path	[CTG]/TaxReconciliation/TotalLandAndLifeCredit/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G150B]

Total	1..1
CTpoundPenceStructure	
Currency ?	

base	CTpoundPenceStructure
path	[CTG]/TaxReconciliation/TotalLandAndLifeCredit/Total
cardinality	1..1
description	Total
id	[G150C]

validation rule:

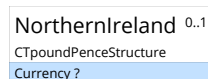
error code: 9963	description: If [G150C] is present, [560] should be present
transactional message (en)	Box G150C can only be completed if Box 560 is completed
error code: 9967	description: If [G150C] is present, [G150A] or [G150B] should be present
transactional message (en)	Box G150C can only be completed if Box G150A or Box G150B are completed
error code: 9968	description: [G150C] should equal [G140C] plus [G145C]
transactional message (en)	Box G150C must equal the sum of Boxes G140C and G145C
error code: 9969	description: [G150C] should equal [560].
transactional message (en)	Box G150C must equal Box 560
error code: 9964	description: [G150C] should equal [G150A] plus [G150B]
transactional message (en)	Box G150C must equal the sum of Boxes G150A and G150B



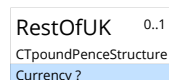
path	[CTG]/TaxReconciliation/CapitalAllowancesFirstYearCredit
cardinality	0..1
description	Capital allowances first-year tax credit
id	[G155]

validation rule:

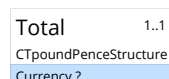
error code: 9414	description: [G155] can only be present if [30] on or before '2020-03-31'
transactional message (en)	Box G155 can only be completed if the date in box 30 is on or before 31 March 2020



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



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



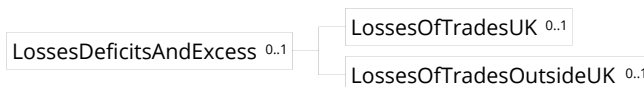
base	CTpoundPenceStructure
path	[CTG]/TaxReconciliation/CapitalAllowancesFirstYearCredit/Total
cardinality	1..1
description	Total
id	[G155C]

validation rule:

error code: 9972	description: If [G155C] is present, [565] should be present
transactional message (en)	Box G155C can only be completed if Box 565 is completed
error code: 9977	description: If [G155C] is present, [G155A] or [G155B] should be present
transactional message (en)	Box G155C can only be completed if Box G155A or Box G155B are completed
error code: 9978	description: [G155C] should equal [G155A] plus [G155B]
transactional message (en)	Box G155C must equal the sum of Boxes G155A and G155B
error code: 9979	description: [G155C] should equal [565].
transactional message (en)	Box G155C must equal Box 565

element: **LossesDeficitsAndExcess**

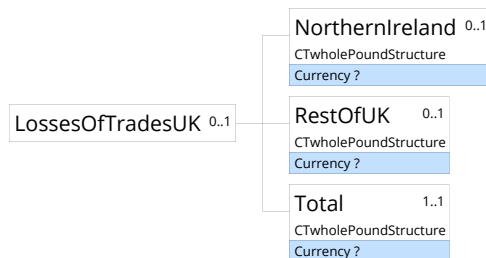
XML



path	[CTG]/LossesDeficitsAndExcess
cardinality	0..1
description	Losses, deficits and excess amounts
id	[LOSSESDEFICITSEXCESS]

element: **LossesOfTradesUK**

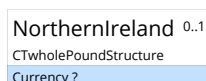
XML



path	[CTG]/LossesDeficitsAndExcess/LossesOfTradesUK
cardinality	0..1
description	Losses of trades carried on wholly or partly in the UK
id	[G165]

element: **NorthernIreland**

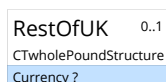
XML



base	CTwholePoundStructure
path	[CTG]/LossesDeficitsAndExcess/LossesOfTradesUK/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G165A]

element: **RestOfUK**

XML



base	CTwholePoundStructure
path	[CTG]/LossesDeficitsAndExcess/LossesOfTradesUK/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G165B]

element: **Total**

XML

Total	1..1
CTwholePoundStructure	
Currency ?	

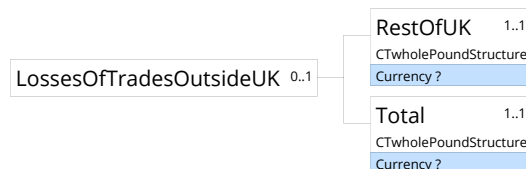
base	CTwholePoundStructure
path	[CTG]/LossesDeficitsAndExcess/LossesOfTradesUK/Total
cardinality	1..1
description	Total
id	[G165C]

validation rule:

error code: 9980	description: If [G165C] is present, the 'Arising' element of [780/785] should be present
transactional message (en)	Box G165C can only be completed if Box 780 is completed
error code: 9981	description: If [G165C] is present, [G165A] or [G165B] should be present
transactional message (en)	Box G165C can only be completed if Box G165A or Box G165B are completed
error code: 9982	description: [G165C] should equal [G165A] plus [G165B]
transactional message (en)	Box G165C must equal the sum of Boxes G165A and G165B
error code: 9983	description: [G165C] must equal the 'Arising' element of [780/785].
transactional message (en)	Box G165C must equal Box 780

element: **LossesOfTradesOutsideUK**

XML



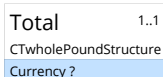
path	[CTG]/LossesDeficitsAndExcess/LossesOfTradesOutsideUK
cardinality	0..1
description	Losses of trades carried on wholly outside the UK
id	[G170]

element: **RestOfUK**

XML

RestOfUK	1..1
CTwholePoundStructure	
Currency ?	

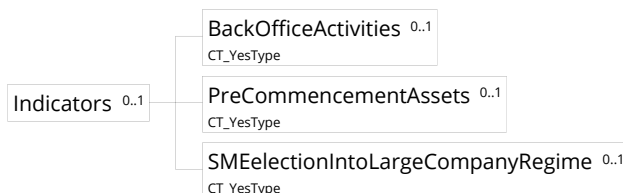
base	CTwholePoundStructure
path	[CTG]/LossesDeficitsAndExcess/LossesOfTradesOutsideUK/RestOfUK
cardinality	1..1
description	Rest of UK
id	[G170B]



base	CTWholePoundStructure
path	[CTG]/LossesDeficitsAndExcess/LossesOfTradesOutsideUK/Total
cardinality	1..1
description	Total
id	[G170C]

validation rule:

error code: 9984	description: If [G170C] is present, [790] should be present
transactional message (en)	Box G170C can only be completed if Box 790 is completed
error code: 9985	description: [G170C] should equal [G170B].
transactional message (en)	Box G170C must equal Box G170B
error code: 9986	description: [G170C] should equal [790].
transactional message (en)	Box G170C must equal Box 790



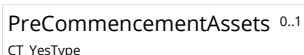
path	[CTG]/Indicators
cardinality	0..1
description	Indicators
id	[NIINDICATORS]



base	CT_YesType
path	[CTG]/Indicators/BackOfficeActivities
cardinality	0..1
description	Back-office activities
id	[G175]

validation rule:

error code: 9987	description: If [G175] is present, [8] should be present
transactional message (en)	Box G175 can only be completed if Box 8 is completed



base	CT_YesType
path	[CTG]/Indicators/PreCommencementAssets

cardinality	0..1
description	Pre-commencement assets
id	[G180]

element: **SMEelectionIntoLargeCompanyRegime**

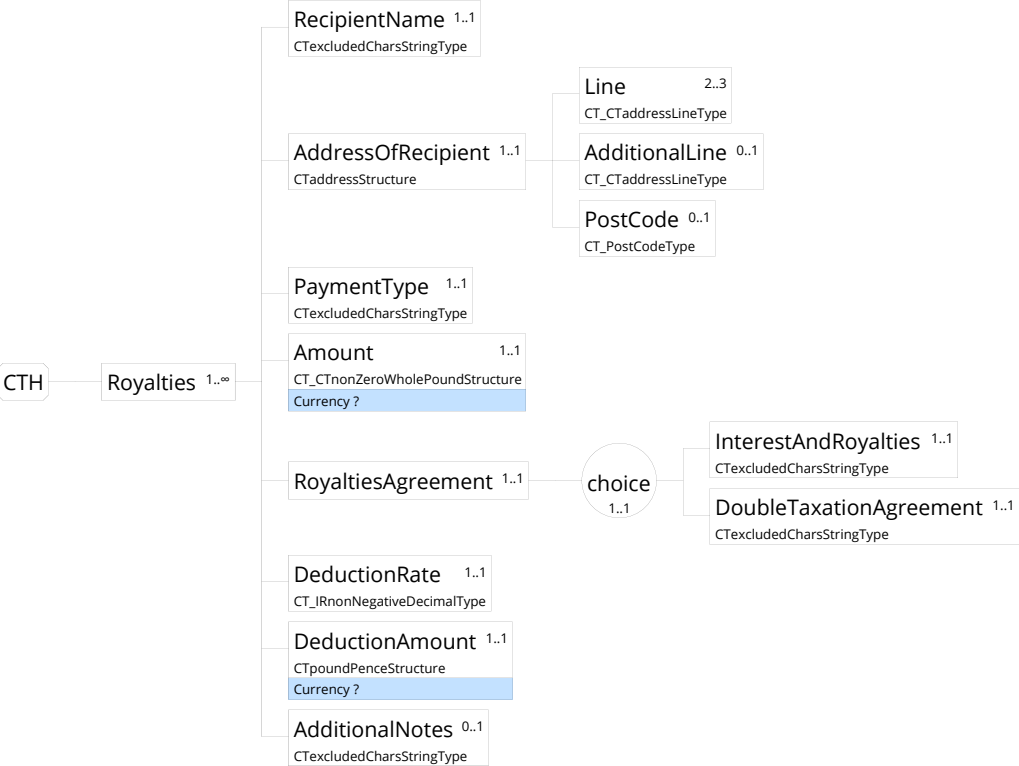
XML

SMEelectionIntoLargeCompanyRegime 0..1
CT_YesType

base	CT_YesType
path	[CTG]/Indicators/SMEelectionIntoLargeCompanyRegime
cardinality	0..1
description	SME election into large company regime
id	[G185]

validation rule:

error code: 9988	description: If [G185] is present, [8] should be present
transactional message (en)	Box G185 can only be completed if Box 8 is completed

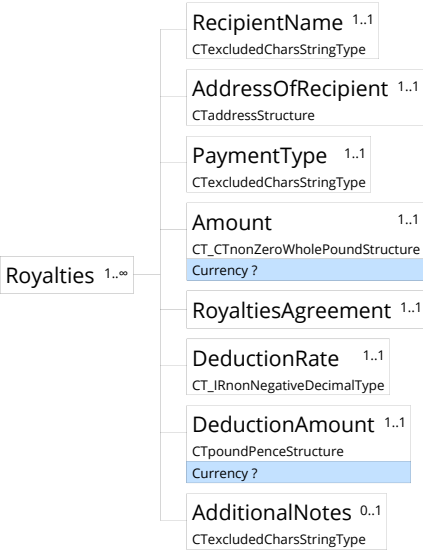


type: CTH



path	[CTH]
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element: Royalties



path	[CTH]/Royalties
cardinality	1..∞
description	Royalties
id	[ROYALTIES]

element: **RecipientName**

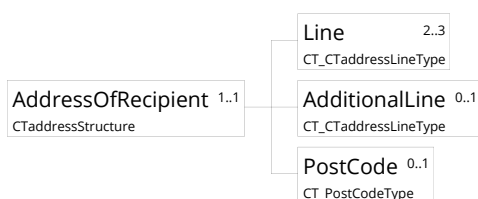
XML

RecipientName 1..1
CTexcludedCharsStringType

base	CTexcludedCharsStringType
path	[CTH]/Royalties/RecipientName
cardinality	1..1
description	Name of recipient of the royalty
minLength	2
maxLength	56
id	[H5A]

element: **AddressOfRecipient**

XML



base	CTAddressStructure
path	[CTH]/Royalties/AddressOfRecipient
cardinality	1..1
description	Full address of the recipient of the royalty
id	[H5B]

element: **PaymentType**

XML

PaymentType 1..1
CTexcludedCharsStringType

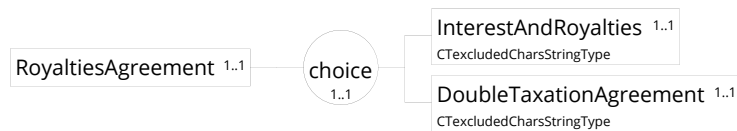
base	CTexcludedCharsStringType
path	[CTH]/Royalties/PaymentType
cardinality	1..1
description	Type of royalty payment made
minLength	2
maxLength	56
id	[H5C]

element: **Amount**

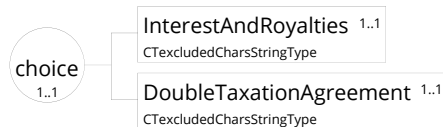
XML

Amount 1..1
CT_CTnonZeroWholePoundStructure
Currency ?

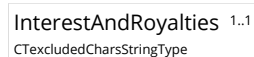
base	CT_CTnonZeroWholePoundStructure
path	[CTH]/Royalties/Amount
cardinality	1..1
description	Gross amount of royalty paid
id	[H5D]



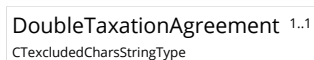
path	[CTH]/Royalties/RoyaltiesAgreement
cardinality	1..1
description	Agreement under which relief claimed
id	[ROYALTIESAGREEMENT]



path	[CTH]/Royalties/RoyaltiesAgreement
cardinality	1..1



base	CTExcludedCharsStringType
path	[CTH]/Royalties/RoyaltiesAgreement/InterestAndRoyalties
cardinality	1..1
description	Interest and Royalties Directive
minLength	2
maxLength	56
id	[H5Ea]



base	CTExcludedCharsStringType
path	[CTH]/Royalties/RoyaltiesAgreement/DoubleTaxationAgreement
cardinality	1..1
description	Country with double taxation agreement with the UK
minLength	2
maxLength	56
id	[H5Eb]



base	CT_IRnonNegativeDecimalType
------	---

path	[CTH]/Royalties/DeductionRate
cardinality	1..1
description	Rate of tax deducted from payment
minInclusive	0.00
maxInclusive	100.00
id	[H5F]

element: DeductionAmount

XML

DeductionAmount	1..1
CTpoundPenceStructure	
Currency ?	

base	CTpoundPenceStructure
path	[CTH]/Royalties/DeductionAmount
cardinality	1..1
description	Amount of tax deducted from payment
maxInclusive	9999999999.99
id	[H5G]

validation rule:

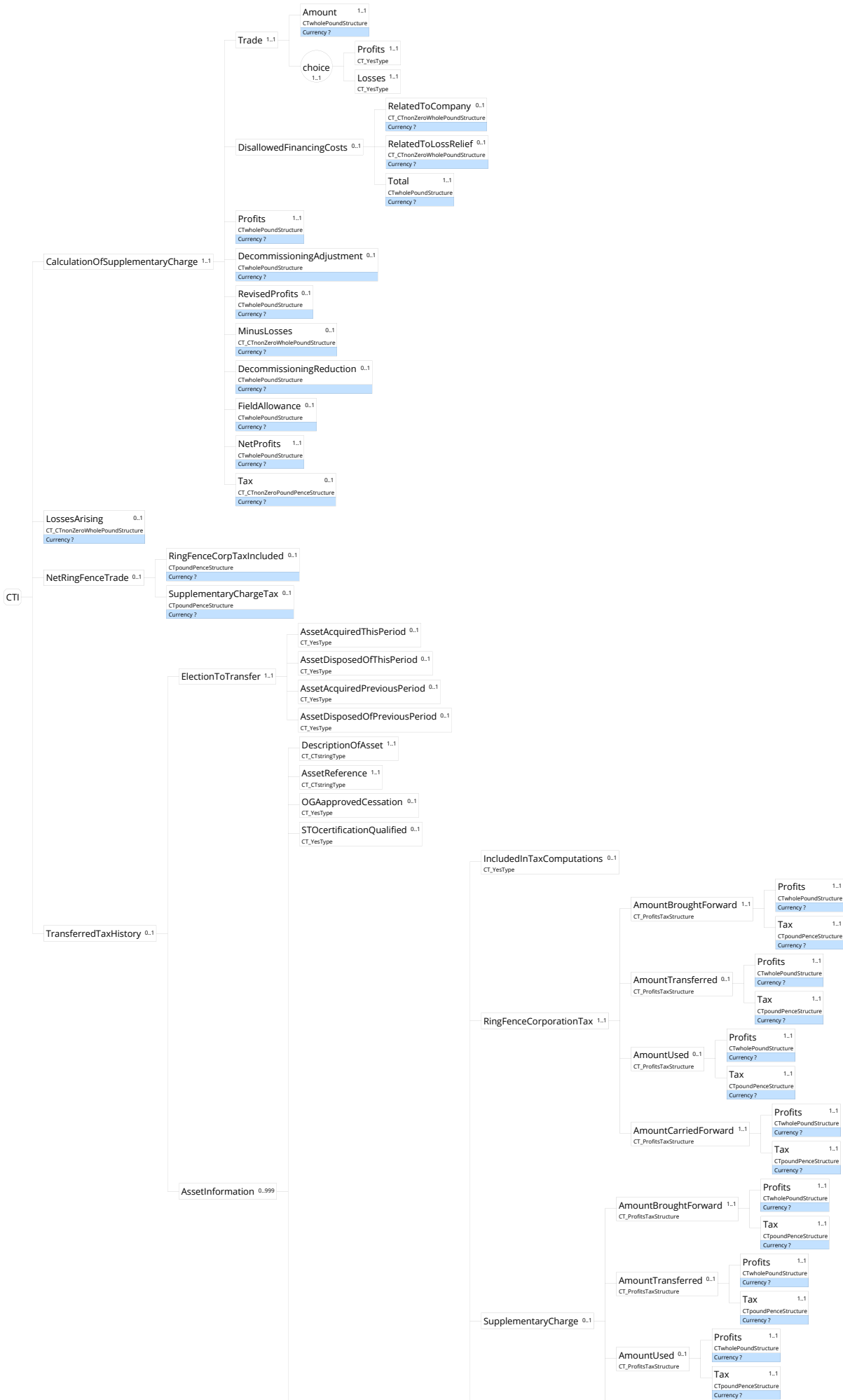
error code: 9750	description: For each iteration of [ROYALTIES], [H5G] must equal [H5D] multiplied by ([H5F] divided by 100) and rounded to the nearest penny (round down for fractions less than half a penny, and round up for fractions of half a penny or greater)
transactional message (en)	All 'Amount of tax deducted from payment' amounts in Boxes H5G must equal 'Gross Amount of Royalty paid' in Boxes H5D multiplied by 'Rate of tax deducted from payment' in Boxes H5F divided by 100 and rounded to the nearest penny (round down for fractions less than half a penny and round up for fractions of half a penny or greater).
transactional message (cy)	Mae'n rhaid i'r holl symiau 'Swm o dreth a didynnwyd o'r taliad' ym Mlychau H5G fod yn hafal i 'Swm Gros Breindal a dalwyd' ym Mlychau H5D wedi ei luosi â 'Cyfradd treth a didynnwyd o'r taliad' ym Mlychau H5F wedi ei rhannu â 100 a'i dalgrynnu i'r geiniog agosaf (talgrynwch i lawr ar gyfer ffracsiynau sy'n llai na hanner ceiniog ac i fyny ar gyfer ffracsiynau o hanner ceiniog neu fwy).

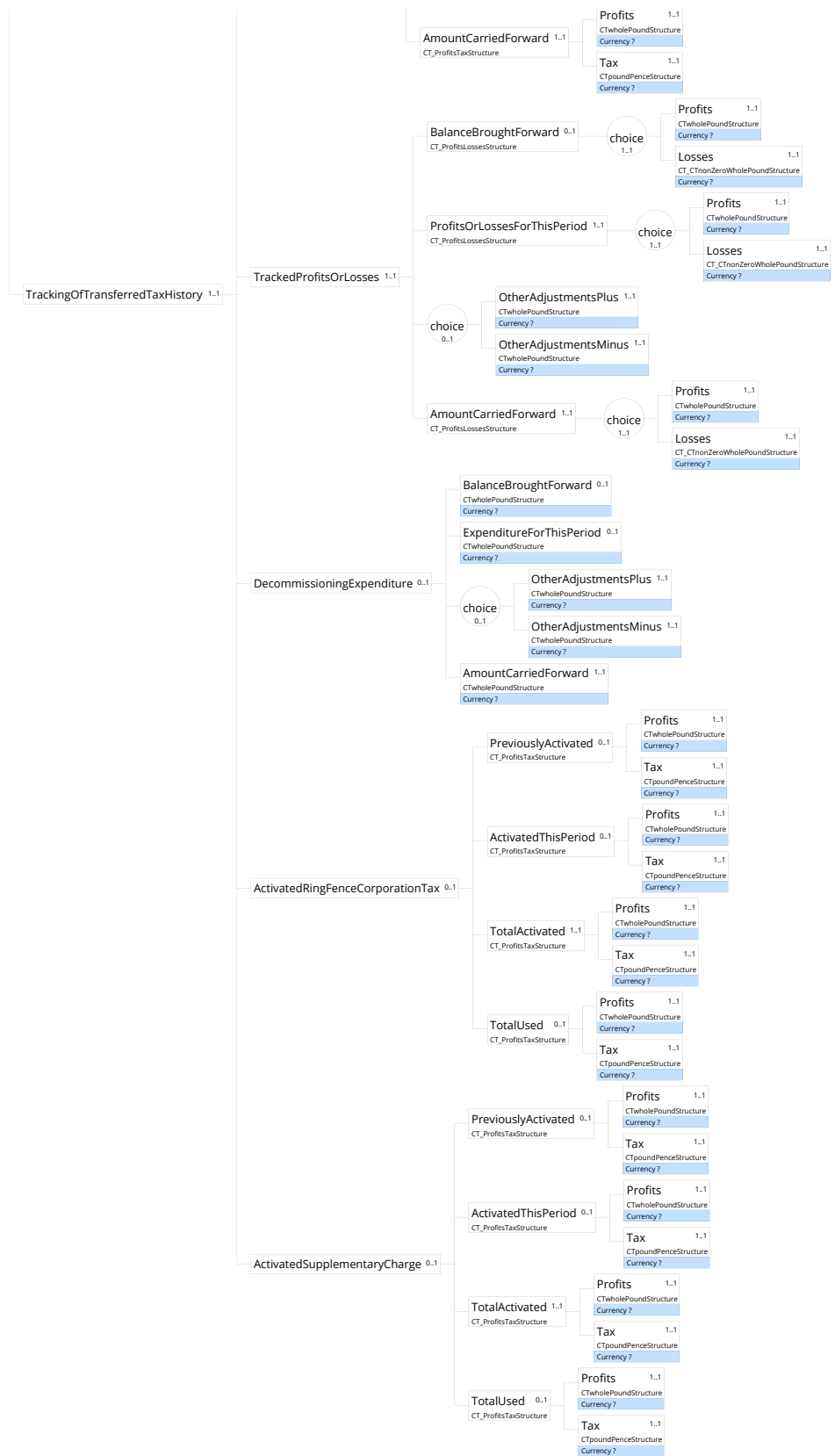
element: AdditionalNotes

XML

AdditionalNotes	0..1
CExcludedCharsStringType	

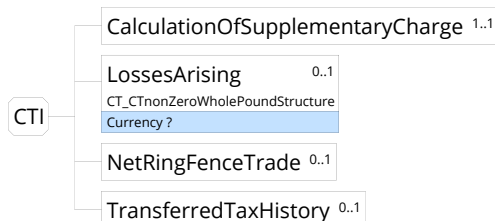
base	CExcludedCharsStringType
path	[CTH]/Royalties/AdditionalNotes
cardinality	0..1
description	Additional notes
minLength	2
maxLength	56
id	[H5H]





type: CTI

XML



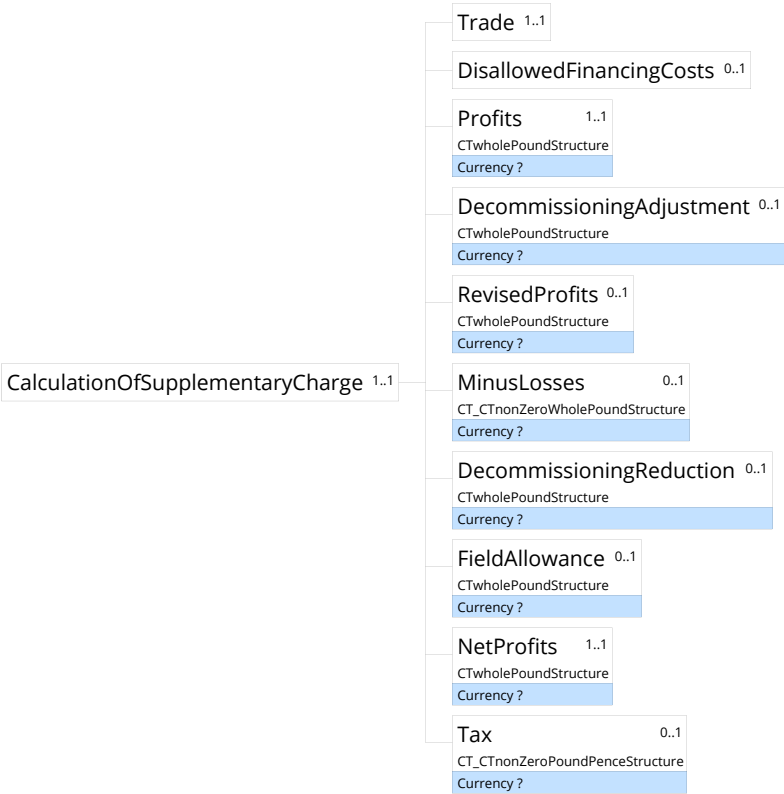
path	[CTI]
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validation rule:

error code: 9800	description: [I70] should be present if [I65] exceeds 0
transactional message (en)	Box I70 must be completed if Box I65 is greater than 0 (zero)
transactional message (cy)	Mae'n rhaid cwblhau Blwch I70 os yw Blwch I65 yn fwy na 0 (sero)
error code: 9801	description: [I75] should be present if [I15] equals 'yes' and ([I5] minus [I20]) exceeds 0
transactional message (en)	Box I75 must be completed if Box I15 is completed and Box I5 minus Box I20 is greater than 0 (zero).
transactional message (cy)	Mae'n rhaid cwblhau Blwch I75 os yw Blwch I15 wedi ei gwblhau a Blwch I5 llai Blwch I20 yn fwy na 0 (sero).

element: **CalculationOfSupplementaryCharge**

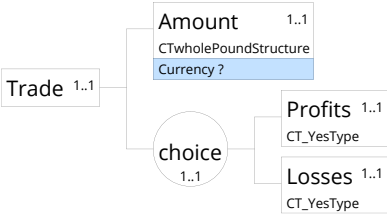
XML



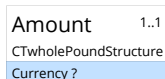
path	[CTI]/CalculationOfSupplementaryCharge
cardinality	1..1
id	[SI021]

element: **Trade**

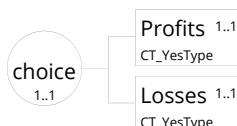
XML



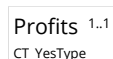
path	[CTI]/CalculationOfSupplementaryCharge/Trade
cardinality	1..1
description	Trade
id	[TRADE]



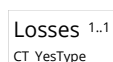
base	CTwholePoundStructure
path	[CTI]/CalculationOfSupplementaryCharge/Trade/Amount
cardinality	1..1
description	Amount of ring fence profit or loss
id	[I5]



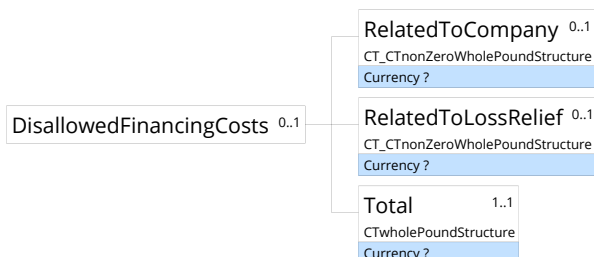
path	[CTI]/CalculationOfSupplementaryCharge/Trade
cardinality	1..1



base	CT_YesType
path	[CTI]/CalculationOfSupplementaryCharge/Trade/Profits
cardinality	1..1
description	Ring fence profits
id	[I10]



base	CT_YesType
path	[CTI]/CalculationOfSupplementaryCharge/Trade/Losses
cardinality	1..1
description	Ring fence losses
id	[I15]



path	[CTI]/CalculationOfSupplementaryCharge/DisallowedFinancingCosts
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cardinality	0..1
description	Disallowed financing costs
id	[DISALLOWEDFINANCINGCOSTS]

element: **RelatedToCompany**

XML

RelatedToCompany 0..1
CT_CTnonZeroWholePoundStructure
Currency ?

base	CT_CTnonZeroWholePoundStructure
path	[CTI]/CalculationOfSupplementaryCharge/DisallowedFinancingCosts/RelatedToCompany
cardinality	0..1
description	Disallowed financing costs relating to the company itself
id	[I20]

element: **RelatedToLossRelief**

XML

RelatedToLossRelief 0..1
CT_CTnonZeroWholePoundStructure
Currency ?

base	CT_CTnonZeroWholePoundStructure
path	[CTI]/CalculationOfSupplementaryCharge/DisallowedFinancingCosts/RelatedToLossRelief
cardinality	0..1
description	Disallowed financing costs relating to loss relief surrendered to the company
id	[I25]

element: **Total**

XML

Total 1..1
CTwholePoundStructure
Currency ?

base	CTwholePoundStructure
path	[CTI]/CalculationOfSupplementaryCharge/DisallowedFinancingCosts/Total
cardinality	1..1
description	Total disallowed financing costs
id	[I30]

validation rule:

error code: 9802	description: [I30] should equal [I20] plus [I25]
transactional message (en)	Box I30 must equal the sum of Boxes I20 and I25
transactional message (cy)	Mae'n rhaid i Flwch I30 fod yn hafal i swm Blychau I20 ac I25

element: **Profits**

XML

Profits 1..1
CTwholePoundStructure
Currency ?

base	CTwholePoundStructure
path	[CTI]/CalculationOfSupplementaryCharge/Profits
cardinality	1..1
description	Adjusted ring fence profits
id	[I35]

validation rule:

error code: 9803	description: [I35] should equal [I5] plus [I30] if [I10] equals 'yes'
transactional message (en)	If Box I10 is completed then Box I35 must equal the sum of Boxes I5 and I30
transactional message (cy)	Os yw Blwch I10 wedi ei gwblhau yna mae'n rhaid i Flwch I35 fod yn hafal i swm Blychau I5 ac I30
error code: 9804	description: If [I15] is 'yes' then [I35] must equal [I30] minus [I5] if the sum is positive, or zero otherwise.
transactional message (en)	If Box I5 is completed then Box I35 must equal Box I30 minus Box I5. If the result is negative please enter 0 (zero).
transactional message (cy)	Os yw Blwch I5 wedi ei gwblhau yna mae'n rhaid i Flwch I35 fod yn hafal i Flwch I30 llai Blwch I5. Os yw'r canlyniad yn negatif cofnodwch 0 (sero).

element: **DecommissioningAdjustment**

XML

DecommissioningAdjustment	0..1
CTwholePoundStructure	
Currency ?	

base	CTwholePoundStructure
path	[CTI]/CalculationOfSupplementaryCharge/DecommissioningAdjustment
cardinality	0..1
description	Decommissioning adjustment
id	[I40]

element: **RevisedProfits**

XML

RevisedProfits	0..1
CTwholePoundStructure	
Currency ?	

base	CTwholePoundStructure
path	[CTI]/CalculationOfSupplementaryCharge/RevisedProfits
cardinality	0..1
description	Revised ring fence profits
id	[I45]

element: **MinusLosses**

XML

MinusLosses	0..1
CT_CTnonZeroWholePoundStructure	
Currency ?	

base	CT_CTnonZeroWholePoundStructure
path	[CTI]/CalculationOfSupplementaryCharge/MinusLosses
cardinality	0..1
description	Losses brought forward or from a later accounting period
id	[I50]

validation rule:

error code: 9805	description: [I50] should not exceed [I35]
transactional message (en)	Box I50 must not be greater than Box I35
transactional message (cy)	Ni ddylai Blwch I50 fod yn fwy na Blwch I35

element: **DecommissioningReduction**

XML

DecommissioningReduction	0..1
CTwholePoundStructure	
Currency ?	

base	CTwholePoundStructure
path	[CTI]/CalculationOfSupplementaryCharge/DecommissioningReduction
cardinality	0..1
description	Decommissioning reduction
id	[I55]

element: FieldAllowance

XML

FieldAllowance	0..1
CTwholePoundStructure	
Currency ?	

base	CTwholePoundStructure
path	[CTI]/CalculationOfSupplementaryCharge/FieldAllowance
cardinality	0..1
description	The amount of the field allowance
id	[I60]

validation rule:

error code: 9816	description: [I60] should not exceed [I35] minus [I50]
transactional message (en)	Box I60 must not be greater than Box I35 minus Box I50
transactional message (cy)	Ni ddylai Blwch I60 fod yn fwy na Blwch I35 llai Blwch I50

element: NetProfits

XML

NetProfits	1..1
CTwholePoundStructure	
Currency ?	

base	CTwholePoundStructure
path	[CTI]/CalculationOfSupplementaryCharge/NetProfits
cardinality	1..1
description	Net profits subject to ring fence charge
id	[I65]

validation rule:

error code: 9817	description: [I65] should equal [I45] minus the sum of [I50], [I55] and [I60]
transactional message (en)	Box I65 must equal Box I45 minus the sum of Boxes I50, I55 and I60
transactional message (cy)	Mae'n rhaid i Flwch I65 fod yn hafal i Flwch I45 llai swm Blychau I50, I55 ac I60

element: Tax

XML

Tax	0..1
CT_CTnonZeroPoundPenceStructure	
Currency ?	

base	CT_CTnonZeroPoundPenceStructure
path	[CTI]/CalculationOfSupplementaryCharge/Tax
cardinality	0..1
description	Tax at supplementary charge rate
id	[I70]

validation rule:

error code: 9807	description: [505] should be present and equal to [I70] if [I70] is present
transactional message (en)	If Box I70 is completed then Box 505 must be completed and equal to Box I70

transactional message (cy)	Os yw Blwch I70 wedi ei gwblhau mae'n rhaid i Flwch 505 fod wedi ei gwblhau ac yn hafal i Flwch I70
error code: 9819	description: If [RF-SUPPLEMENTARY-CHARGE-RATE] changes in the period [30] to [35] inclusive: let part1 = (the number of days from [30] to the end of the old rate inclusive, multiplied by [I65] and divided by number of days from [30] to [35] inclusive); let part2 = [I65] minus part1; [I70] must equal part1 at the former value of [RF-SUPPLEMENTARY-CHARGE-RATE] + part2 at the latter value of [RF-SUPPLEMENTARY-CHARGE-RATE] To round part1: If the pence figure is equal to or greater than 50p then round part1 up, otherwise round part1 down, to the nearest whole pound.
transactional message (en)	If the ring fence supplementary charge rate changes in the accounting period of the return then Box I70 must be calculated as follows. Part1 equals the number of days from the return period From date in Box 30 to the date the rate changed multiplied by Box I65 and divided by the number of days in the accounting period of the return. If the pence figure is equal to or greater than 50p then round Part1 up otherwise round down, to the nearest whole pound. Part2 equals Box I65 minus Part1. Multiply each Part by the applicable ring fence supplementary charge rate and add together
error code: 9818	description: If [RF-SUPPLEMENTARY-CHARGE-RATE] does not change in the period [30] to [35] inclusive: [I70] should equal [I65] at [RF-SUPPLEMENTARY-CHARGE-RATE] for that period
transactional message (en)	If the ring fence supplementary charge rate does not change in the accounting period of the return then Box I70 must equal Box I65 multiplied by the ring fence supplementary charge rate for that period

element: **LossesArising**

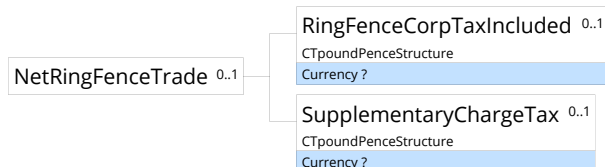
XML

LossesArising	0..1
CT_CTnonZeroWholePoundStructure	
Currency ?	

base	CT_CTnonZeroWholePoundStructure
path	[CTI]/LossesArising
cardinality	0..1
description	Ring fence trade losses arising in period
id	[I75]

element: **NetRingFenceTrade**

XML



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

element: **RingFenceCorpTaxIncluded**

XML

RingFenceCorpTaxIncluded	0..1
CTpoundPenceStructure	
Currency ?	

base	CTpoundPenceStructure
path	[CTI]/NetRingFenceTrade/RingFenceCorpTaxIncluded
cardinality	0..1
description	Ring fence corporation tax net of deductions in terms of tax
id	[I80]

validation rule:

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

transactional message (cy)	Os yw Blwch I80 wedi ei gwblhau mae'n rhaid i Flwch 585 fod wedi ei gwblhau ac yn hafal i Flwch I80
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element: **SupplementaryChargeTax**

XML

SupplementaryChargeTax 0..1
CTpoundPenceStructure
Currency ?

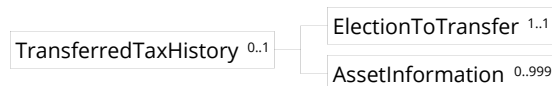
base	CTpoundPenceStructure
path	[CTI]/NetRingFenceTrade/SupplementaryChargeTax
cardinality	0..1
description	Supplementary charge tax
id	[I85]

validation rule:

error code: 9814	description: [590] must be present and equal to [I85] if [I85] is present
transactional message (en)	If Box I85 is completed then Box 590 must be completed and equal to Box I85
transactional message (cy)	Os yw Blwch I85 wedi ei gwblhau mae'n rhaid i Flwch 590 fod wedi ei gwblhau ac yn hafal i Flwch I85

element: **TransferredTaxHistory**

XML



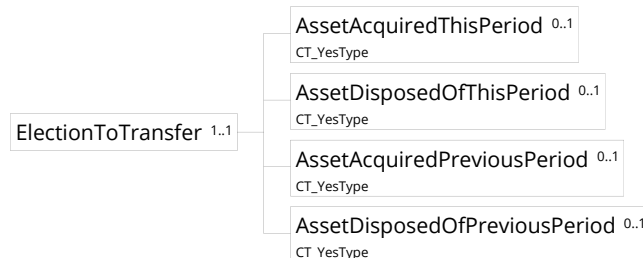
path	[CTI]/TransferredTaxHistory
cardinality	0..1
description	Transferred tax history
id	[TRANSFERREDTAXHISTORY]

validation rule:

error code: 9328	description: At least one occurrence of [ASSETINFORMATION] should be present if [I90] is present
transactional message (en)	[ASSETINFORMATION] must be completed if Box I90 is completed.
error code: 9329	description: At least one occurrence of [ASSETINFORMATION] should be present if [I100] is present
transactional message (en)	[ASSETINFORMATION] must be completed if Box I100 is completed.

element: **ElectionToTransfer**

XML



path	[CTI]/TransferredTaxHistory/ElectionToTransfer
cardinality	1..1
description	Election to transfer tickboxes
id	[ELECTIONTOTRANSFER]

validation rule:

error code: 9330	description: If [ELECTIONTOTRANSFER] is present at least one of [I90], [I95], [I100] or [I105] should be present
transactional message (en)	If [ELECTIONTOTRANSFER] is completed at least one of the following Boxes must be completed: I90 , I95, I100 and I105.

element: **AssetAcquiredThisPeriod**

XML

AssetAcquiredThisPeriod 0..1
CT_YesType

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

element: **AssetDisposedOfThisPeriod**

XML

AssetDisposedOfThisPeriod 0..1
CT_YesType

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

element: **AssetAcquiredPreviousPeriod**

XML

AssetAcquiredPreviousPeriod 0..1
CT_YesType

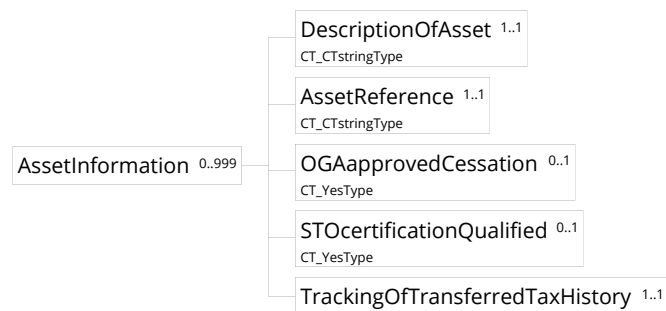
base	CT_YesType
path	[CTI]/TransferredTaxHistory/ElectionToTransfer/AssetAcquiredPreviousPeriod
cardinality	0..1
description	An election to transfer tax history has been made in a previous accounting period - Asset(s) acquired
id	[I100]

element: **AssetDisposedOfPreviousPeriod**

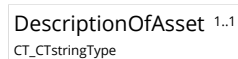
XML

AssetDisposedOfPreviousPeriod 0..1
CT_YesType

base	CT_YesType
path	[CTI]/TransferredTaxHistory/ElectionToTransfer/AssetDisposedOfPreviousPeriod
cardinality	0..1
description	An election to transfer tax history has been made in a previous accounting period - Asset(s) disposed of
id	[I105]



path	[CTI]/TransferredTaxHistory/AssetInformation
cardinality	0..999
description	Asset information
id	[ASSETINFORMATION]



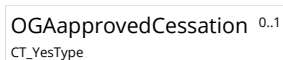
base	CT_CTstringType
path	[CTI]/TransferredTaxHistory/AssetInformation/DescriptionOfAsset
cardinality	1..1
description	Description of asset
maxLength	300
id	[I110]



base	CT_CTstringType
path	[CTI]/TransferredTaxHistory/AssetInformation/AssetReference
cardinality	1..1
description	Asset reference
example	AAAAAA000
pattern	[A-Z]{6}[0-9]{3}
id	[I115]

validation rule:

error code: 9475	description: [I115] must be unique within the submission.
transactional message (en)	Asset Reference (Box I115) must be unique within the submission.



base	CT_YesType
path	[CTI]/TransferredTaxHistory/AssetInformation/OGAApprovedCessation
cardinality	0..1
description	Put an 'X' in box I120 if OGA has approved the cessation of production

id	[I120]
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element: **STOCertificationQualified**

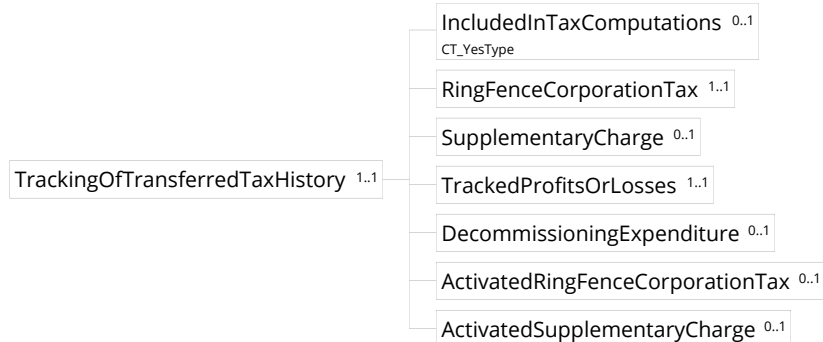
XML

STOCertificationQualified 0..1
CT_YesType

base	CT_YesType
path	[CTI]/TransferredTaxHistory/AssetInformation/STOCertificationQualified
cardinality	0..1
description	Put an 'X' in box I125 if STO certification of tracking is qualified
id	[I125]

element: **TrackingOfTransferredTaxHistory**

XML



path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory
cardinality	1..1
description	Tracking of transferred tax history
id	[TRACKINGOFTRANSFERREDTAXHISTORY]

element: **IncludedInTaxComputations**

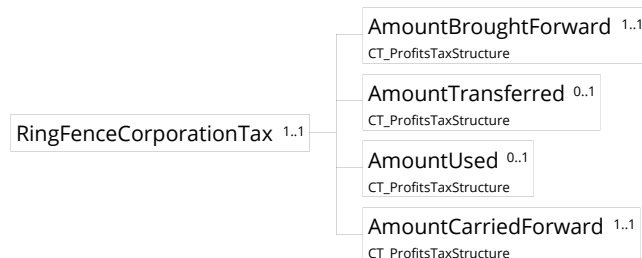
XML

IncludedInTaxComputations 0..1
CT_YesType

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

element: **RingFenceCorporationTax**

XML

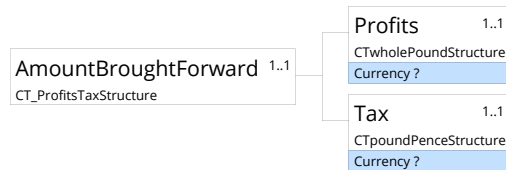


path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/RingFenceCorporationTax
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cardinality	1..1
description	Transferred tax history - Ring fence corporation tax
id	[I135]

element: **AmountBroughtForward**

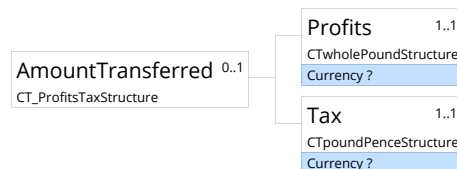
XML



base	CT_ProfitsTaxStructure
path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/RingFenceCorporationTax/AmountBroughtForward
cardinality	1..1
description	Amount brought forward or acquired
id	[I135A]

element: **AmountTransferred**

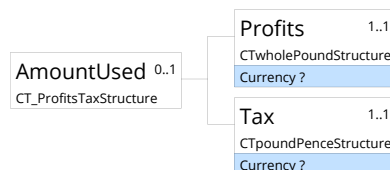
XML



base	CT_ProfitsTaxStructure
path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/RingFenceCorporationTax/AmountTransferred
cardinality	0..1
description	Amount transferred
id	[I135B]

element: **AmountUsed**

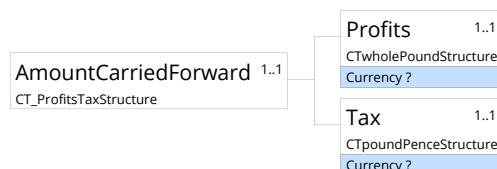
XML



base	CT_ProfitsTaxStructure
path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/RingFenceCorporationTax/AmountUsed
cardinality	0..1
description	Amount used this period
id	[I135C]

element: **AmountCarriedForward**

XML



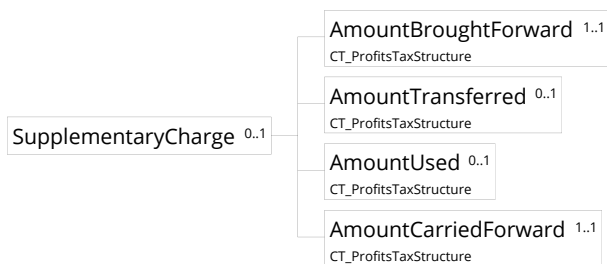
base	CT_ProfitsTaxStructure
path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/RingFenceCorporationTax/AmountCarriedForward
cardinality	1..1
description	Amount carried forward
id	[I135D]

validation rule:

error code: 9476	description: The [PTPROFITS] component of [I135D] should equal the [PTPROFITS] component of [I135A] minus the [PTPROFITS] components of [I135B] and [I135C].
transactional message (en)	The PROFITS in Box I135D should equal the PROFITS of Box I135A minus the PROFITS of Boxes I135B and Box I135C.
error code: 9477	description: The [PTTAX] component of [I135D] should equal the [PTTAX] component of [I135A] minus the [PTTAX] components of [I135B] and [I135C].
transactional message (en)	The TAX in box I135D should equal the TAX of Box I135A minus the TAX in Boxes I135B and I135C.

element: **SupplementaryCharge**

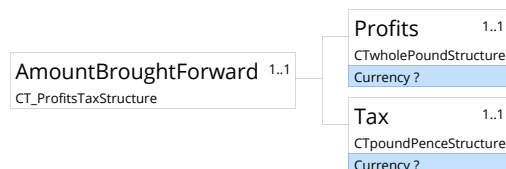
XML



path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/SupplementaryCharge
cardinality	0..1
description	Transferred tax history - Supplementary charge
id	[I140]

element: **AmountBroughtForward**

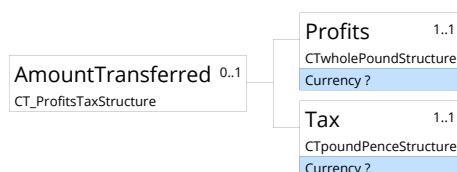
XML



base	CT_ProfitsTaxStructure
path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/SupplementaryCharge/AmountBroughtForward
cardinality	1..1
description	Amount brought forward or acquired
id	[I140A]

element: **AmountTransferred**

XML



base	CT_ProfitsTaxStructure
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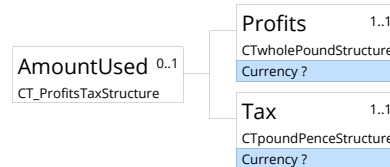
path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/SupplementaryCharge/AmountTransferred
cardinality	0..1
description	Amount transferred
id	[I140B]

validation rule:

error code: 9478	description: [I135B] should be present if [I140B] is present
transactional message (en)	If Box I140B is completed then Box I135B must be completed.

element: **AmountUsed**

XML



base	CT_ProfitsTaxStructure
path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/SupplementaryCharge/AmountUsed
cardinality	0..1
description	Amount used this period
id	[I140C]

validation rule:

error code: 9479	description: [I135C] should be present if [I140C] is present
transactional message (en)	If Box I140C is completed then Box I135C must be completed.

element: **AmountCarriedForward**

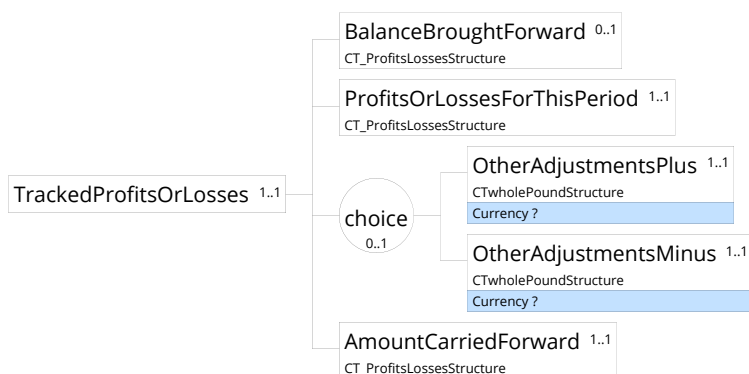
XML



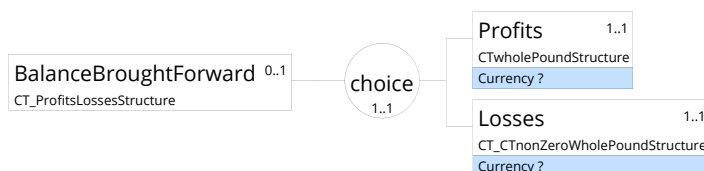
base	CT_ProfitsTaxStructure
path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/SupplementaryCharge/AmountCarriedForward
cardinality	1..1
description	Amount carried forward
id	[I140D]

validation rule:

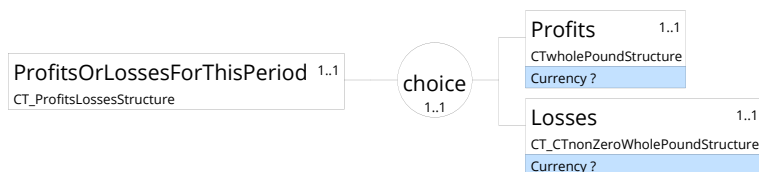
error code: 9480	description: The [PTPROFITS] component of [I140D] should equal the [PTPROFITS] component of [I140A] minus the [PTPROFITS] components of [I140B] and [I140C].
transactional message (en)	The PROFITS in Box I140D should equal the PROFITS of Box I140A minus the PROFITS of boxes I140B and I140C.
error code: 9481	description: The [PTTAX] component of [I140D] should equal the [PTTAX] component of [I140A] minus the [PTTAX] components of [I140B] and [I140C].
transactional message (en)	The TAX in Box I140D should equal the TAX of Box I140A minus the TAX of Boxes I140B and I140C.



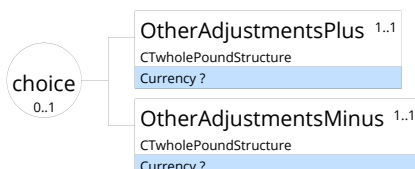
path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/TrackedProfitsOrLosses
cardinality	1..1
description	Tracked profits or losses
id	[I145]



base	CT_ProfitsLossesStructure
path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/TrackedProfitsOrLosses/BalanceBroughtForward
cardinality	0..1
description	Balance brought forward
id	[I145A]



base	CT_ProfitsLossesStructure
path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/TrackedProfitsOrLosses/ProfitsOrLossesForThisPeriod
cardinality	1..1
description	Profits or losses for this period
id	[I145B]



path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/TrackedProfitsOrLosses
cardinality	0..1

element: **OtherAdjustmentsPlus**

XML

OtherAdjustmentsPlus 1..1
CTWholePoundStructure
Currency ?

base	CTWholePoundStructure
path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/TrackedProfitsOrLosses/OtherAdjustmentsPlus
cardinality	1..1
description	Other adjustments Plus
id	[I145C1]

element: **OtherAdjustmentsMinus**

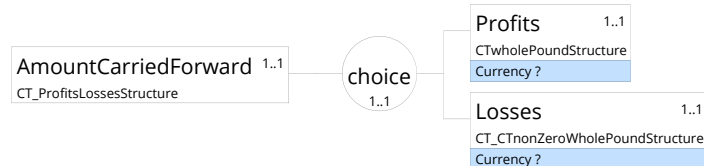
XML

OtherAdjustmentsMinus 1..1
CTWholePoundStructure
Currency ?

base	CTWholePoundStructure
path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/TrackedProfitsOrLosses/OtherAdjustmentsMinus
cardinality	1..1
description	Other adjustments Minus
id	[I145C2]

element: **AmountCarriedForward**

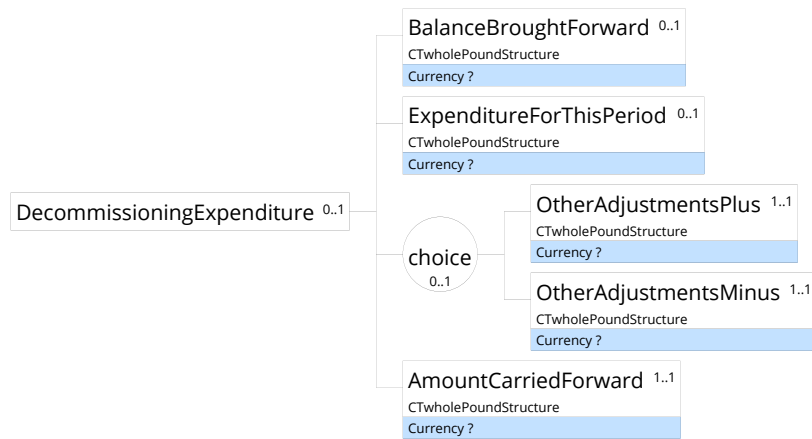
XML



base	CT_ProfitsLossesStructure
path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/TrackedProfitsOrLosses/AmountCarriedForward
cardinality	1..1
description	Amount carried forward
id	[I145D]

validation rule:

error code: 9482	description: [I145D] should be the sum of [I145A] + [I145B] + [I145C1] - [I145C2], where [PLPROFITS] components are considered positive while [PLLOSSES] components are considered negative.
transactional message (en)	Where the profits figure is positive and losses negative, Box I145D should equal the sum of Boxes I145A + I145B + I145C1 minus I145C2.



path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/Decommissioning Expenditure
cardinality	0..1
description	Decommissioning expenditure
id	[I150]

validation rule:

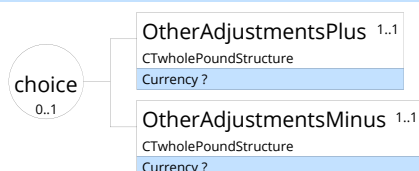
error code: 9483	description: If [I150] is present at least one of [I150A] or [I150B] should be present
transactional message (en)	If Box I150 is completed then at least one of Box I150A or I150B should be completed.



base	CTwholePoundStructure
path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/Decommissioning Expenditure/BalanceBroughtForward
cardinality	0..1
description	Balance brought forward
id	[I150A]



base	CTwholePoundStructure
path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/Decommissioning Expenditure/ExpenditureForThisPeriod
cardinality	0..1
description	Expenditure for this period
id	[I150B]



path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/DecommissioningExpenditure
cardinality	0..1

element: **OtherAdjustmentsPlus**

XML

OtherAdjustmentsPlus 1..1
CTWholePoundStructure
Currency ?

base	CTWholePoundStructure
path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/DecommissioningExpenditure/OtherAdjustmentsPlus
cardinality	1..1
description	Other adjustments Plus
id	[I150C1]

element: **OtherAdjustmentsMinus**

XML

OtherAdjustmentsMinus 1..1
CTWholePoundStructure
Currency ?

base	CTWholePoundStructure
path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/DecommissioningExpenditure/OtherAdjustmentsMinus
cardinality	1..1
description	Other adjustments Minus
id	[I150C2]

element: **AmountCarriedForward**

XML

AmountCarriedForward 1..1
CTWholePoundStructure
Currency ?

base	CTWholePoundStructure
path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/DecommissioningExpenditure/AmountCarriedForward
cardinality	1..1
description	Amount carried forward
id	[I150D]

validation rule:

error code: 9484	description: [I150D] should equal the sum of [I150A], [I150B], and [I150C1] minus [I150C2]
transactional message (en)	Box I150D must equal the sum of Boxes I150A, I150B, and I150C1 minus Box I150C2.

element: **ActivatedRingFenceCorporationTax**

XML



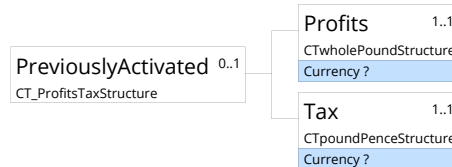
path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/ActivatedRingFenceCorporationTax
cardinality	0..1
description	Activated transferred tax history - Ring fence corporation tax
id	[I155]

validation rule:

error code: 9485	description: If [I155] is present at least one of [I155A] and [I155B] must be present
transactional message (en)	If Box I155 is completed at least one of the following Boxes must be completed: I155A, I155B.

element: **PreviouslyActivated**

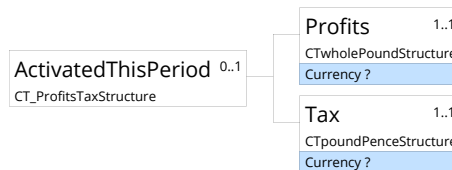
XML



base	CT_ProfitsTaxStructure
path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/ActivatedRingFenceCorporationTax/PreviouslyActivated
cardinality	0..1
description	Previously activated
id	[I155A]

element: **ActivatedThisPeriod**

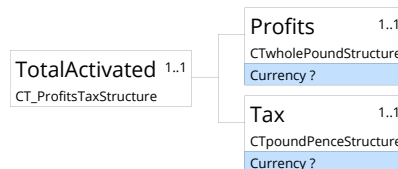
XML



base	CT_ProfitsTaxStructure
path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/ActivatedRingFenceCorporationTax/ActivatedThisPeriod
cardinality	0..1
description	Activated this period
id	[I155B]

element: **TotalActivated**

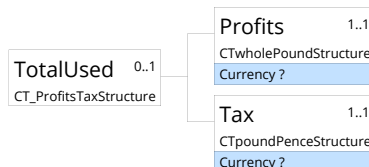
XML



base	CT_ProfitsTaxStructure
path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/ActivatedRingFenceCorporationTax/TotalActivated
cardinality	1..1
description	Total activated
id	[I155C]

validation rule:

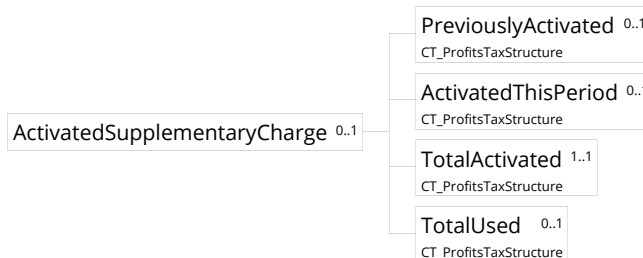
error code: 9486	description: The [PTPROFITS] component of [I155C] should equal the [PTPROFITS] component of [I155A] plus the [PTPROFITS] component of [I155B]
transactional message (en)	The PROFITS in Box I155C should equal the PROFITS in Box I155A plus the PROFITS in Box I155B.
error code: 9487	description: The [PTTAX] component of [I155C] should equal the [PTTAX] component of [I155A] plus the [PTTAX] component of [I155B]
transactional message (en)	The TAX in Box I155C should equal the TAX in Box I155A plus the Tax in Box I155B.

element: TotalUsed
XML


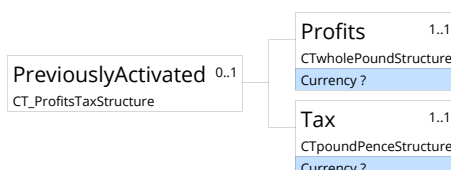
base	CT_ProfitsTaxStructure
path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/ActivatedRingFenceCorporationTax/TotalUsed
cardinality	0..1
description	Total used
id	[I155D]

validation rule:

error code: 9488	description: The [PTPROFITS] component of [I155D] should not exceed the [PTPROFITS] component of [I155C]
transactional message (en)	The profits in Box I155D should not exceed the profits in Box I155C.
error code: 9489	description: The [PTTAX] component of [I155D] should not exceed the [PTTAX] component of [I155C]
transactional message (en)	The tax in Box I155D should not exceed the tax in Box I155C.

element: ActivatedSupplementaryCharge
XML


path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/ActivatedSupplementaryCharge
cardinality	0..1
description	Activated transferred tax history - Supplementary charge
id	[I160]

element: PreviouslyActivated
XML


base	CT_ProfitsTaxStructure
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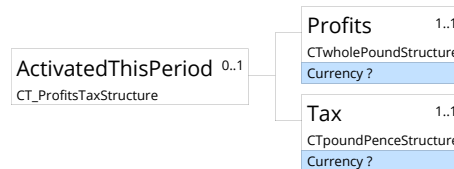
path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/ActivatedSupplymentaryCharge/PreviouslyActivated
cardinality	0..1
description	Previously activated
id	[I160A]

validation rule:

error code: 9490	description: [I155A] should be present if [I160A] is present
transactional message (en)	Box I155A must be completed if Box I160A is completed.

element: **ActivatedThisPeriod**

XML



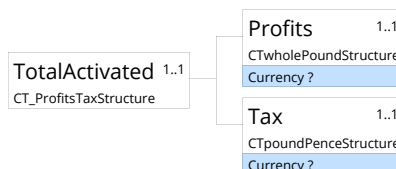
base	CT_ProfitsTaxStructure
path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/ActivatedSupplymentaryCharge/ActivatedThisPeriod
cardinality	0..1
description	Activated this period
id	[I160B]

validation rule:

error code: 9491	description: [I155B] should be present if [I160B] is present
transactional message (en)	Box I155B must be completed if Box I160B is completed.

element: **TotalActivated**

XML



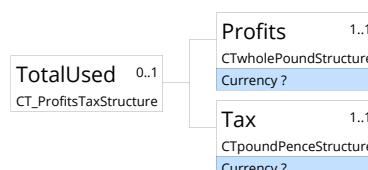
base	CT_ProfitsTaxStructure
path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/ActivatedSupplymentaryCharge/TotalActivated
cardinality	1..1
description	Total activated
id	[I160C]

validation rule:

error code: 9492	description: [I155C] should be present if [I160C] is present
transactional message (en)	Box I155C must be completed if Box I160C is completed.

element: **TotalUsed**

XML



base	CT_ProfitsTaxStructure
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path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/ActivatedSupplementaryCharge/TotalUsed
cardinality	0..1
description	Total used
id	[I160D]

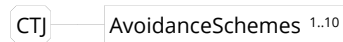
validation rule:

error code: 9493	description: [I155D] should be present if [I160D] is present
transactional message (en)	Box I155D must be completed if Box I160D is completed.



type: CTJ

XML



path	[CTJ]
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element: **AvoidanceSchemes**

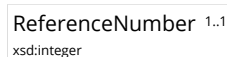
XML



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

element: **ReferenceNumber**

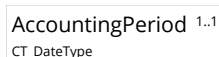
XML



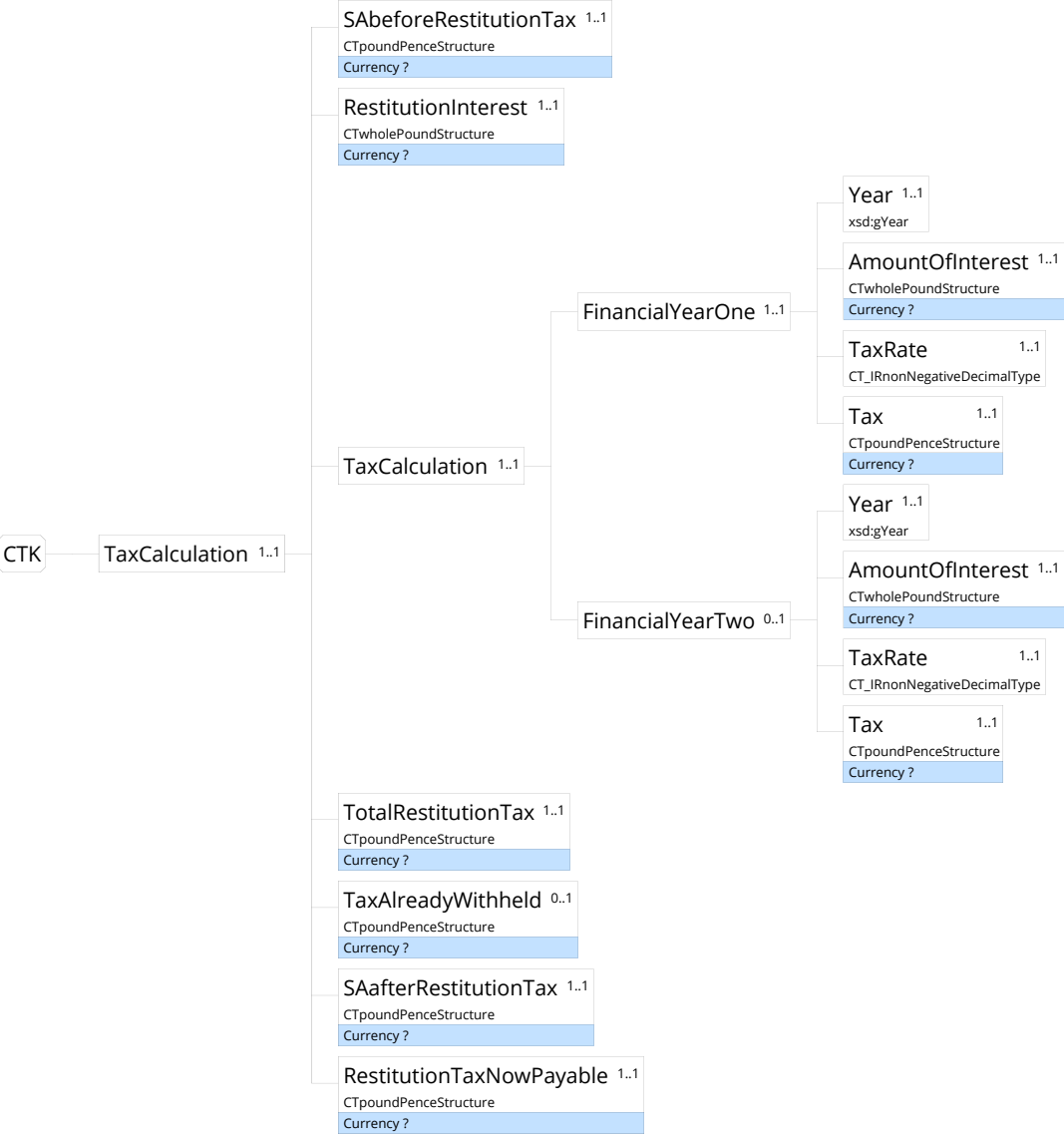
base	xsd:integer
path	[CTJ]/AvoidanceSchemes/ReferenceNumber
cardinality	1..1
description	Reference number
example	12345678
pattern	[0-9]{8}
maxInclusive	99999999
id	[J5]

element: **AccountingPeriod**

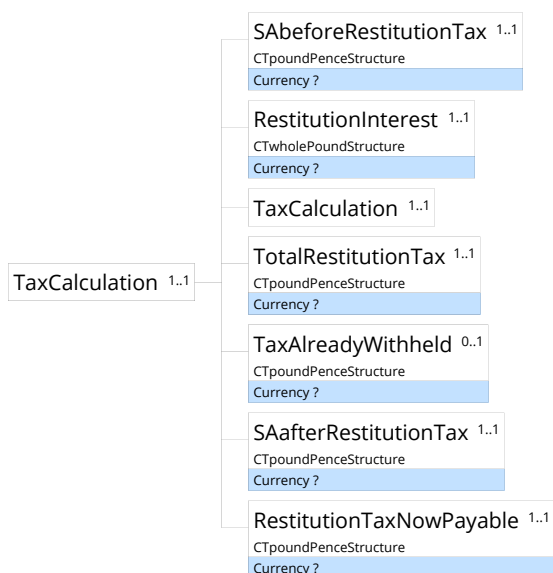
XML



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



path	[CTK]
description	Restitution tax



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



base	CTpoundPenceStructure
path	[CTK]/TaxCalculation/SAbeforeRestitutionTax
cardinality	1..1
description	Self-assessment of tax payable before restitution tax
id	[K5]

validation rule:

error code: 9462	description: [K5] should equal [525].
transactional message (en)	Box K5 must equal Box 525.
transactional message (cy)	Mae'n rhaid i Flwch K5 fod yn hafal i Flwch 525



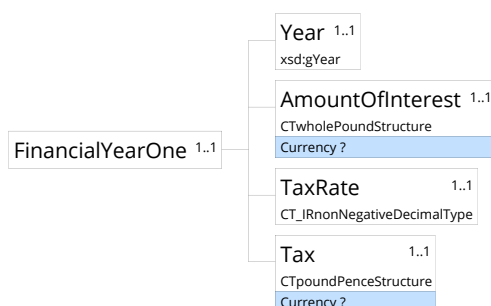
base	CTwholePoundStructure
path	[CTK]/TaxCalculation/RestitutionInterest
cardinality	1..1
description	Restitution interest
id	[K10]



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

validation rule:

error code: 9220	description: [K15.2] should be submitted if [35] falls in the financial year following the financial year of [30].
transactional message (en)	Box K15.2 must be submitted if the return period to date in Box 35 falls in the financial year following the financial year of the return period from date in Box 30.



path	[CTK]/TaxCalculation/TaxCalculation/FinancialYearOne
cardinality	1..1
id	[K15.1]



base	xsd:gYear
path	[CTK]/TaxCalculation/TaxCalculation/FinancialYearOne/Year
cardinality	1..1
description	Financial year one
example	2016
pattern	[0-9]{4}
id	[K15.1A]

validation rule:

error code: 9221	description: [K15.1A] should equal the equivalent financial year of the date in [30].
transactional message (en)	Box K15.1A must equal the equivalent financial year of the return period From date in Box 30
transactional message (cy)	Mae'n rhaid i Flwch K15.1A fod yn hafal i'r flwyddyn ariannol gyfwerth o ddyddiad O cyfnod y ffurflen dreth ym Mluch 30



base	CTwholePoundStructure
path	[CTK]/TaxCalculation/TaxCalculation/FinancialYearOne/AmountOfInterest
cardinality	1..1
description	Amount of interest
id	[K15.1B]

validation rule:

error code: 9222	description: If [K15.2] is absent, [K15.1B] should equal [K10].
transactional message (en)	If Box K15.2 is not completed then Box K15.1B must equal Box K10
error code: 9223	description: If [K15.2] is present, [K15.1B] should be less than or equal to [K10].
transactional message (en)	If Box K15.2 is completed then Box K15.1B must be less than or equal to Box K10.

element: TaxRate

XML

TaxRate	1..1
CT_IRnonNegativeDecimalType	

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

validation rule:

error code: 9224	description: [K15.1C] should equal [RESTITUTION INTEREST TAX RATE].
transactional message (en)	Box K15.1C must equal the Restitution interest tax rate

element: Tax

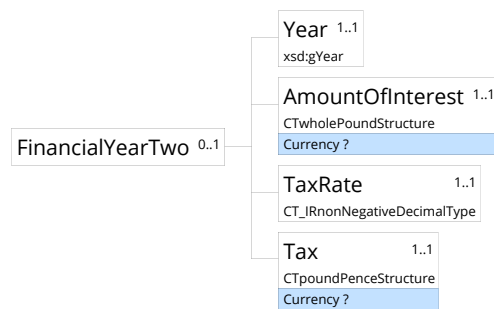
XML

Tax	1..1
CTpoundPenceStructure	
Currency ?	

base	CTpoundPenceStructure
path	[CTK]/TaxCalculation/TaxCalculation/FinancialYearOne/Tax
cardinality	1..1
description	Tax
id	[K15.1D]

validation rule:

error code: 9225	description: [K15.1D] should equal [K15.1B] multiplied by ([K15.1C] divided by 100) rounded to two decimal places (round up if third decimal is greater than or equal to 5, otherwise round down).
transactional message (en)	Box K15.1D must equal Box K15.1B multiplied by (Box K15.1C divided by 100) rounded to two decimal places (round up if third decimal is greater than or equal to 5, otherwise round down).



path	[CTK]/TaxCalculation/TaxCalculation/FinancialYearTwo
cardinality	0..1
id	[K15.2]

validation rule:

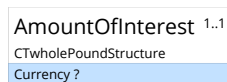
error code: 9226	description: [K15.2] should not be submitted if [30] and [35] both fall within the same financial year.
transactional message (en)	Box K15.2 must not be completed if the return period date 'From' and 'To' both fall within the same financial year.



base	xsd:gYear
path	[CTK]/TaxCalculation/TaxCalculation/FinancialYearTwo/Year
cardinality	1..1
description	Financial year two
example	2017
pattern	[0-9]{4}
id	[K15.2A]

validation rule:

error code: 9227	description: [K15.2A] should equal [K15.1A] plus 1.
transactional message (en)	Box K15.2A must equal Box K15.1A plus one
transactional message (cy)	Mae'n rhaid i Flwch K15.2A fod yn hafal i Blwch K15.1A plws un.



base	CTwholePoundStructure
path	[CTK]/TaxCalculation/TaxCalculation/FinancialYearTwo/AmountOfInterest
cardinality	1..1
description	Amount of interest
id	[K15.2B]

validation rule:

error code: 9228	description: [K15.2B] should equal [K10] minus [K15.1B].
transactional message (en)	Box K15.2B must equal Box K10 minus Box K15.1B.
transactional message (cy)	Mae'n rhaid i Flwch K15.2B fod yn hafal i Flwch K10 llai Blwch K15.1B

TaxRate 1..1
CT_IRnonNegativeDecimalType

base	CT_IRnonNegativeDecimalType
path	[CTK]/TaxCalculation/TaxCalculation/FinancialYearTwo/TaxRate
cardinality	1..1
description	Rate of tax
minInclusive	0.00
maxInclusive	100.00
id	[K15.2C]

validation rule:

error code: 9229	description: [K15.2C] should equal [RESTITUTION INTEREST TAX RATE].
transactional message (en)	Box K15.2C must equal the Restitution interest tax rate

Tax 1..1
CTpoundPenceStructure
Currency ?

base	CTpoundPenceStructure
path	[CTK]/TaxCalculation/TaxCalculation/FinancialYearTwo/Tax
cardinality	1..1
description	Tax
id	[K15.2D]

validation rule:

error code: 9230	description: [K15.2D] should equal [K15.2B] multiplied by ([K15.2C] divided by 100) rounded to two decimal places (round up if third decimal is greater than or equal to 5, otherwise round down).
transactional message (en)	Box K15.2D must equal Box K15.2B multiplied by Box K15.2C divided by 100) rounded to two decimal places (round up if third decimal is greater than or equal to 5, otherwise round down).

TotalRestitutionTax 1..1
CTpoundPenceStructure
Currency ?

base	CTpoundPenceStructure
path	[CTK]/TaxCalculation/TotalRestitutionTax
cardinality	1..1
description	Total restitution tax
id	[K20]

validation rule:

error code: 9231	description: [K20] should equal [K15.1D] plus [K15.2D].
transactional message (en)	Box K20 must equal Box K15.1D plus Box K15.2D
transactional message (cy)	Mae'n rhaid i Flwch K20 fod yn hafal i Blwch K15.1D plws K15.2D.

TaxAlreadyWithheld 0..1
CTpoundPenceStructure
Currency ?

base	CTpoundPenceStructure
path	[CTK]/TaxCalculation/TaxAlreadyWithheld
cardinality	0..1
description	Tax already withheld
id	[K25]

validation rule:

error code: 9232	description: [K25] should not exceed [K20].
transactional message (en)	Box K25 must not be greater than Box K20.
transactional message (cy)	Ni ddylai Blwch K25 fod yn fwy na Blwch K20

element: **SAafterRestitutionTax**

XML

SAafterRestitutionTax 1..1
CTpoundPenceStructure
Currency ?

base	CTpoundPenceStructure
path	[CTK]/TaxCalculation/SAafterRestitutionTax
cardinality	1..1
description	Self-assessment of tax payable after restitution tax
id	[K30]

validation rule:

error code: 9233	description: [K30] should equal [K5] plus [K20] minus [K25].
transactional message (en)	Box K30 must equal Box K5 plus Box K20 minus Box K25
transactional message (cy)	Mae'n rhaid i Flwch K30 fod yn hafal i Blwch K5 plws K20 llai Blwch K25

element: **RestitutionTaxNowPayable**

XML

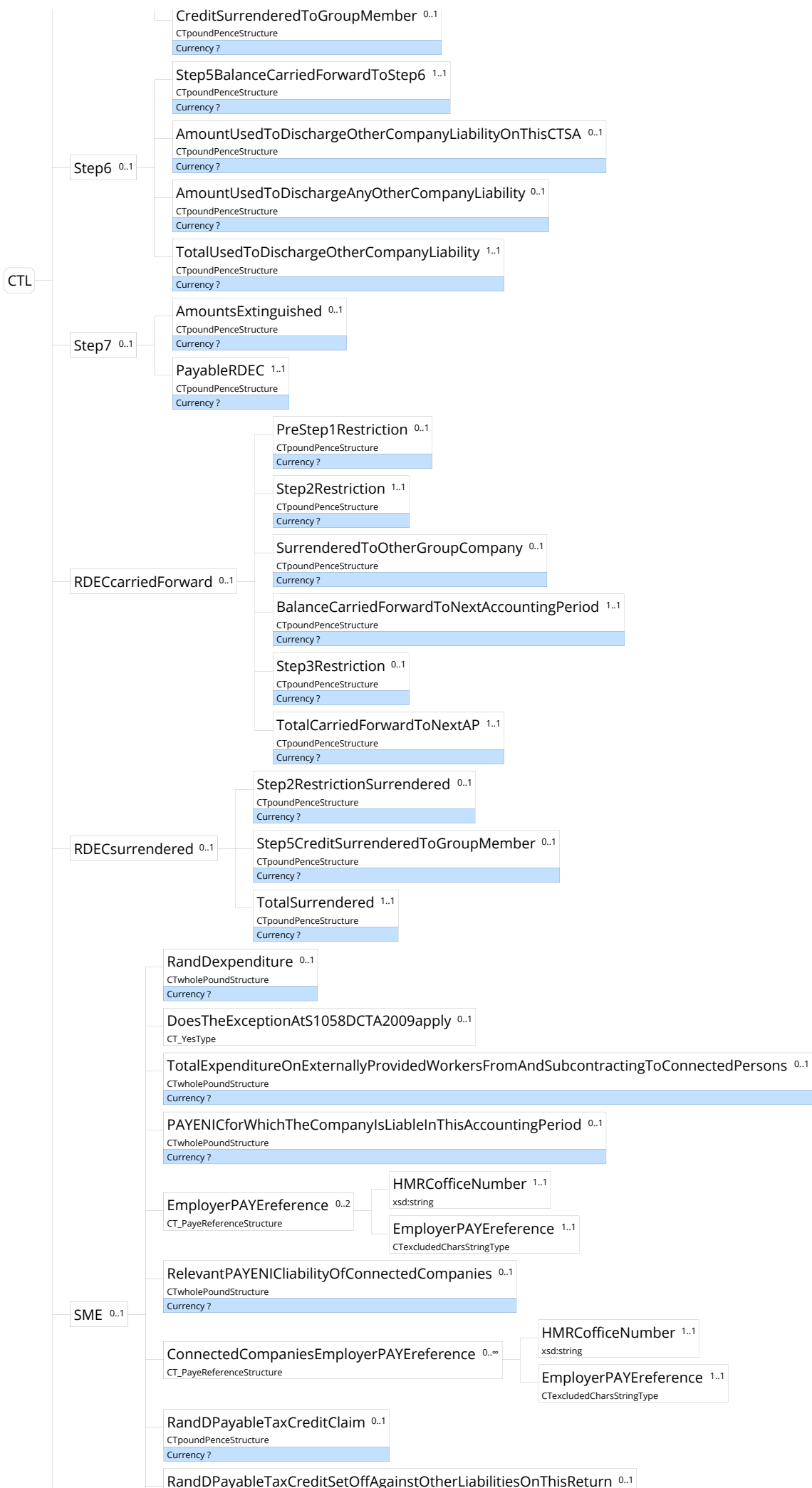
RestitutionTaxNowPayable 1..1
CTpoundPenceStructure
Currency ?

base	CTpoundPenceStructure
path	[CTK]/TaxCalculation/RestitutionTaxNowPayable
cardinality	1..1
description	Restitution tax now payable
id	[K35]

validation rule:

error code: 9235	description: [K35] should equal [K20] minus [K25].
transactional message (en)	Box K35 must equal Box K20 minus Box K25
transactional message (cy)	Mae'n rhaid i Flwch K35 fod yn hafal i Flwch K20 llai Blwch K25
error code: 9239	description: If [K35] is submitted then [527] must be present and equal to [K35].
transactional message (en)	If Box K35 is completed then Box 527 must be completed and equal to Box K35
transactional message (cy)	Os yw Blwch K35 wedi ei gwblhau mae'n rhaid i Flwch 527 fod wedi ei gwblhau ac yn hafal i Flwch K35

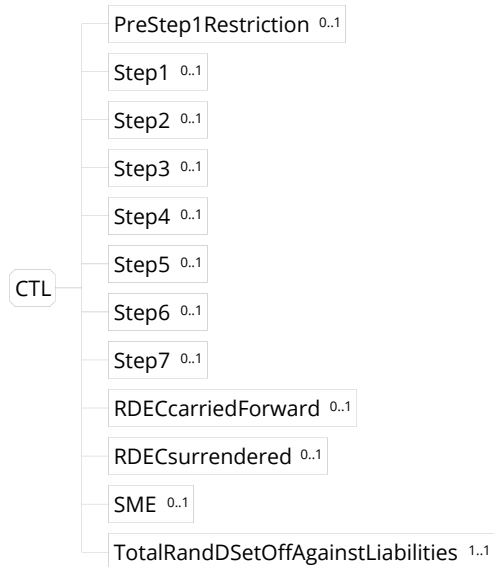






type: CTL

XML



path	[CTL]
description	Research and Development

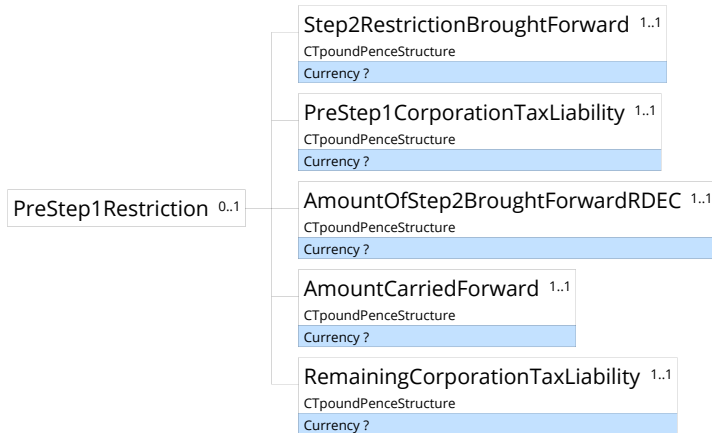
validation rule:

error code: 9710	description: If [N115] is present at least one of [SL053], [SL001] and [SL042] must be present
transactional message (en)	Supplementary form CT600L is present so Pre-Step 1 restriction section, Step 1 section or SME section must be completed
error code: 9711	description: [SL010] should be present if ([L25] minus [L45]) exceeds 0
transactional message (en)	Step 2 section on supplementary form CT600L must be completed if Box L25 minus Box L45 is greater than 0
error code: 9712	description: [SL015] should be present if ([L50] minus [L65]) exceeds 0
transactional message (en)	Step 3 section on supplementary form CT600L must be completed if Box L50 minus Box L65 is greater than 0
error code: 9713	description: [SL019] should be present if ([L70] minus [L80]) exceeds 0
transactional message (en)	Step 4 section on supplementary form CT600L must be completed if Box L70 minus Box L80 is greater than 0
error code: 9714	description: [SL022] should be present if ([L85] minus [L90]) exceeds 0
transactional message (en)	Step 5 section on supplementary form CT600L must be completed if Box L85 minus Box L90 is greater than 0

error code: 9715	description: [SL025] should be present if ([L95] minus [L100]) exceeds 0
transactional message (en)	Step 6 section on supplementary form CT600L must be completed if Box L95 minus Box L100 is greater than 0
error code: 9716	description: [SL030] should be present if ([L105] minus [L120]) exceeds 0
transactional message (en)	Step 7 section on supplementary form CT600 must be completed if Box L105 minus Box L120 is greater than 0

element: PreStep1Restriction

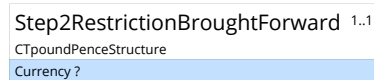
XML



path	[CTL]/PreStep1Restriction
cardinality	0..1
description	Pre-Step 1 restriction
id	[SL053]

element: Step2RestrictionBroughtForward

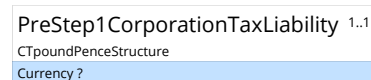
XML



base	CTpoundPenceStructure
path	[CTL]/PreStep1Restriction/Step2RestrictionBroughtForward
cardinality	1..1
description	Step 2 restriction brought forward from previous accounting periods
id	[L5]

element: PreStep1CorporationTaxLiability

XML



base	CTpoundPenceStructure
path	[CTL]/PreStep1Restriction/PreStep1CorporationTaxLiability
cardinality	1..1
description	Corporation Tax Liability
id	[L6]

validation rule:

error code: 9623	description: [L6] is valid only if this equals [475]
transactional message (en)	Box L6 must equal Box 475

AmountOfStep2BroughtForwardRDEC 1..1
 CTpoundPenceStructure
 Currency ?

base	CTpoundPenceStructure
path	[CTL]/PreStep1Restriction/AmountOfStep2BroughtForwardRDEC
cardinality	1..1
description	Amount of step 2 brought forward RDEC used to discharge Corporation Tax liability
id	[L7]

validation rule:

error code: 9624	description: [L7] is valid only if this equals [L194]
transactional message (en)	Box L7 must equal Box L194
error code: 9625	description: Must equal the lesser of [L5] and [L6]
transactional message (en)	Box L7 must equal the lesser of Box L5 and L6

AmountCarriedForward 1..1
 CTpoundPenceStructure
 Currency ?

base	CTpoundPenceStructure
path	[CTL]/PreStep1Restriction/AmountCarriedForward
cardinality	1..1
description	Amount carried forward to next accounting period
id	[L8]

validation rule:

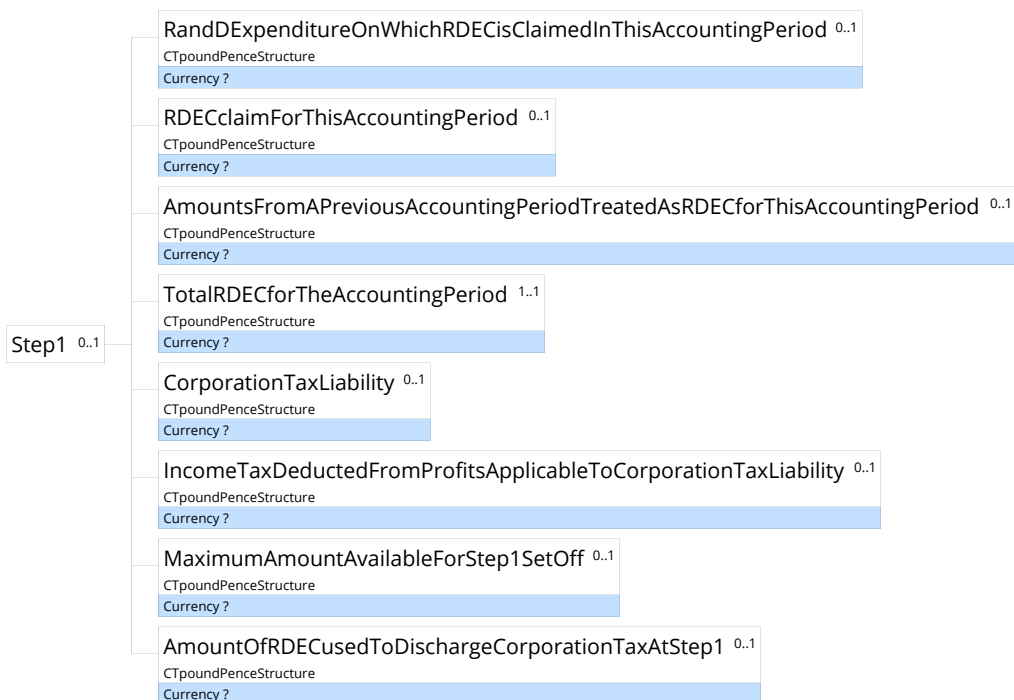
error code: 9626	description: [L8] is valid only if this equals ([L5] minus [L7])
transactional message (en)	Box L8 must equal Box L5 minus Box L7
error code: 9627	description: [L8] is valid only if this equals [L129]
transactional message (en)	Box L8 must equal Box L129

RemainingCorporationTaxLiability 1..1
 CTpoundPenceStructure
 Currency ?

base	CTpoundPenceStructure
path	[CTL]/PreStep1Restriction/RemainingCorporationTaxLiability
cardinality	1..1
description	Remaining Corporation Tax liability
id	[L9]

validation rule:

error code: 9628	description: [L9] is valid only if this equals ([L6] minus [L7])
transactional message (en)	Box L9 must equal Box L6 minus Box L7



path	[CTL]/Step1
cardinality	0..1
description	Step 1 - Calculation of Research & Development
id	[SL001]

validation rule:

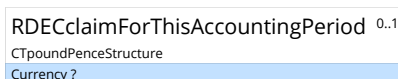
error code: 9718	description: If [SL001] is present at least one of [L15] and [L20] must be present
transactional message (en)	Step 1 section on supplementary form CT600L can only be present if either Box L15 or Box L20 are completed
error code: 9719	description: [L30] is mandatory if ([475] or [L9]) and [SL001] present
transactional message (en)	Box L30 must be completed if the Step 1 section on supplementary form CT600L is present and Box 475 or Box L9 is completed



base	CTpoundPenceStructure
path	[CTL]/Step1/RandExpenditureOnWhichRDECisClaimedInThisAccountingPeriod
cardinality	0..1
description	R&D expenditure on which RDEC is claimed in this accounting period
id	[L10]

validation rule:

error code: 9720	description: [L15] should be present if [L10] is present
transactional message (en)	Box L15 must be completed if Box L10 is completed



base	CTpoundPenceStructure
path	[CTL]/Step1/RDECclaimForThisAccountingPeriod
cardinality	0..1
description	RDEC claim for this accounting period
id	[L15]

validation rule:

error code: 9721	description: [L15] is valid only if it is less than [L10]
transactional message (en)	Box L15 must be less than Box L10
error code: 9722	description: If [L185] or [L190] are present then [L15] must equal [L185] + [L190]
transactional message (en)	If Box L185 or Box L190 are completed then Box L15 must equal the sum of Boxes L185 and L190
error code: 9723	description: [L10] should be present if [L15] is present
transactional message (en)	Box L10 must be completed if Box L15 is completed

element: **AmountsFromAPreviousAccountingPeriodTreatedAsRDECforThisAccountingPeriod**

XML

AmountsFromAPreviousAccountingPeriodTreatedAsRDECforThisAccountingPeriod	0..1
CTpoundPenceStructure	
Currency ?	

base	CTpoundPenceStructure
path	[CTL]/Step1/AmountsFromAPreviousAccountingPeriodTreatedAsRDECforThisAccountingPeriod
cardinality	0..1
description	Step 3 amounts from a previous accounting period treated as RDEC for this accounting period
id	[L20]

element: **TotalRDECforTheAccountingPeriod**

XML

TotalRDECforTheAccountingPeriod	1..1
CTpoundPenceStructure	
Currency ?	

base	CTpoundPenceStructure
path	[CTL]/Step1/TotalRDECforTheAccountingPeriod
cardinality	1..1
description	Total RDEC for the accounting period
id	[L25]

validation rule:

error code: 9724	description: [L25] is valid only if it equals ([L15] plus [L20])
transactional message (en)	Box L25 must equal the sum of Boxes L15 and L20

element: **CorporationTaxLiability**

XML

CorporationTaxLiability	0..1
CTpoundPenceStructure	
Currency ?	

base	CTpoundPenceStructure
path	[CTL]/Step1/CorporationTaxLiability
cardinality	0..1
description	Remaining Corporation Tax liability
id	[L30]

validation rule:

error code: 9726	description: [L40] should be present if [L30] is present
transactional message (en)	Box L40 must be completed if Box L30 is completed
error code: 9725	description: If [L9] is present then [L30] must equal [L9]. If [L9] is not present then [L30] must equal [475]
transactional message (en)	If Box L9 is completed then Box L30 must equal Box L9. If Box L9 is not completed then Box L30 must equal Box 475

element: IncomeTaxDeductedFromProfitsApplicableToCorporationTaxLiability**XML**

IncomeTaxDeductedFromProfitsApplicableToCorporationTaxLiability 0..1
CTpoundPenceStructure
Currency ?

base	CTpoundPenceStructure
path	[CTL]/Step1/IncomeTaxDeductedFromProfitsApplicableToCorporationTaxLiability
cardinality	0..1
description	Income Tax deducted from profits (applicable to Corporation Tax liability)
id	[L35]

validation rule:

error code: 9727	description: If [L35] is present [L30] should be present
transactional message (en)	Box L35 can only be completed if Box L30 is completed
error code: 9728	description: [L35] is valid only if this does not exceed [515]
transactional message (en)	Box L35 must be less than or equal to Box 515
error code: 9729	description: [L35] is valid only if this does not exceed [L30]
transactional message (en)	Box L35 must be less than or equal to Box L30

element: MaximumAmountAvailableForStep1SetOff**XML**

MaximumAmountAvailableForStep1SetOff 0..1
CTpoundPenceStructure
Currency ?

base	CTpoundPenceStructure
path	[CTL]/Step1/MaximumAmountAvailableForStep1SetOff
cardinality	0..1
description	Maximum amount available for Step 1 set off
id	[L40]

validation rule:

error code: 9730	description: [L40] is valid only if this equals ([L30] minus [L35])
transactional message (en)	Box L40 must equal Box L30 minus Box L35

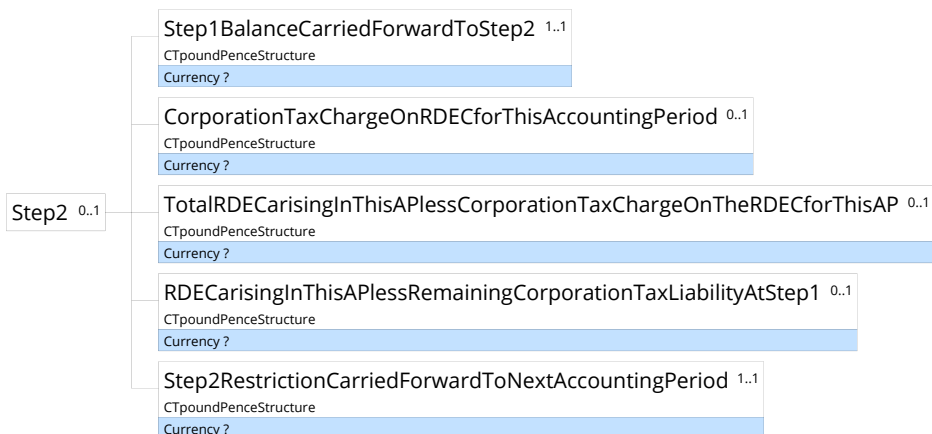
element: AmountOfRDECusedToDischargeCorporationTaxAtStep1**XML**

AmountOfRDECusedToDischargeCorporationTaxAtStep1 0..1
CTpoundPenceStructure
Currency ?

base	CTpoundPenceStructure
path	[CTL]/Step1/AmountOfRDECusedToDischargeCorporationTaxAtStep1
cardinality	0..1
description	Amount of RDEC used to discharge Corporation Tax at Step 1
id	[L45]

validation rule:

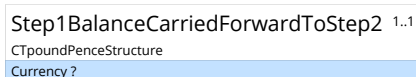
error code: 9731	description: [L45] is valid only if it equals [L195]
transactional message (en)	Box L45 must equal L195
error code: 9732	description: [L45] must equal the lesser of [L25] and [L40]. If [L40] is not present then [L45] must be zero.
transactional message (en)	Box L45 must equal the lesser of Boxes L25 and L40. If Box L40 is not completed then Box L45 must equal 0.
error code: 9733	description: [L195] should be present if [L45] is present
transactional message (en)	Box L195 must be completed if Box L45 is completed

element: Step2**XML**

path	[CTL]/Step2
cardinality	0..1
description	Step 2 - Calculation of notional tax charge
id	[SL010]

validation rule:

error code: 9734	description: If [SL010] is present then [SL001] must be present
transactional message (en)	Step 2 section on supplementary form CT600L can only be completed if Step 1 section on the same form is completed
error code: 9735	description: [L55] should be present if [L15] is present and [SL010] is present
transactional message (en)	Box L55 must be completed if L15 and Step 2 on supplementary form CT600L are both completed
error code: 9736	description: [SL032] should be present if [SL010] is present
transactional message (en)	RDEC carried forward section on supplementary form CT600L must be completed if Step 2 section on the same form is completed

element: Step1BalanceCarriedForwardToStep2**XML**

base	CTpoundPenceStructure
path	[CTL]/Step2/Step1BalanceCarriedForwardToStep2
cardinality	1..1
description	Step 1 balance carried forward to Step 2
id	[L50]

validation rule:

error code: 9737	description: [L50] is valid only if it equals ([L25] minus [L45])
transactional message (en)	Box L50 must equal Box L25 minus Box L45

CorporationTaxChargeOnRDECforThisAccountingPeriod 0..1
 CTpoundPenceStructure
 Currency ?

base	CTpoundPenceStructure
path	[CTL]/Step2/CorporationTaxChargeOnRDECforThisAccountingPeriod
cardinality	0..1
description	Corporation Tax charge on RDEC for this accounting period
id	[L55]

validation rule:

error code: 9738	description: [L55] must not be less than [L15] multiplied by the lowest of ([CT RATE FOR NI TRADING PROFITS], [FULL RATE OF CT], [FULL RF RATE OF CT], [RF SMALL CO RATE OF CT], [EQUIV. LOW CT RATE]) at either [30] or [35]
transactional message (en)	Box L55 must not be less than Box L15 multiplied by the lowest tax rate of [FULL RATE OF CT], [FULL RF RATE OF CT], [RF SMALL CO RATE OF CT], [EQUIV. LOW CT RATE] or [CT RATE FOR NI TRADING PROFITS] at either the return period start date in Box 30 or the return period end date in Box 35
error code: 9739	description: [L60] should be present if [L55] is present
transactional message (en)	Box L60 must be completed if Box L55 is completed

TotalRDEC arising In This AP less Corporation Tax Charge On The RDEC for This AP 0..1
 CTpoundPenceStructure
 Currency ?

base	CTpoundPenceStructure
path	[CTL]/Step2/TotalRDEC arising In This AP less Corporation Tax Charge On The RDEC for This AP
cardinality	0..1
description	Total RDEC arising in this AP less Corporation Tax charge on the RDEC for this AP
id	[L60]

validation rule:

error code: 9740	description: [L60] is valid only if this equals ([L15] minus [L55])
transactional message (en)	Box L60 must equal Box L15 minus Box L55

RDEC arising In This AP less Remaining Corporation Tax Liability At Step 1 0..1
 CTpoundPenceStructure
 Currency ?

base	CTpoundPenceStructure
path	[CTL]/Step2/RDEC arising In This AP less Remaining Corporation Tax Liability At Step 1
cardinality	0..1
description	RDEC arising in this AP less remaining Corporation Tax liability at step 1
id	[L62]

validation rule:

error code: 9630	description: If [L40] is less than [L15] then [L62] must equal [L15]-[L40], else [L62] must equal zero
transactional message (en)	If Box L40 is less than Box L15 then Box L62 must equal Box L15 minus Box L40 otherwise Box L62 must equal 0 (zero)

element: **Step2RestrictionCarriedForwardToNextAccountingPeriod**

XML

Step2RestrictionCarriedForwardToNextAccountingPeriod 1..1
CTpoundPenceStructure
Currency ?

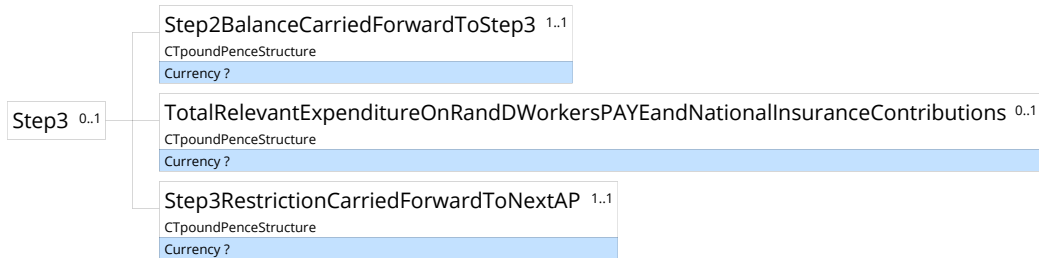
base	CTpoundPenceStructure
path	[CTL]/Step2/Step2RestrictionCarriedForwardToNextAccountingPeriod
cardinality	1..1
description	Step 2 restriction carried forward to next accounting period
id	[L65]

validation rule:

error code: 9741	description: [L65] is valid only if this equals [L130]
transactional message (en)	Box L65 must equal Box L130
error code: 9631	description: If ([L9] is present or [30] is on or after '2022-04-01') and [L60] is less than [L62] then [L65] must equal [L62] - [L60]
transactional message (en)	If box L9 is completed or the return period start date in Box 30 is on or after 1 April 2022 and Box L60 is less than Box L62, then Box L65 must equal Box L62 minus Box L60
error code: 9989	description: If ([L9] is present or [30] is on or after '2022-04-01') and [L60] is not less than [L62] then [L65] must equal zero
transactional message (en)	If box L9 is completed or the return period start date in Box 30 is on or after 1 April 2022 and Box L60 is not less than Box L62, then Box L65 must equal 0 (zero)

element: **Step3**

XML



path	[CTL]/Step3
cardinality	0..1
description	Step 3 - Expenditure on R&D workers' PAYE and National Insurance Contributions
id	[SL015]

validation rule:

error code: 9743	description: If [SL015] is present then [SL010] should be present
transactional message (en)	Step 3 section on supplementary form CT600L can only be completed if Step 2 section on the same form is completed

element: **Step2BalanceCarriedForwardToStep3**

XML

Step2BalanceCarriedForwardToStep3 1..1
CTpoundPenceStructure
Currency ?

base	CTpoundPenceStructure
path	[CTL]/Step3/Step2BalanceCarriedForwardToStep3
cardinality	1..1
description	Step 2 balance carried forward to Step 3
id	[L70]

validation rule:

error code: 9744	description: [L70] is valid only if this equals ([L50] minus [L65])
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transactional message (en)	Box L70 must equal Box L50 minus Box L65
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element: **TotalRelevantExpenditureOnRandDWorkersPAYEandNationalInsuranceContributions** XML

TotalRelevantExpenditureOnRandDWorkersPAYEandNationalInsuranceContributions	0..1
CTpoundPenceStructure	
Currency ?	

base	CTpoundPenceStructure
path	[CTL]/Step3/TotalRelevantExpenditureOnRandDWorkersPAYEandNationalInsuranceContributions
cardinality	0..1
description	Total relevant expenditure on R&D workers' PAYE and National Insurance contributions
id	[L75]

element: **Step3RestrictionCarriedForwardToNextAP** XML

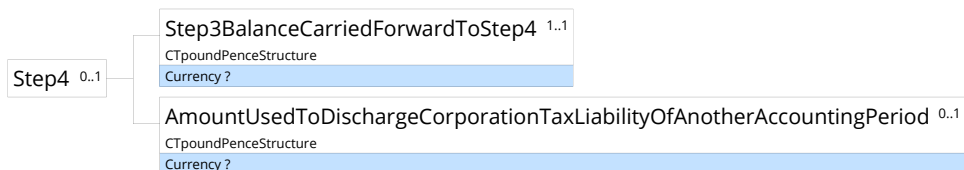
Step3RestrictionCarriedForwardToNextAP	1..1
CTpoundPenceStructure	
Currency ?	

base	CTpoundPenceStructure
path	[CTL]/Step3/Step3RestrictionCarriedForwardToNextAP
cardinality	1..1
description	Step 3 restriction carried forward to next AP
id	[L80]

validation rule:

error code: 9745	description: [L80] is valid only if this equals [L145]
transactional message (en)	Box L80 must equal Box L145
error code: 9746	description: If [L75] is less than [L70] then [L80] must equal [L70] - [L75], else [L80] must equal zero
transactional message (en)	If Box L75 is less than Box L70 then Box L80 must equal Box L70 minus L75 otherwise Box L80 must equal 0
error code: 9747	description: [L145] should be present if [L80] is present
transactional message (en)	Box L80 must be completed if Step 3 section on supplementary form CT600L is completed

element: **Step4** XML



path	[CTL]/Step4
cardinality	0..1
description	Step 4 - RDEC to be offset against outstanding Corporation Tax liabilities
id	[SL019]

validation rule:

error code: 9748	description: If [SL019] is present then [SL015] should be present
transactional message (en)	Step 4 section on supplementary form CT600L can only be completed if Step 3 section on the same form is completed

element: **Step3BalanceCarriedForwardToStep4**

XML

Step3BalanceCarriedForwardToStep4 1..1
CTpoundPenceStructure
Currency ?

base	CTpoundPenceStructure
path	[CTL]/Step4/Step3BalanceCarriedForwardToStep4
cardinality	1..1
description	Step 3 balance carried forward to Step 4
id	[L85]

validation rule:

error code: 9749	description: [L85] is valid only if this equals ([L70] minus [L80])
transactional message (en)	Box L85 must equal Box L70 minus Box L80

element: **AmountUsedToDischargeCorporationTaxLiabilityOfAnotherAccountingPeriod**

XML

AmountUsedToDischargeCorporationTaxLiabilityOfAnotherAccountingPeriod 0..1
CTpoundPenceStructure
Currency ?

base	CTpoundPenceStructure
path	[CTL]/Step4/AmountUsedToDischargeCorporationTaxLiabilityOfAnotherAccountingPeriod
cardinality	0..1
description	Amount used to discharge Corporation Tax liability of another accounting period
id	[L90]

validation rule:

error code: 9751	description: [L90] is valid only if this does not exceed [L85]
transactional message (en)	Box L90 must be less than or equal to Box L85

element: **Step5**

XML

Step5 0..1

- Step4BalanceCarriedForwardToStep5 1..1
CTpoundPenceStructure
Currency ?
- CreditSurrenderedToGroupMember 0..1
CTpoundPenceStructure
Currency ?

path	[CTL]/Step5
cardinality	0..1
description	Step 5 - Amount surrendered to group member
id	[SL022]

validation rule:

error code: 9752	description: If [SL022] is present then [SL019] should be present
transactional message (en)	Step 5 section on supplementary form CT600L can only be completed if Step 4 section on the same form is completed
error code: 9753	description: [SL038] should be present if [SL022] is present
transactional message (en)	RDEC surrendered section on supplementary form CT600L must be completed if Step 5 section on the same form is completed

element: **Step4BalanceCarriedForwardToStep5**

XML

Step4BalanceCarriedForwardToStep5 1..1
CTpoundPenceStructure
Currency ?

base	CTpoundPenceStructure
path	[CTL]/Step5/Step4BalanceCarriedForwardToStep5
cardinality	1..1
description	Step 4 balance carried forward to Step 5
id	[L95]

validation rule:

error code: 9754	description: [L95] should equal ([L85] minus [L90])
transactional message (en)	Box L95 must equal Box L85 minus Box L90

element: **CreditSurrenderedToGroupMember**

XML

CreditSurrenderedToGroupMember 0..1
CTpoundPenceStructure
Currency ?

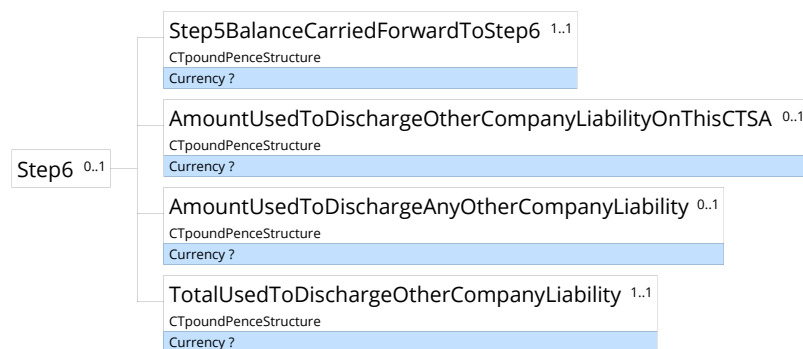
base	CTpoundPenceStructure
path	[CTL]/Step5/CreditSurrenderedToGroupMember
cardinality	0..1
description	Credit surrendered to group member
id	[L100]

validation rule:

error code: 9755	description: [L100] should not exceed [L95]
transactional message (en)	Box L100 must be less than or equal to Box L95
error code: 9756	description: [L100] should equal [L160]
transactional message (en)	Box L100 must equal Box L160
error code: 9757	description: [L160] should be present if [L100] is present
transactional message (en)	Box L160 must be completed if L100 completed

element: **Step6**

XML



path	[CTL]/Step6
cardinality	0..1
description	Step 6 - Amount used to discharge other company liabilities
id	[SL025]

validation rule:

error code: 9758	description: If [SL025] is present [SL022] should be present
transactional message (en)	Step 6 section on supplementary form CT600L can only be completed if Step 5 section on the same form is completed

Step5BalanceCarriedForwardToStep6 1..1
CTpoundPenceStructure
Currency ?

base	CTpoundPenceStructure
path	[CTL]/Step6/Step5BalanceCarriedForwardToStep6
cardinality	1..1
description	Step 5 balance carried forward to Step 6
id	[L105]

validation rule:

error code: 9759	description: [L105] should equal ([L95] minus [L100])
transactional message (en)	Box L105 must equal Box L95 minus Box L100

AmountUsedToDischargeOtherCompanyLiabilityOnThisCTSA 0..1
CTpoundPenceStructure
Currency ?

base	CTpoundPenceStructure
path	[CTL]/Step6/AmountUsedToDischargeOtherCompanyLiabilityOnThisCTSA
cardinality	0..1
description	Amount used to discharge other company liability on this CTSA
id	[L110]

validation rule:

error code: 9760	description: [L110] should not exceed [L105]
transactional message (en)	Box L110 must be less than or equal to Box L105
error code: 9761	description: [L110] should equal [L200]
transactional message (en)	Box L110 must equal L200
error code: 9762	description: [L200] should be present if [L110] is present
transactional message (en)	Box L200 must be completed if Box L110 is completed

AmountUsedToDischargeAnyOtherCompanyLiability 0..1
CTpoundPenceStructure
Currency ?

base	CTpoundPenceStructure
path	[CTL]/Step6/AmountUsedToDischargeAnyOtherCompanyLiability
cardinality	0..1
description	Amount used to discharge any other company liability
id	[L115]

validation rule:

error code: 9763	description: [L115] should not exceed ([L105] minus [L110])
transactional message (en)	Box L115 must be less than or equal to Box L105 minus Box L110

TotalUsedToDischargeOtherCompanyLiability 1..1
CTpoundPenceStructure
Currency ?

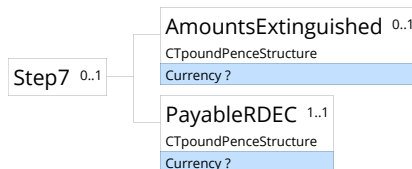
base	CTpoundPenceStructure
path	[CTL]/Step6/TotalUsedToDischargeOtherCompanyLiability
cardinality	1..1
description	Total used to discharge other company liability
id	[L120]

validation rule:

error code: 9764	description: [L120] should equal ([L110] plus [L115])
transactional message (en)	Box L120 must equal the sum of Boxes L110 and L115

element: **Step7**

XML



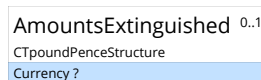
path	[CTL]/Step7
cardinality	0..1
description	Step 7 - Payable Research and Development expenditure credit (RDEC)
id	[SL030]

validation rule:

error code: 9765	description: If [SL030] is present then [SL025] should be present
transactional message (en)	Step 7 section on supplementary form CT600L can only be completed if Step 6 section on the same form is completed

element: **AmountsExtinguished**

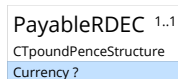
XML



base	CTpoundPenceStructure
path	[CTL]/Step7/AmountsExtinguished
cardinality	0..1
description	Amounts extinguished by s104S (2)(b) CTA 2009
id	[L123]

element: **PayableRDEC**

XML



base	CTpoundPenceStructure
path	[CTL]/Step7/PayableRDEC
cardinality	1..1
description	Payable RDEC
id	[L125]

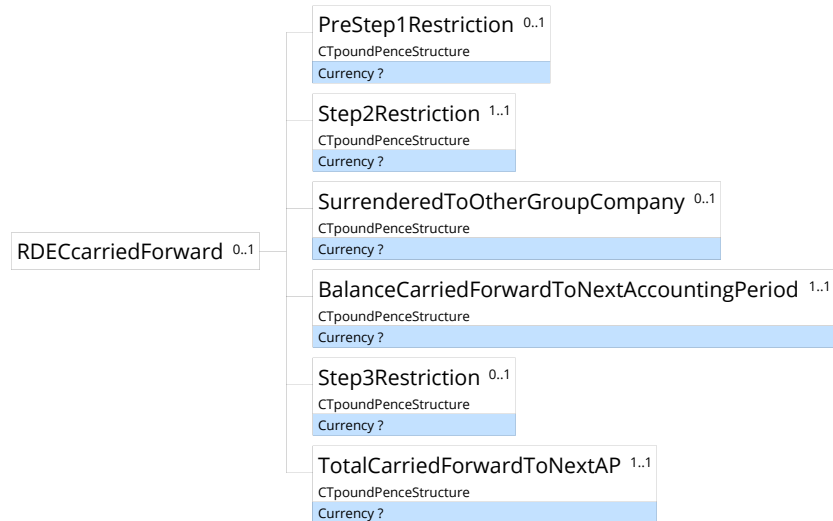
validation rule:

error code: 9767	description: [L125] should equal [880]
transactional message (en)	Box L125 must equal Box 880
error code: 9766	description: [L125] should equal ([L105] minus ([L120] plus [L123]))

transactional message (en)	Box L125 must equal Box L105 minus the sum of Boxes L120 and L123
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element: RDECcarriedForward

XML



path	[CTL]/RDECcarriedForward
cardinality	0..1
description	RDEC carried forward
id	[SL032]

validation rule:

error code: 9494	description: If [SL032] is present the following should be true: [SL010] is present or [SL053] is present
transactional message (en)	If the 'RDEC carried forward' section on supplementary form CT600L is completed then either the 'Pre-Step 1 restriction' section or the 'Step 2' section on the same form must be completed.

element: PreStep1Restriction

XML



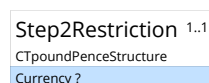
base	CTpoundPenceStructure
path	[CTL]/RDECcarriedForward/PreStep1Restriction
cardinality	0..1
description	Pre-step 1 restriction
id	[L129]

validation rule:

error code: 9632	description: [L129] is valid only if this equals [L8]
transactional message (en)	Box L129 must equal Box L8

element: Step2Restriction

XML



base	CTpoundPenceStructure
path	[CTL]/RDECcarriedForward/Step2Restriction
cardinality	1..1
description	Step 2 restriction
id	[L130]

validation rule:

error code: 9769	description: [L130] should equal [L65]
transactional message (en)	Box L130 must equal Box L65

element: SurrenderedToOtherGroupCompany**XML**

SurrenderedToOtherGroupCompany	0..1
CTpoundPenceStructure	
Currency ?	

base	CTpoundPenceStructure
path	[CTL]/RDECcarriedForward/SurrenderedToOtherGroupCompany
cardinality	0..1
description	Surrendered to other group company
id	[L135]

validation rule:

error code: 9770	description: [L135] should equal [L155]
transactional message (en)	Box L135 must equal Box L155
error code: 9771	description: [SL038] should be present if [L135] is present
transactional message (en)	RDEC surrendered section on supplementary form CT600L must be completed if Box L135 is completed
error code: 9772	description: [L155] should be present if [L135] is present
transactional message (en)	Box L155 must be completed if Box L135 is completed

element: BalanceCarriedForwardToNextAccountingPeriod**XML**

BalanceCarriedForwardToNextAccountingPeriod	1..1
CTpoundPenceStructure	
Currency ?	

base	CTpoundPenceStructure
path	[CTL]/RDECcarriedForward/BalanceCarriedForwardToNextAccountingPeriod
cardinality	1..1
description	Balance carried forward to next accounting period
id	[L140]

validation rule:

error code: 9633	description: If [L8] is present or [30] is on or after '2022-04-01' then [L140] must equal [L129] + [L130] - [L135]
transactional message (en)	If Box L8 is completed or the return period start date in Box 30 is on or after 1 April 2022 then Box L140 must equal the sum of Boxes L129 and L130 minus Box L135

element: Step3Restriction**XML**

Step3Restriction	0..1
CTpoundPenceStructure	
Currency ?	

base	CTpoundPenceStructure
path	[CTL]/RDECcarriedForward/Step3Restriction
cardinality	0..1
description	Step 3 restriction
id	[L145]

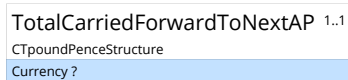
validation rule:

error code: 9774	description: [L145] should equal [L80]
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transactional message (en)	Box L145 must equal Box L80
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element: **TotalCarriedForwardToNextAP**

XML



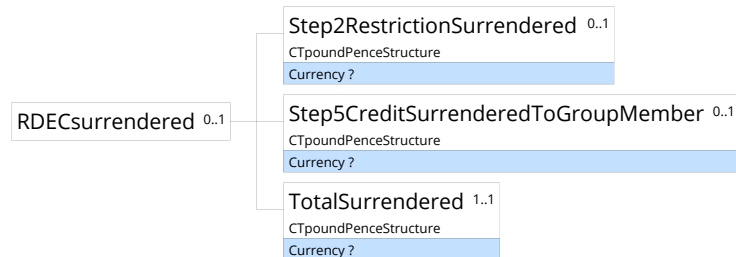
base	CTpoundPenceStructure
path	[CTL]/RDECcarriedForward/TotalCarriedForwardToNextAP
cardinality	1..1
description	Total carried forward to next AP
id	[L150]

validation rule:

error code: 9775	description: [L150] is valid only if this equals ([L140] plus [L145])
transactional message (en)	Box L150 must equal the sum of Boxes L140 and L145

element: **RDECsurrendered**

XML



path	[CTL]/RDECsurrendered
cardinality	0..1
description	RDEC surrendered
id	[SL038]

validation rule:

error code: 9776	description: If [SL038] is present at least one of [SL022] and [L135] should be present
transactional message (en)	RDEC surrendered section on supplementary form CT600L can only be completed if Step 5 section or Box L135 are completed

element: **Step2RestrictionSurrendered**

XML



base	CTpoundPenceStructure
path	[CTL]/RDECsurrendered/Step2RestrictionSurrendered
cardinality	0..1
description	Step 2 restriction surrendered
id	[L155]

validation rule:

error code: 9777	description: [L155] should equal [L135]
transactional message (en)	Box L155 must equal Box L135

Step5CreditSurrenderedToGroupMember 0..1
CTpoundPenceStructure
Currency ?

base	CTpoundPenceStructure
path	[CTL]/RDECsurrendered/Step5CreditSurrenderedToGroupMember
cardinality	0..1
description	Step 5 Credit surrendered to group member
id	[L160]

validation rule:

error code: 9778	description: [L160] should equal [L100]
transactional message (en)	Box L160 must equal Box L100

TotalSurrendered 1..1
CTpoundPenceStructure
Currency ?

base	CTpoundPenceStructure
path	[CTL]/RDECsurrendered/TotalSurrendered
cardinality	1..1
description	Total surrendered
id	[L165]

validation rule:

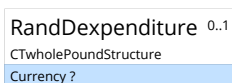
error code: 9779	description: [L165] should equal ([L155] plus [L160])
transactional message (en)	Box L165 must equal the sum of Boxes L155 and L160



path	[CTL]/SME
cardinality	0..1
description	Small and medium-sized enterprise (SME)
id	[SL042]

validation rule:

error code: 9780	description: If [SL042] is present at least one of [L170] and [L185] and [L190] should be present
transactional message (en)	SME section on supplementary form CT600L can only be completed if Box L170, L185 or L190 are completed
error code: 9634	description: [L167A] should be present if [L167] equals 'yes'
transactional message (en)	Box L167A must be completed if Box L167 is completed
error code: 9636	description: [L168A] should be present if [L168] is present
transactional message (en)	Box L168A must be completed if Box L168 is completed
error code: 9637	description: [L169A] should be present if [L169] is present
transactional message (en)	Box L169A must be completed if Box L169 is completed



base	CTwholePoundStructure
path	[CTL]/SME/RandDexpenditure
cardinality	0..1
description	R&D expenditure

id	[L166]
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element: DoesTheExceptionAtS1058DCTA2009apply

XML

DoesTheExceptionAtS1058DCTA2009apply 0..1
CT_YesType

base	CT_YesType
path	[CTL]/SME/DoesTheExceptionAtS1058DCTA2009apply
cardinality	0..1
description	Does the exception at s1058D CTA 2009 apply
id	[L167]

element: TotalExpenditureOnExternallyProvidedWorkersFromAndSubcontractingToConnectedPersons

XML

TotalExpenditureOnExternallyProvidedWorkersFromAndSubcontractingToConnectedPersons 0..1
CTwholePoundStructure
Currency ?

base	CTwholePoundStructure
path	[CTL]/SME/TotalExpenditureOnExternallyProvidedWorkersFromAndSubcontractingToConnectedPersons
cardinality	0..1
description	Total expenditure on externally provided workers from, and subcontracting to, connected persons
id	[L167A]

validation rule:

error code: 9639	description: [L167A] should not be present if [L167] does not equal 'yes'
transactional message (en)	Box L167A must not be completed if Box L167 is not completed
error code: 9640	description: [L167A] is valid only if this does not exceed ([L166] times 0.15)
transactional message (en)	The entry in Box L167A must not be greater than Box L166 multiplied by 0.15

element: PAYENICforWhichTheCompanyIsLiableInThisAccountingPeriod

XML

PAYENICforWhichTheCompanyIsLiableInThisAccountingPeriod 0..1
CTwholePoundStructure
Currency ?

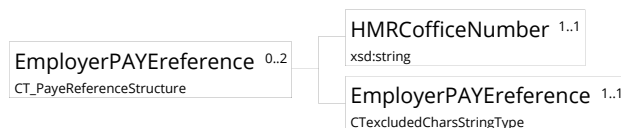
base	CTwholePoundStructure
path	[CTL]/SME/PAYENICforWhichTheCompanyIsLiableInThisAccountingPeriod
cardinality	0..1
description	PAYE/NIC for which the company is liable in this accounting period
id	[L168]

validation rule:

error code: 9641	description: [L168] should not be present if [L167] equals 'yes'
transactional message (en)	Box L168 must not be completed if Box L167 is completed

element: EmployerPAYEreference

XML



base	CT_PayeReferenceStructure
path	[CTL]/SME/EmployerPAYEreference
cardinality	0..2
description	Employer PAYE reference
id	[L168A]

element: RelevantPAYENICliabilityOfConnectedCompanies

XML

RelevantPAYENICliabilityOfConnectedCompanies	0..1
CTwholePoundStructure	
Currency ?	

base	CTwholePoundStructure
path	[CTL]/SME/RelevantPAYENICliabilityOfConnectedCompanies
cardinality	0..1
description	Relevant PAYE/NIC liability of connected companies
id	[L169]

element: ConnectedCompaniesEmployerPAYEreference

XML

ConnectedCompaniesEmployerPAYEreference	0..∞
CT_PayeReferenceStructure	
HMRCoOfficeNumber	1..1
xsd:string	
EmployerPAYEreference	1..1
CTexcludedCharsStringType	

base	CT_PayeReferenceStructure
path	[CTL]/SME/ConnectedCompaniesEmployerPAYEreference
cardinality	0..∞
description	Connected companies' employer PAYE reference
id	[L169A]

element: RandDPayableTaxCreditClaim

XML

RandDPayableTaxCreditClaim	0..1
CTpoundPenceStructure	
Currency ?	

base	CTpoundPenceStructure
path	[CTL]/SME/RandDPayableTaxCreditClaim
cardinality	0..1
description	SME R&D payable tax credit claim for this accounting period
id	[L170]

validation rule:

error code: 9642	description: If [L167] is not equal to 'yes' and [30] is on or after '2021-04-01' then [L170] must not exceed £20,000 + (([L168] + [L169]) * 3)
transactional message (en)	If Box L167 is not completed and the return period start date in Box 30 is on or after 1 April 2021 then Box L170 must not exceed the sum of Boxes L168 and L169 multiplied by 3 plus 20,000

element: RandDPayableTaxCreditSetOffAgainstOtherLiabilitiesOnThisReturn

XML

RandDPayableTaxCreditSetOffAgainstOtherLiabilitiesOnThisReturn	0..1
CTpoundPenceStructure	
Currency ?	

base	CTpoundPenceStructure
path	[CTL]/SME/RandDPayableTaxCreditSetOffAgainstOtherLiabilitiesOnThisReturn

cardinality	0..1
description	SME R&D payable tax credit set-off against other liabilities on this return
id	[L175]

validation rule:

error code: 9781	description: If [L175] is present [L170] should be present
transactional message (en)	Box L175 can only be completed if Box L170 is completed
error code: 9782	description: [L175] should not exceed [L170]
transactional message (en)	Box L175 must be less than or equal to Box L170
error code: 9783	description: [L175] should equal [L205]
transactional message (en)	Box L175 must equal Box L205
error code: 9784	description: [L205] should be present if [L175] is present
transactional message (en)	Box L205 must be completed if Box L175 is completed

element: RandDBalancePayableTaxCredit

XML

RandDBalancePayableTaxCredit 0..1
CTpoundPenceStructure
Currency ?

base	CTpoundPenceStructure
path	[CTL]/SME/RandDBalancePayableTaxCredit
cardinality	0..1
description	SME R&D balance payable tax credit
id	[L180]

validation rule:

error code: 9785	description: If [L180] is present [L170] should be present
transactional message (en)	Box L180 can only be completed if Box L170 is completed
error code: 9786	description: [L180] should equal ([L170] minus [L175])
transactional message (en)	Box L180 must equal Box L170 minus Box L175

element: RDECclaimFromWorkSubcontractedToItByALargeCompany

XML

RDECclaimFromWorkSubcontractedToItByALargeCompany 0..1
CTpoundPenceStructure
Currency ?

base	CTpoundPenceStructure
path	[CTL]/SME/RDECclaimFromWorkSubcontractedToItByALargeCompany
cardinality	0..1
description	SME RDEC claim from work subcontracted to it by a large company
id	[L185]

element: RDECclaimFromSubsidisedAndCappedWork

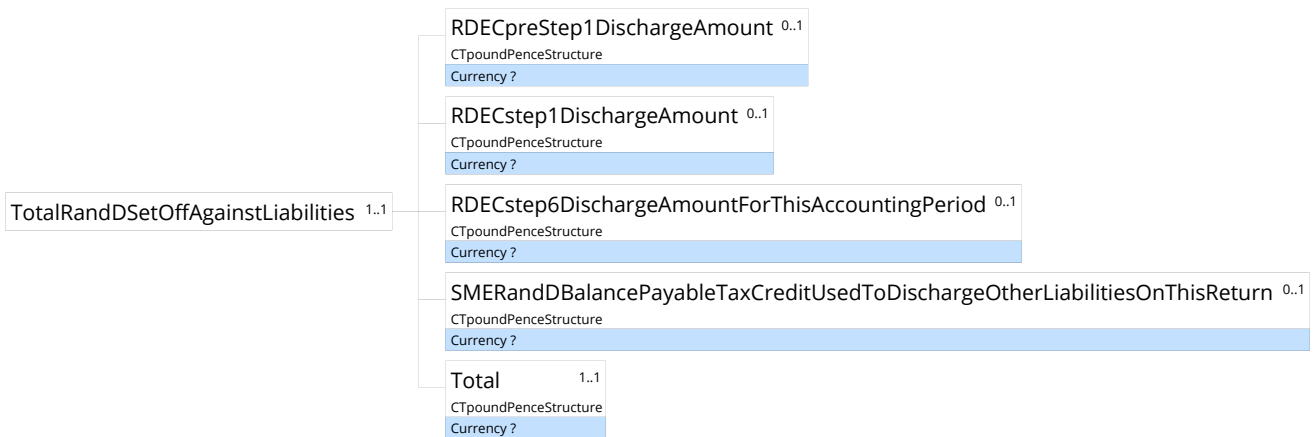
XML

RDECclaimFromSubsidisedAndCappedWork 0..1
CTpoundPenceStructure
Currency ?

base	CTpoundPenceStructure
path	[CTL]/SME/RDECclaimFromSubsidisedAndCappedWork
cardinality	0..1
description	SME RDEC claim from subsidised and capped work
id	[L190]

element: **TotalRandDSetOffAgainstLiabilities**

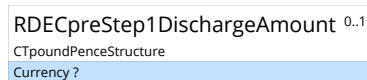
XML



path	[CTL]/TotalRandDSetOffAgainstLiabilities
cardinality	1..1
description	Total R and D set-off against liabilities in this Corporation Tax Return
id	[SL048]

element: **RDECpreStep1DischargeAmount**

XML



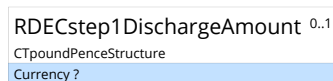
base	CTpoundPenceStructure
path	[CTL]/TotalRandDSetOffAgainstLiabilities/RDECpreStep1DischargeAmount
cardinality	0..1
description	RDEC pre-step 1 discharge amount
id	[L194]

validation rule:

error code: 9643	description: [L194] is valid only if this equals [L7]
transactional message (en)	Box L194 must equal Box L7

element: **RDECstep1DischargeAmount**

XML



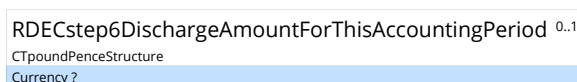
base	CTpoundPenceStructure
path	[CTL]/TotalRandDSetOffAgainstLiabilities/RDECstep1DischargeAmount
cardinality	0..1
description	RDEC Step 1 discharge amount
id	[L195]

validation rule:

error code: 9787	description: [L195] should equal [L45]
transactional message (en)	Box L195 must equal Box L45

element: **RDECstep6DischargeAmountForThisAccountingPeriod**

XML



base	CTpoundPenceStructure
path	[CTL]/TotalRandDSetOffAgainstLiabilities/RDECstep6DischargeAmountForThisAccountingPeriod
cardinality	0..1
description	RDEC Step 6 discharge amount for this accounting period
id	[L200]

validation rule:

error code: 9788	description: [L200] should equal [L110]
transactional message (en)	Box L200 must equal Box L110

element:

SMERandDBalancePayableTaxCreditUsedToDischargeOtherLiabilitiesOnThisReturn

XML

SMERandDBalancePayableTaxCreditUsedToDischargeOtherLiabilitiesOnThisReturn	0..1
CTpoundPenceStructure	
Currency ?	

base	CTpoundPenceStructure
path	[CTL]/TotalRandDSetOffAgainstLiabilities/SMERandDBalancePayableTaxCreditUsedToDischargeOtherLiabilitiesOnThisReturn
cardinality	0..1
description	SME R&D balance payable tax credit used to discharge other liabilities on this return
id	[L205]

validation rule:

error code: 9789	description: [L205] should equal [L175]
transactional message (en)	Box L205 must equal Box L175

element: **Total**

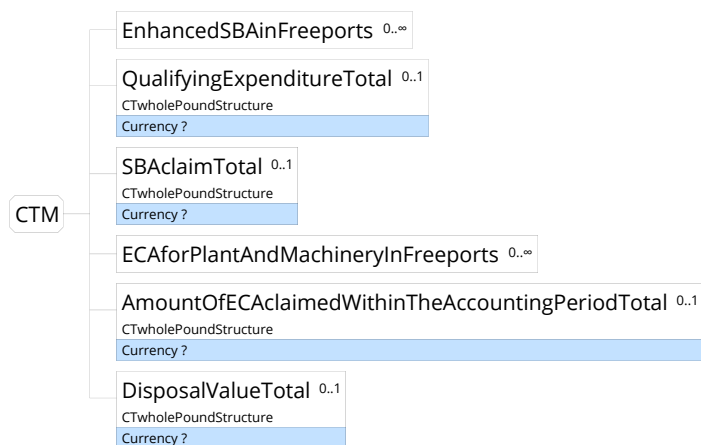
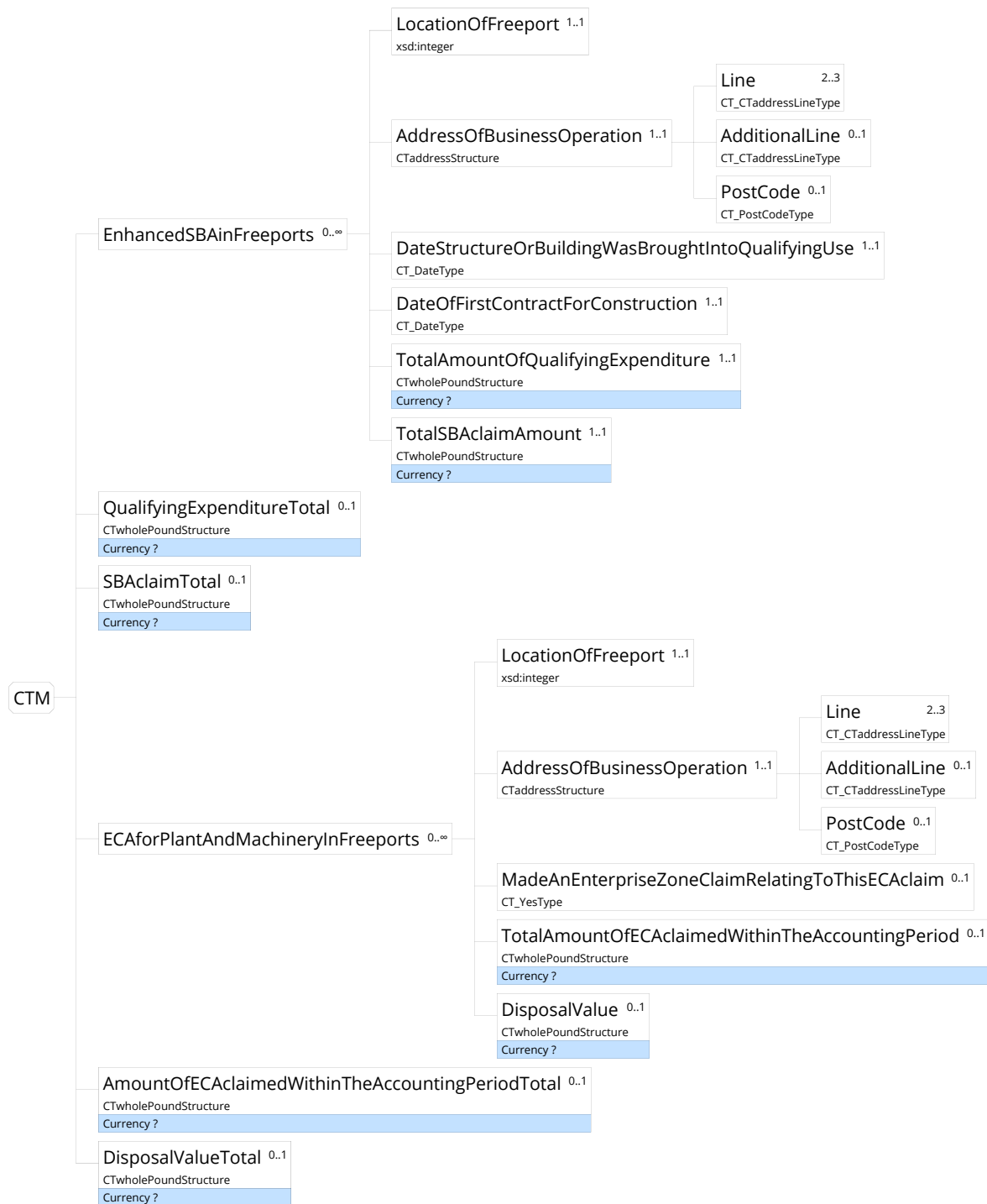
XML

Total	1..1
CTpoundPenceStructure	
Currency ?	

base	CTpoundPenceStructure
path	[CTL]/TotalRandDSetOffAgainstLiabilities/Total
cardinality	1..1
description	Total
id	[L210]

validation rule:

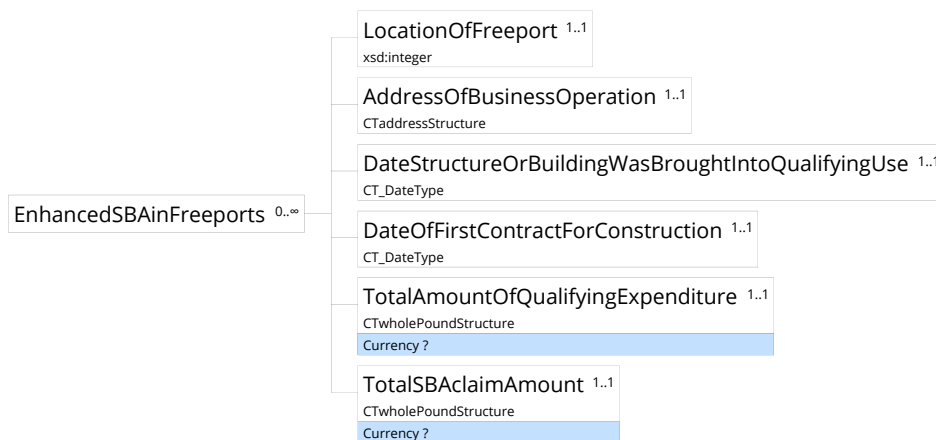
error code: 9791	description: [L210] should equal [530]
transactional message (en)	Box L210 must equal Box 530
error code: 9790	description: [L210] is valid only if this equals (The sum of [L194], [L195], [L200], and [L205])
transactional message (en)	Box L210 must equal the sum of Boxes L194, L195, L200 and L205



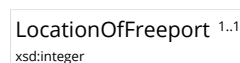
path	[CTM]
description	Freeports and Investment Zones

validation rule:

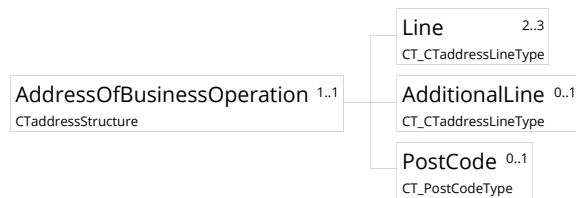
error code: 9644	description: If [N117] is present, then one of [M5] or [M20] should be present
transactional message (en)	Supplementary form CT600M can only be present if section M5 or M20 is completed
error code: 9645	description: [M10] must be present if [M5] is present
transactional message (en)	Box M10 must be completed if section M5 is present
error code: 9646	description: [M15] must be present if [M5] is present
transactional message (en)	Box M15 must be completed if section M5 is present
error code: 9647	description: [M25] must be present if [M20D] is present
transactional message (en)	Box M25 must be completed if Box M20D is completed
error code: 9648	description: [M30] must be present if [M20E] is present
transactional message (en)	Box M30 must be completed if Box M20E is completed

element: EnhancedSBAINFreeports
XML


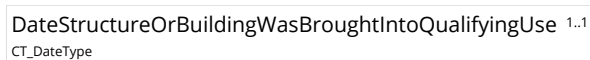
path	[CTM]/EnhancedSBAINFreeports
cardinality	0..∞
description	Enhanced Structures and Buildings allowances in Freeports and Investment Zones
id	[M5]

element: LocationOfFreeport
XML


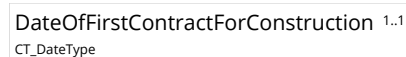
base	xsd:integer
path	[CTM]/EnhancedSBAINFreeports/LocationOfFreeport
cardinality	1..1
description	Location of Freeport and/or Investment Zones
example	13
minInclusive	1
maxInclusive	300
id	[M5A]



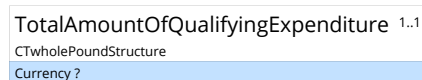
base	CTAddressStructure
path	[CTM]/EnhancedSBAINFreeports/AddressOfBusinessOperation
cardinality	1..1
description	Address of business operation
id	[M5B]



base	CT_DateType
path	[CTM]/EnhancedSBAINFreeports/DateStructureOrBuildingWasBroughtIntoQualifyingUse
cardinality	1..1
description	Date structure was brought into qualifying use
id	[M5C]



base	CT_DateType
path	[CTM]/EnhancedSBAINFreeports/DateOfFirstContractForConstruction
cardinality	1..1
description	Date of first contract for construction
id	[M5D]



base	CTwholePoundStructure
path	[CTM]/EnhancedSBAINFreeports/TotalAmountOfQualifyingExpenditure
cardinality	1..1
description	Total amount of qualifying expenditure
id	[M5E]



base	CTwholePoundStructure
path	[CTM]/EnhancedSBAinFreeports/TotalSBAclaimAmount
cardinality	1..1
description	Total SBA claim amount
id	[M5F]

element: **QualifyingExpenditureTotal**

XML

QualifyingExpenditureTotal 0..1
CTwholePoundStructure
Currency ?

base	CTwholePoundStructure
path	[CTM]/QualifyingExpenditureTotal
cardinality	0..1
description	Qualifying expenditure total
id	[M10]

validation rule:

error code: 9655	description: [M10] must be less than or equal to [771]
transactional message (en)	Box M10 must be less than or equal to Box 771
error code: 9657	description: [M10] should equal the sum of all iterations of [M5E]
transactional message (en)	Box M10 must equal the sum of all 'Total amount of qualifying expenditure' entries in Box M5E

element: **SBAclaimTotal**

XML

SBAclaimTotal 0..1
CTwholePoundStructure
Currency ?

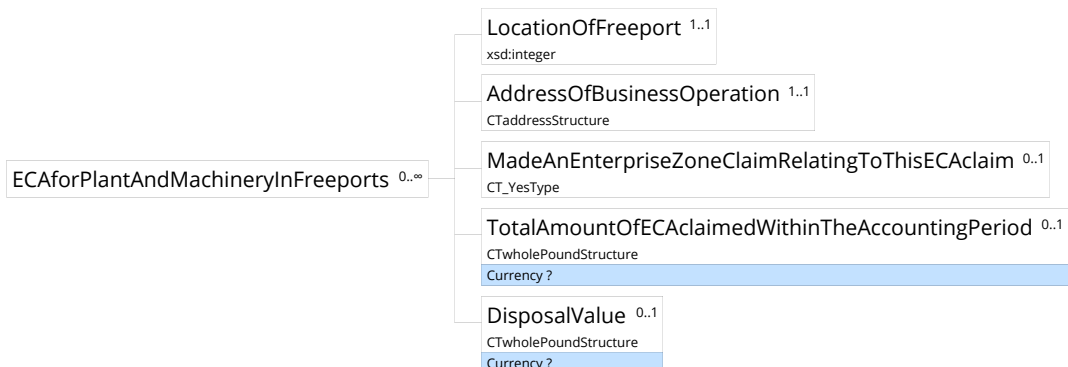
base	CTwholePoundStructure
path	[CTM]/SBAclaimTotal
cardinality	0..1
description	SBA claim total
id	[M15]

validation rule:

error code: 9658	description: [M15] must be less than or equal to [711] plus [736]
transactional message (en)	Box M15 must be less than or equal to the sum of Boxes 711 and 736
error code: 9661	description: [M15] should equal the sum of all iterations of [M5F]
transactional message (en)	Box M15 must equal the sum of all 'Total SBA claim amount' entries in Box M5F

element: **ECAforPlantAndMachineryInFreeports**

XML



path	[CTM]/ECAforPlantAndMachineryInFreeports
cardinality	0..∞
description	Enhanced capital allowance (ECA) for plant and machinery in Freeports and Investment Zones
id	[M20]

validation rule:

error code: 9662	description: If [M20] is present then one of [M20C] or [M20D] or [M20E] must be present
transactional message (en)	If section M20 is present then one of Boxes M20C, M20D or M20E must be completed

element: **LocationOfFreeport**

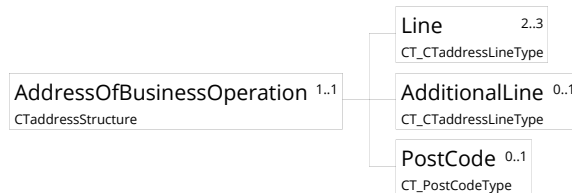
XML

LocationOfFreeport 1..1
xsd:integer

base	xsd:integer
path	[CTM]/ECAforPlantAndMachineryInFreeports/LocationOfFreeport
cardinality	1..1
description	Location of Freeport and/or Investment Zones
example	13
minInclusive	1
maxInclusive	300
id	[M20A]

element: **AddressOfBusinessOperation**

XML



base	CTAddressStructure
path	[CTM]/ECAforPlantAndMachineryInFreeports/AddressOfBusinessOperation
cardinality	1..1
description	Address of business operation
id	[M20B]

element: **MadeAnEnterpriseZoneClaimRelatingToThisECAclaim**

XML

MadeAnEnterpriseZoneClaimRelatingToThisECAclaim 0..1
CT_YesType

base	CT_YesType
path	[CTM]/ECAforPlantAndMachineryInFreeports/MadeAnEnterpriseZoneClaimRelatingToThisECAclaim
cardinality	0..1
description	Made an Enterprise Zone claim relating to this ECA claim
id	[M20C]

element: **TotalAmountOfECAclaimedWithinTheAccountingPeriod**

XML

TotalAmountOfECAclaimedWithinTheAccountingPeriod 0..1
CTwholePoundStructure
Currency ?

base	CTwholePoundStructure
path	[CTM]/ECAforPlantAndMachineryInFreeports/TotalAmountOfECAclaimedWithinTheAccountingPeriod
cardinality	0..1
description	Total amount of ECA claimed within the accounting period
id	[M20D]

element: DisposalValue

XML

DisposalValue 0..1
CTwholePoundStructure
Currency ?

base	CTwholePoundStructure
path	[CTM]/ECAforPlantAndMachineryInFreeports/DisposalValue
cardinality	0..1
description	Disposal Value
id	[M20E]

element: AmountOfECAclaimedWithinTheAccountingPeriodTotal

XML

AmountOfECAclaimedWithinTheAccountingPeriodTotal 0..1
CTwholePoundStructure
Currency ?

base	CTwholePoundStructure
path	[CTM]/AmountOfECAclaimedWithinTheAccountingPeriodTotal
cardinality	0..1
description	Amount of ECA claimed within the accounting period total
id	[M25]

validation rule:

error code: 9667	description: [760] must be present if [M25] is present
transactional message (en)	Box 760 must be completed if Box M25 is completed
error code: 9668	description: [M25] should equal the sum of all iterations of [M20D]
transactional message (en)	Box M25 must equal the sum of all 'Total amount of ECA claimed within the accounting period' entries in Box M20D

element: DisposalValueTotal

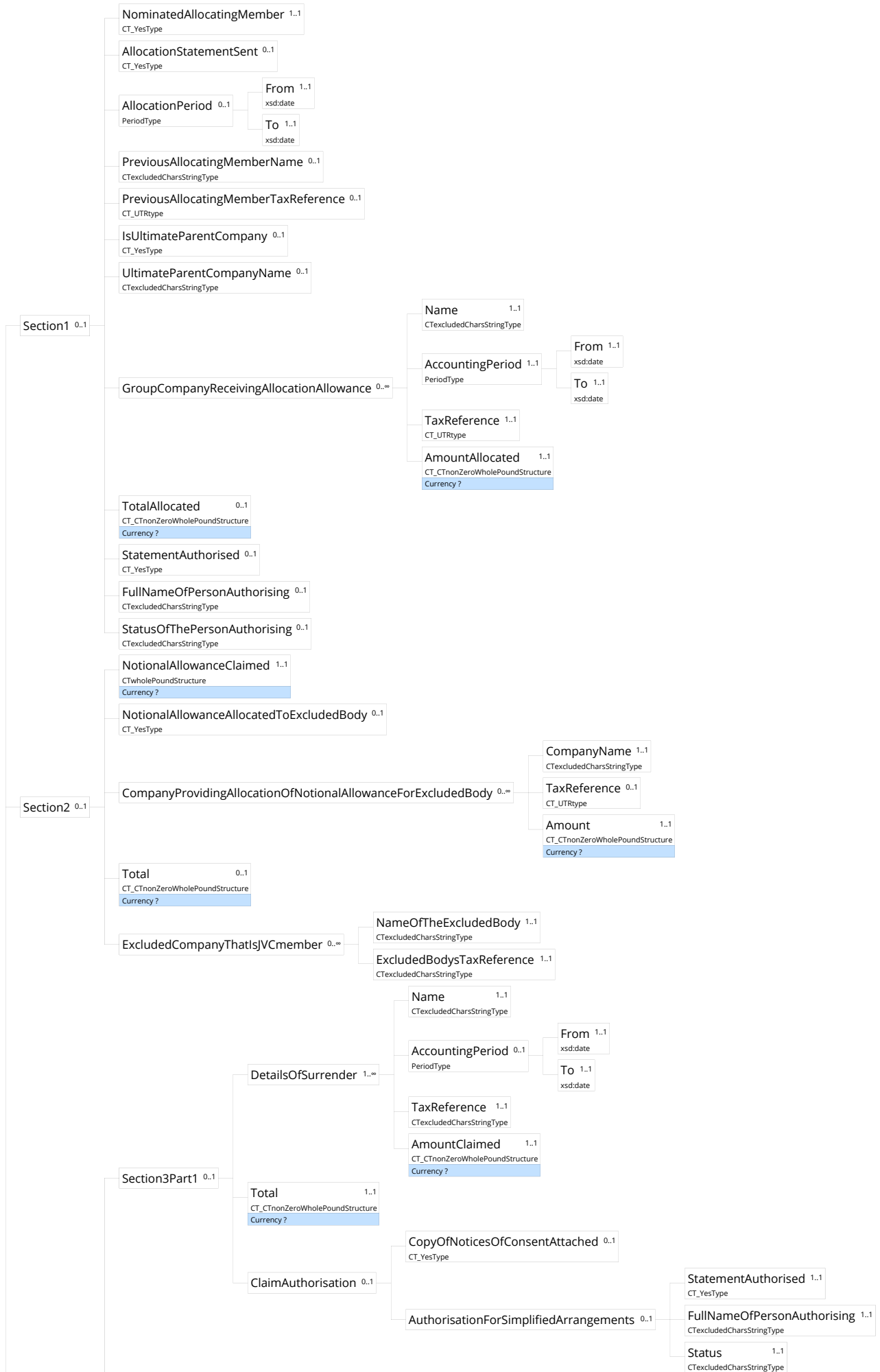
XML

DisposalValueTotal 0..1
CTwholePoundStructure
Currency ?

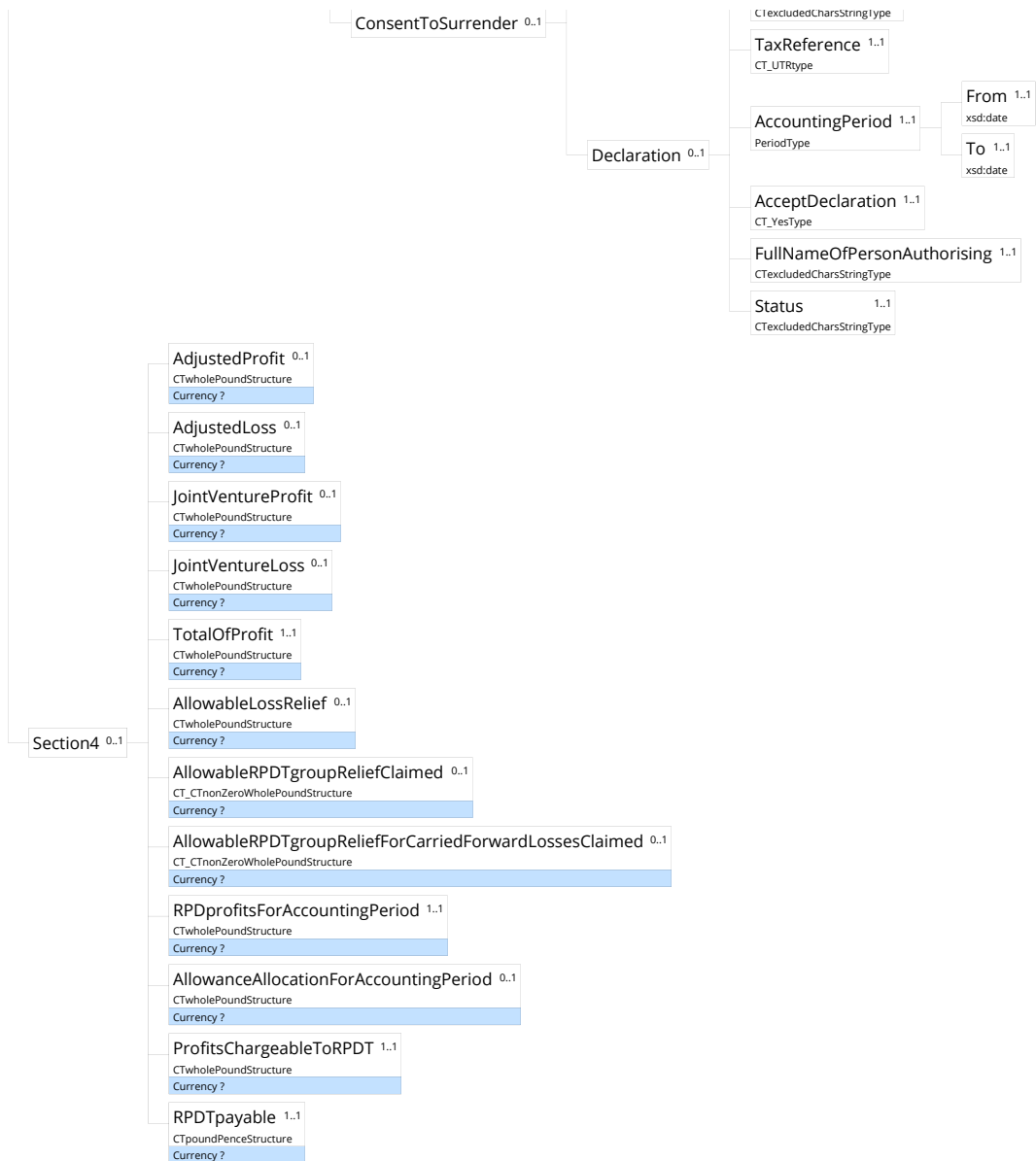
base	CTwholePoundStructure
path	[CTM]/DisposalValueTotal
cardinality	0..1
description	Disposal value total
id	[M30]

validation rule:

error code: 9669	description: [M30] should equal the sum of all iterations of [M20E]
transactional message (en)	Box M30 must equal the sum of all 'Disposal value' entries in Box M20E

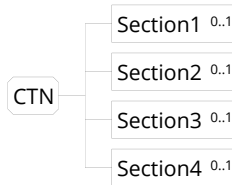






type: **CTN**

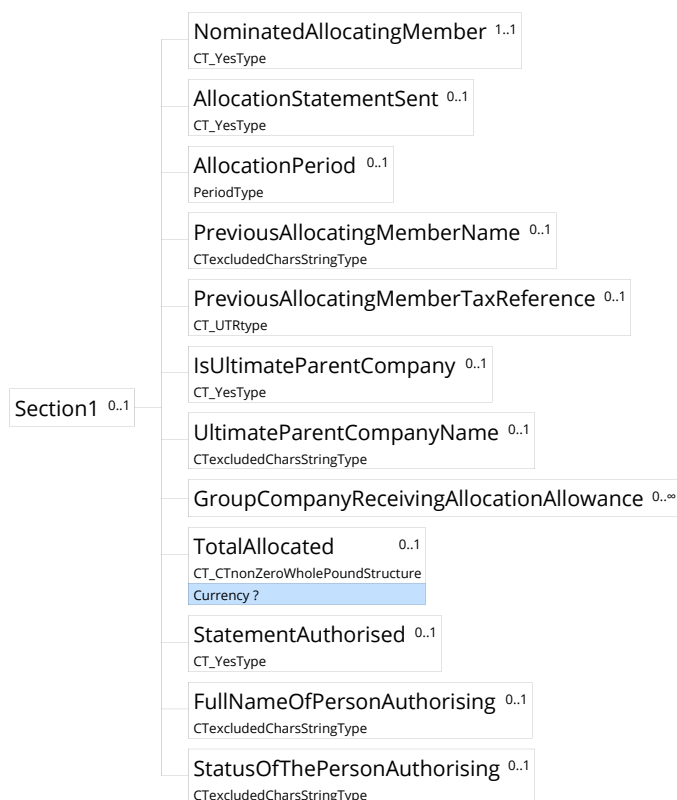
XML



path	[CTN]
description	Residential property developer tax

validation rule:

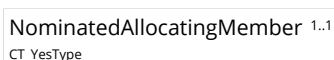
error code: 9495	description: At least one of [SN001], [SN018], [SN029] or [SN095] should be present
transactional message (en)	At least one of Sections 1, 2, 3 or 4 must be completed if the supplementary form CT600N is present



path	[CTN]/Section1
cardinality	0..1
description	Section 1 - Allocation Statement
id	[SN001]

validation rule:

error code: 9497	description: [N15/N20] should be present if [N10] does not equal 'yes'
transactional message (en)	The accounting period in Boxes N15 and N20 must be completed if Box N10 is not completed
error code: 9498	description: [N25] should be present if [N30] is present
transactional message (en)	Box N25 must be completed if Box N30 is completed
error code: 9499	description: [N30] should be present if [N25] is present
transactional message (en)	Box N30 must be completed if Box N25 is completed
error code: 9500	description: [N40] should be present if [N10] does not equal 'yes' and [N35] is not present
transactional message (en)	Box N40 must be completed if Box N10 and N35 aren't completed
error code: 9501	description: [N45] should be present if [N10] does not equal 'yes'
transactional message (en)	Box N45 must be completed if Box N10 is not completed
error code: 9508	description: [N50] should be present if [N10] does not equal 'yes'
transactional message (en)	Box N50 must be completed if Box N10 is not completed
error code: 9509	description: [N55] should be present if [N10] does not equal 'yes'
transactional message (en)	Box N55 must be completed if Box N10 is not completed
error code: 9512	description: [N60] should be present if [N10] does not equal 'yes'
transactional message (en)	Box N60 must be completed if Box N10 is not completed
error code: 9520	description: [N65] should be present if [N10] does not equal 'yes'
transactional message (en)	Box N65 must be completed if Box N10 is not completed



base	CT_YesType
path	[CTN]/Section1/NominatedAllocatingMember
cardinality	1..1
description	Put an 'X' in box N5 if you are the nominated allocating member
id	[N5]

element: **AllocationStatementSent**

XML

AllocationStatementSent 0..1
CT_YesType

base	CT_YesType
path	[CTN]/Section1/AllocationStatementSent
cardinality	0..1
description	Put an 'X' in N10 if the Allocation statement has been sent to HMRC for this period
id	[N10]

element: **AllocationPeriod**

XML



base	PeriodType
path	[CTN]/Section1/AllocationPeriod
cardinality	0..1
description	The period which relates to the allocation
id	[N15/N20]

validation rule:

error code: 9525	description: [N15/N20] should not be present if [N10] equals 'yes'
transactional message (en)	The accounting period in Boxes N15 and N20 must not be completed if Box N10 is completed
error code: 9526	description: The 'From' date of [N15/N20] should be on or before [35]
transactional message (en)	The period From date in Box N15 must be on or before the period To date in Box N20
error code: 9527	description: The period covered by [N15/N20] should not be longer than 12 months
transactional message (en)	The period covered in Boxes N15 and N20 must not be longer than 12 months
error code: 9528	description: The 'To' date of [N15/N20] should not be before the 'From' date
transactional message (en)	The period To date in Box N20 must not be before the period From date in Box N15
error code: 9604	description: The 'To' date of [N15/N20] should be on or after [30]
transactional message (en)	The period To date in Box N20 must be on or after the return period From date in Box 30

element: **PreviousAllocatingMemberName**

XML

PreviousAllocatingMemberName 0..1
CTexcludedCharsStringType

base	CTexcludedCharsStringType
path	[CTN]/Section1/PreviousAllocatingMemberName
cardinality	0..1
description	Previous allocating member name, if this was different at the beginning of the period
id	[N25]

validation rule:

error code: 9605	description: [N25] should not be present if [N10] equals 'yes'
transactional message (en)	Box N25 must not be completed if Box N10 is completed

element: PreviousAllocatingMemberTaxReference**XML**

PreviousAllocatingMemberTaxReference 0..1
CT_UTRtype

base	CT_UTRtype
path	[CTN]/Section1/PreviousAllocatingMemberTaxReference
cardinality	0..1
description	Previous allocating member tax reference, if this was different at the beginning of the period
id	[N30]

validation rule:

error code: 9635	description: [N30] should not be present if [N10] equals 'yes'
transactional message (en)	Box N30 must not be completed if Box N10 is completed

element: IsUltimateParentCompany**XML**

IsUltimateParentCompany 0..1
CT_YesType

base	CT_YesType
path	[CTN]/Section1/IsUltimateParentCompany
cardinality	0..1
description	Put an 'X' in box N35 if you are the Ultimate Parent Company of the group
id	[N35]

validation rule:

error code: 9638	description: [N35] should not be present if [N10] equals 'yes'
transactional message (en)	Box N35 must not be completed if Box N10 is completed

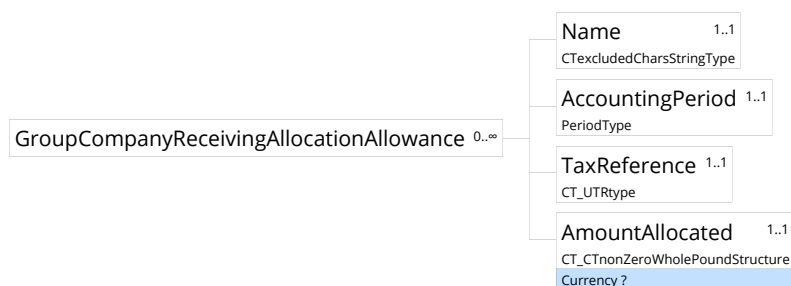
element: UltimateParentCompanyName**XML**

UltimateParentCompanyName 0..1
CTexcludedCharsStringType

base	CTexcludedCharsStringType
path	[CTN]/Section1/UltimateParentCompanyName
cardinality	0..1
description	Enter the name of the Ultimate Parent Company if N35 is not completed
id	[N40]

validation rule:

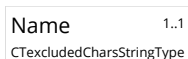
error code: 9654	description: [N40] should not be present if [N10] equals 'yes'
transactional message (en)	Box N40 must not be completed if Box N10 is completed
error code: 9672	description: [N40] should not be present if ([N10] does not equal 'yes') and [N35] is present
transactional message (en)	Box N40 must not be completed if Box N35 has been completed and Box N10 has not been completed



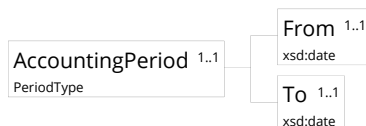
path	[CTN]/Section1/GroupCompanyReceivingAllocationAllowance
cardinality	0..∞
description	Provide details of the group companies receiving an allocation of allowance (including the allocating company itself, where relevant)
id	[N45]

validation rule:

error code: 9673	description: [N45] should not be present if [N10] equals 'yes'
transactional message (en)	Box N45 must not be completed if Box N10 is completed



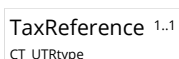
base	CTExcludedCharsStringType
path	[CTN]/Section1/GroupCompanyReceivingAllocationAllowance/Name
cardinality	1..1
description	Name of Company
id	[N45A]



base	PeriodType
path	[CTN]/Section1/GroupCompanyReceivingAllocationAllowance/AccountingPeriod
cardinality	1..1
description	Accounting period
id	[N45B]

validation rule:

error code: 9674	description: The period covered by [N45B] should not be longer than 12 months
transactional message (en)	The accounting period in Box N45B must not be longer than 12 months
error code: 9675	description: The 'To' date of [N45B] should not be before the 'From' date
transactional message (en)	The accounting period To date must not be before the From date in Box N45B



base	CT_UTRtype
path	[CTN]/Section1/GroupCompanyReceivingAllocationAllowance/TaxReference
cardinality	1..1
description	Tax reference
id	[N45C]

element: **AmountAllocated**

XML

AmountAllocated	1..1
CT_CTnonZeroWholePoundStructure	
Currency ?	

base	CT_CTnonZeroWholePoundStructure
path	[CTN]/Section1/GroupCompanyReceivingAllocationAllowance/AmountAllocated
cardinality	1..1
description	Amount allocated
id	[N45D]

element: **TotalAllocated**

XML

TotalAllocated	0..1
CT_CTnonZeroWholePoundStructure	
Currency ?	

base	CT_CTnonZeroWholePoundStructure
path	[CTN]/Section1/TotalAllocated
cardinality	0..1
description	Total
id	[N50]

validation rule:

error code: 9676	description: [N50] should not be present if [N10] equals 'yes'
transactional message (en)	Box N50 must not be completed if Box N10 is completed
error code: 9677	description: [N50] must equal the sum of all iterations of [N45D]
transactional message (en)	Box N50 must equal the sum of all Amount allocated entries in Boxes N45D

element: **StatementAuthorised**

XML

StatementAuthorised	0..1
CT_YesType	

base	CT_YesType
path	[CTN]/Section1/StatementAuthorised
cardinality	0..1
description	If the statement has been authorised put an 'X' in box N55 to confirm
id	[N55]

validation rule:

error code: 9678	description: [N55] should not be present if [N10] equals 'yes'
transactional message (en)	Box N55 must not be completed if Box N10 is completed

element: **FullNameOfPersonAuthorising**

XML

FullNameOfPersonAuthorising	0..1
CTexcludedCharsStringType	

base	CTexcludedCharsStringType
path	[CTN]/Section1/FullNameOfPersonAuthorising
cardinality	0..1
description	Full name of person authorising - any person authorised to act on behalf of the company that is authorised to act for the companies within the arrangement
id	[N60]

validation rule:

error code: 9679	description: [N60] should not be present if [N10] equals 'yes'
transactional message (en)	Box N60 must not be completed if Box N10 is completed

element: **StatusOfThePersonAuthorising**

XML

StatusOfThePersonAuthorising 0..1
CTexcludedCharsStringType

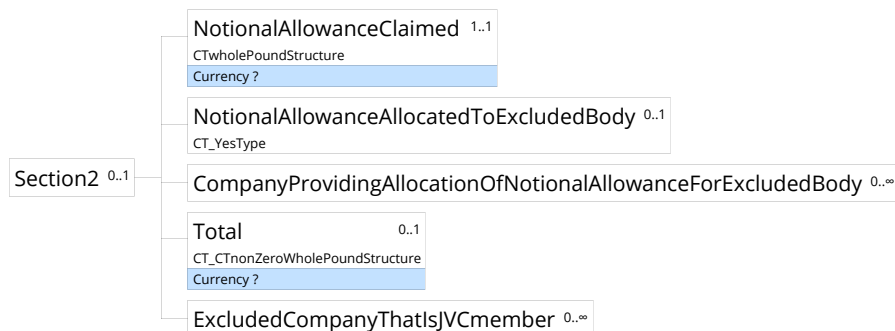
base	CTexcludedCharsStringType
path	[CTN]/Section1/StatusOfThePersonAuthorising
cardinality	0..1
description	Status of the person authorising
id	[N65]

validation rule:

error code: 9680	description: [N65] should not be present if [N10] equals 'yes'
transactional message (en)	Box N65 must not be completed if Box N10 is completed

element: **Section2**

XML



path	[CTN]/Section2
cardinality	0..1
description	Section 2 - Joint venture companies
id	[SN018]

validation rule:

error code: 9681	description: [N80] should be present if [N75] equals 'yes'
transactional message (en)	Box N80 must be completed if Box N75 is completed
error code: 9682	description: [N85] should be present if [N80] is present
transactional message (en)	Box N85 must be completed if the table at N80 is completed

element: **NotionalAllowanceClaimed**

XML

NotionalAllowanceClaimed 1..1
CTwholePoundStructure
Currency?

base	CTwholePoundStructure
------	-----------------------

path	[CTN]/Section2/NotionalAllowanceClaimed
cardinality	1..1
description	Notional allowance claimed
id	[N70]

element: **NotionalAllowanceAllocatedToExcludedBody**

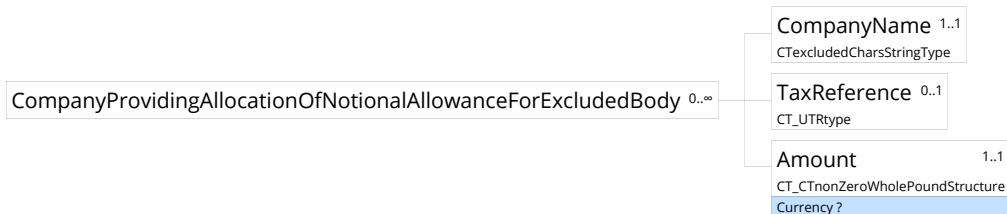
XML

NotionalAllowanceAllocatedToExcludedBody 0..1
CT_YesType

base	CT_YesType
path	[CTN]/Section2/NotionalAllowanceAllocatedToExcludedBody
cardinality	0..1
description	Put an 'X' in box N75 if an amount of notional allowance is being allocated in respect of an excluded body
id	[N75]

element: **CompanyProvidingAllocationOfNotionalAllowanceForExcludedBody**

XML



path	[CTN]/Section2/CompanyProvidingAllocationOfNotionalAllowanceForExcludedBody
cardinality	0..∞
description	Provide details of any company providing an allocation of notional allowance on behalf of an excluded body
id	[N80]

validation rule:

error code: 9683	description: [N80] should not be present if [N75] does not equal 'yes'
transactional message (en)	Box N80 must not be completed if Box N75 is not completed

element: **CompanyName**

XML

CompanyName 1..1
CTExcludedCharsStringType

base	CTExcludedCharsStringType
path	[CTN]/Section2/CompanyProvidingAllocationOfNotionalAllowanceForExcludedBody/CompanyName
cardinality	1..1
description	Name of the allocating company
id	[N80A]

element: **TaxReference**

XML

TaxReference 0..1
CT_UTRtype

base	CT_UTRtype
path	[CTN]/Section2/CompanyProvidingAllocationOfNotionalAllowanceForExcludedBody/TaxReference

cardinality	0..1
description	Tax reference
id	[N80B]

element: **Amount**

XML

Amount	1..1
CT_CTnonZeroWholePoundStructure	
Currency ?	

base	CT_CTnonZeroWholePoundStructure
path	[CTN]/Section2/CompanyProvidingAllocationOfNotionalAllowanceForExcludedBody/Amount
cardinality	1..1
description	Amount
id	[N80C]

element: **Total**

XML

Total	0..1
CT_CTnonZeroWholePoundStructure	
Currency ?	

base	CT_CTnonZeroWholePoundStructure
path	[CTN]/Section2/Total
cardinality	0..1
description	Total
id	[N85]

validation rule:

error code: 9684	description: [N85] must equal the sum of all iterations of [N80C]
transactional message (en)	Box N85 must equal the sum of all 'Amount' in Boxes N80C

element: **ExcludedCompanyThatIsJVCmember**

XML

ExcludedCompanyThatIsJVCmember	0..∞
NameOfTheExcludedBody	1..1
CTExcludedCharsStringType	
ExcludedBodysTaxReference	1..1
CTExcludedCharsStringType	

path	[CTN]/Section2/ExcludedCompanyThatIsJVCmember
cardinality	0..∞
description	Members of the excluded body's group that are members of the relevant joint venture company
id	[N90]

element: **NameOfTheExcludedBody**

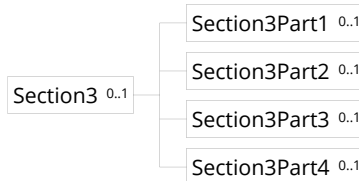
XML

NameOfTheExcludedBody	1..1
CTExcludedCharsStringType	

base	CTExcludedCharsStringType
path	[CTN]/Section2/ExcludedCompanyThatIsJVCmember/NameOfTheExcludedBody
cardinality	1..1
description	Name of the excluded body
id	[N90A]

ExcludedBodysTaxReference 1..1
CTExcludedCharsStringType

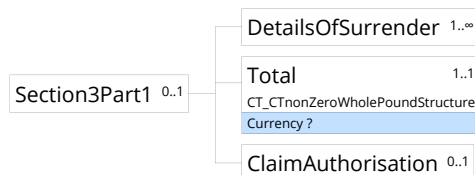
base	CTExcludedCharsStringType
path	[CTN]/Section2/ExcludedCompanyThatIsJVCmember/ExcludedBodysTaxReference
cardinality	1..1
description	Excluded body's tax reference
id	[N90B]



path	[CTN]/Section3
cardinality	0..1
description	Section 3 - RPDT group relief
id	[SN029]

validation rule:

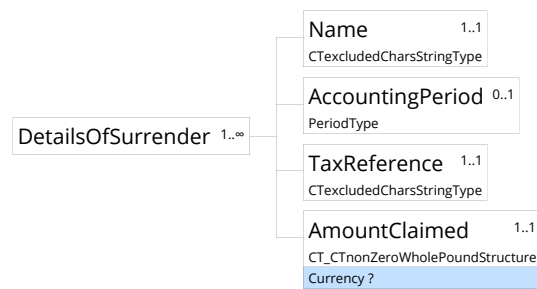
error code: 9685	description: If [SN029] is present the following should be true: [SN030] is present or [SN043] is present or [SN062] is present or [SN076] is present
transactional message (en)	If Section 3 is present on supplementary page CT600N then one of Section 3 Parts 1, 2, 3 or 4 must be completed



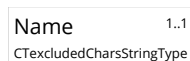
path	[CTN]/Section3/Section3Part1
cardinality	0..1
description	Section 3 Part 1 - Claims to RPDT group relief
id	[SN030]

validation rule:

error code: 9686	description: [SN095] should be present if [SN030] is present
transactional message (en)	Section 4 on supplementary page CT600N must be completed if Section 3 Part 1 is completed
error code: 9687	description: [SN037] should be present if ([N003] equals 'new') and [SN030] is present
transactional message (en)	Claim authorisation' section on supplementary page CT600N must be completed if the return type is 'new' and Section 3 Part 1 is present



path	[CTN]/Section3/Section3Part1/DetailsOfSurrender
cardinality	1..∞
description	Details of surrender
id	[N95]



base	CTExcludedCharsStringType
path	[CTN]/Section3/Section3Part1/DetailsOfSurrender/Name
cardinality	1..1
description	Name of surrendering company
id	[N95A]



base	PeriodType
path	[CTN]/Section3/Section3Part1/DetailsOfSurrender/AccountingPeriod
cardinality	0..1
description	Accounting period of surrendering company
id	[N95B]

validation rule:

error code: 9688	description: The 'From' date of [N95B] should be on or before [35]
transactional message (en)	The 'Accounting period of surrendering company' From date in Box N95B must be on or before the return period To date in Box 35
error code: 9689	description: The period covered by [N95B] should not be longer than 12 months
transactional message (en)	The 'Accounting period of the surrendering company' in Box N95B must not be longer than 12 months
error code: 9690	description: The 'To' date of [N95B] should not be before the 'From' date
transactional message (en)	The 'Accounting period of surrendering company' To date must not be before the From date in Box N95B
error code: 9691	description: The 'To' date of [N95B] should be on or after [30]
transactional message (en)	The 'Accounting period of surrendering company' To date in Box N95B must be on or after the return period From date in Box 30

TaxReference 1..1
CTexcludedCharsStringType

base	CTexcludedCharsStringType
path	[CTN]/Section3/Section3Part1/DetailsOfSurrender/TaxReference
cardinality	1..1
description	Tax reference
id	[N95C]

AmountClaimed 1..1
CT_CTnonZeroWholePoundStructure
Currency ?

base	CT_CTnonZeroWholePoundStructure
path	[CTN]/Section3/Section3Part1/DetailsOfSurrender/AmountClaimed
cardinality	1..1
description	Amount claimed
id	[N95D]

Total 1..1
CT_CTnonZeroWholePoundStructure
Currency ?

base	CT_CTnonZeroWholePoundStructure
path	[CTN]/Section3/Section3Part1/Total
cardinality	1..1
description	Total
id	[N100]

validation rule:

error code: 9692	description: [N100] must equal the sum of all iterations of [N95D]
transactional message (en)	Box N100 must equal the sum of all 'Amount claimed' entries in Boxes N95D
error code: 9693	description: [N260] should be present if [N100] is present
transactional message (en)	Box N260 must be completed if Box N100 is completed

ClaimAuthorisation 0..1

- CopyOfNoticesOfConsentAttached 0..1
CT_YesType
- AuthorisationForSimplifiedArrangements 0..1

path	[CTN]/Section3/Section3Part1/ClaimAuthorisation
cardinality	0..1
description	Authorisation of claim
id	[SN037]

validation rule:

error code: 9694	description: Must submit exactly one of [SN038] or [SN039]
transactional message (en)	Either 'Copy of notices of consent attached' or 'Authorisation of claim to group relief for simplified arrangements' must be Yes in Section 3 Part 1 on supplementary page CT600N

element: **CopyOfNoticesOfConsentAttached**

XML

CopyOfNoticesOfConsentAttached 0..1
CT_YesType

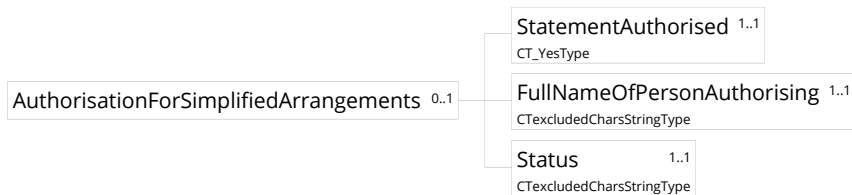
base	CT_YesType
path	[CTN]/Section3/Section3Part1/ClaimAuthorisation/CopyOfNoticesOfConsentAttached
cardinality	0..1
description	Notice/s of consent attached?
id	[SN038]

validation rule:

error code: 9695	description: If [SN038] is 'yes' then there must be a PDF attachment of type 'other' in this submission.
transactional message (en)	If 'Copy of notices of consent attached' is Yes in Section 3 Part 1 on supplementary page CT600N then a PDF attachment of type 'Other' must be included

element: **AuthorisationForSimplifiedArrangements**

XML



path	[CTN]/Section3/Section3Part1/ClaimAuthorisation/AuthorisationForSimplifiedArrangements
cardinality	0..1
description	Authorisation of claim to group relief for simplified arrangements
id	[SN039]

element: **StatementAuthorised**

XML

StatementAuthorised 1..1
CT_YesType

base	CT_YesType
path	[CTN]/Section3/Section3Part1/ClaimAuthorisation/AuthorisationForSimplifiedArrangements/StatementAuthorised
cardinality	1..1
description	If the statement has been authorised put an 'x' in box N105 to confirm
id	[N105]

element: **FullNameOfPersonAuthorising**

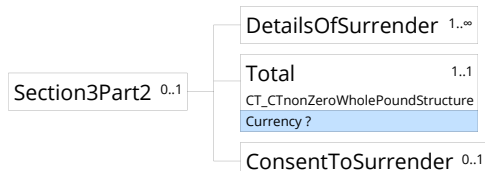
XML

FullNameOfPersonAuthorising 1..1
CTexcludedCharsStringType

base	CTexcludedCharsStringType
path	[CTN]/Section3/Section3Part1/ClaimAuthorisation/AuthorisationForSimplifiedArrangements/FullNameOfPersonAuthorising
cardinality	1..1
description	Full name of person authorising
id	[N110]

Status 1..1
CTexcludedCharsStringType

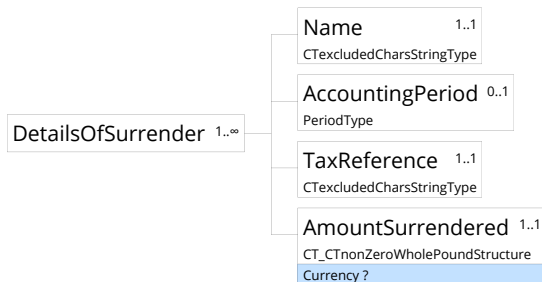
base	CTexcludedCharsStringType
path	[CTN]/Section3/Section3Part1/ClaimAuthorisation/AuthorisationForSimplifiedArrangements/Status
cardinality	1..1
description	Status
id	[N115]



path	[CTN]/Section3/Section3Part2
cardinality	0..1
description	Section 3 Part 2 - Amounts surrendered as RPDT group relief
id	[SN043]

validation rule:

error code: 9696	description: [SN050] should be present if ([N003] equals 'new') and [SN043] is present
transactional message (en)	Consent to surrender' section must be completed if the type of return is 'new' and Section 3 Part 2 on supplementary page CT600N is completed



path	[CTN]/Section3/Section3Part2/DetailsOfSurrender
cardinality	1..∞
description	Details of surrender
id	[N120]

Name 1..1
CTexcludedCharsStringType

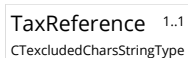
base	CTexcludedCharsStringType
path	[CTN]/Section3/Section3Part2/DetailsOfSurrender/Name
cardinality	1..1
description	Name of claimant company
id	[N120A]



base	PeriodType
path	[CTN]/Section3/Section3Part2/DetailsOfSurrender/AccountingPeriod
cardinality	0..1
description	Accounting period of claimant company
id	[N120B]

validation rule:

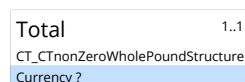
error code: 9697	description: The 'From' date of [N120B] should be on or before [35]
transactional message (en)	The 'Accounting period of claimant company' From date in Box N120B must be on or before the return period To date in Box 35
error code: 9698	description: The period covered by [N120B] should not be longer than 12 months
transactional message (en)	The 'Accounting period of the claimant company' in Box N120B must not be longer than 12 months
error code: 9699	description: The 'To' date of [N120B] should not be before the 'From' date
transactional message (en)	The 'Accounting period of claimant company' To date must not be before the From date in Box N120B
error code: 9700	description: The 'To' date of [N120B] should be on or after [30]
transactional message (en)	The 'Accounting period of claimant company' To date in Box N120B must be on or after the return period From date in Box 30



base	CTexcludedCharsStringType
path	[CTN]/Section3/Section3Part2/DetailsOfSurrender/TaxReference
cardinality	1..1
description	Tax reference
id	[N120C]



base	CT_CTnonZeroWholePoundStructure
path	[CTN]/Section3/Section3Part2/DetailsOfSurrender/AmountSurrendered
cardinality	1..1
description	Amount surrendered
id	[N120D]



base	CT_CTnonZeroWholePoundStructure
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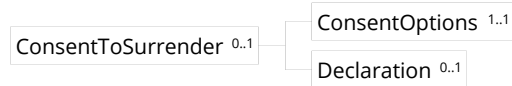
path	[CTN]/Section3/Section3Part2/Total
cardinality	1..1
description	Total
id	[N125]

validation rule:

error code: 9773	description: [N125] must equal the sum of all iterations of [N120D]
transactional message (en)	Box N125 must equal the sum of all 'Amount surrendered' entries in Boxes N120D

element: **ConsentToSurrender**

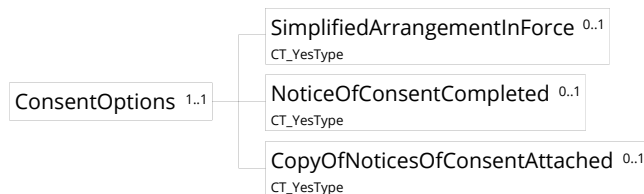
XML



path	[CTN]/Section3/Section3Part2/ConsentToSurrender
cardinality	0..1
description	Consent to surrender
id	[SN050]

element: **ConsentOptions**

XML



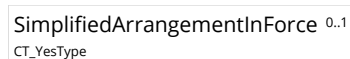
path	[CTN]/Section3/Section3Part2/ConsentToSurrender/ConsentOptions
cardinality	1..1
description	Type of consent
id	[SN051]

validation rule:

error code: 9792	description: If [SN051] is present the following should be true: [SN052] is present or [SN053] is present or [SN054] is present
transactional message (en)	If the 'Type of Consent' section is present in Section 3 Part 2 on supplementary page CT600N, then at least one of 'Simplified arrangement is in force', 'Notice of consent completed' or 'Copy of notices of consent attached' must be Yes

element: **SimplifiedArrangementInForce**

XML



base	CT_YesType
path	[CTN]/Section3/Section3Part2/ConsentToSurrender/ConsentOptions/SimplifiedArrangementInForce
cardinality	0..1
description	Is a simplified arrangement in force?
id	[SN052]

element: **NoticeOfConsentCompleted**

XML



base	CT_YesType
path	[CTN]/Section3/Section3Part2/ConsentToSurrender/ConsentOptions/NoticeOfConsentCompleted
cardinality	0..1
description	Has CT600N notice of consent been completed?
id	[SN053]

validation rule:

error code: 9793	description: [SN053] should not be present if [SN054] is present
transactional message (en)	Notice of consent completed' must not be Yes if 'Copy of notices of consent attached' is Yes in Section 3 Part 2 on supplementary page CT600N

element: **CopyOfNoticesOfConsentAttached**

XML

CopyOfNoticesOfConsentAttached 0..1
CT_YesType

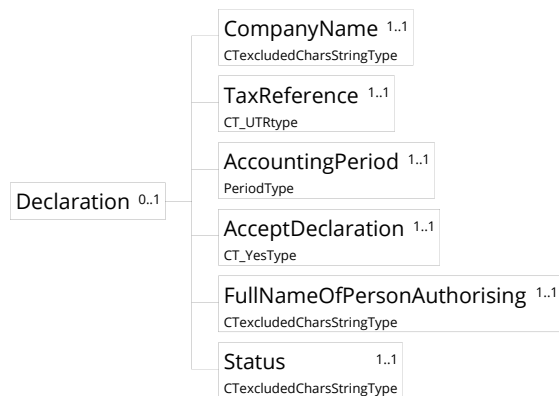
base	CT_YesType
path	[CTN]/Section3/Section3Part2/ConsentToSurrender/ConsentOptions/CopyOfNoticesOfConsentAttached
cardinality	0..1
description	Notice/s of consent attached?
id	[SN054]

validation rule:

error code: 9794	description: [SN054] should not be present if [SN055] is present
transactional message (en)	Copy of notices of consent attached' must not be Yes if the 'Declaration of consent' section is completed in Section 3 Part 2 on supplementary page CT600N
error code: 9795	description: If [SN054] is 'yes' then there must be a PDF attachment of type 'other' in this submission.
transactional message (en)	If 'Copy of notices of consent attached' is Yes in Section 3 Part 2 on supplementary page CT600N then a PDF attachment of type 'Other' must be included

element: **Declaration**

XML



path	[CTN]/Section3/Section3Part2/ConsentToSurrender/Declaration
cardinality	0..1
description	Declaration of consent
id	[SN055]

element: **CompanyName**

XML

CompanyName 1..1
CTExcludedCharsStringType

base	CTExcludedCharsStringType
------	---------------------------

path	[CTN]/Section3/Section3Part2/ConsentToSurrender/Declaration/CompanyName
cardinality	1..1
description	Company name
id	[N130]

element: **TaxReference**

XML

TaxReference 1..1
CT_UTRtype

base	CT_UTRtype
path	[CTN]/Section3/Section3Part2/ConsentToSurrender/Declaration/TaxReference
cardinality	1..1
description	Tax reference
id	[N135]

element: **AccountingPeriod**

XML



base	PeriodType
path	[CTN]/Section3/Section3Part2/ConsentToSurrender/Declaration/AccountingPeriod
cardinality	1..1
description	Accounting period
id	[N140/N145]

validation rule:

error code: 9796	description: The period covered by [N140/N145] should not be longer than 12 months
transactional message (en)	The accounting period covered in Boxes N140 and N145 must not be longer than 12 months
error code: 9797	description: The 'To' date of [N140/N145] should not be before the 'From' date
transactional message (en)	The accounting period end date in Box N145 should not be before the From date in Box N140

element: **AcceptDeclaration**

XML

AcceptDeclaration 1..1
CT_YesType

base	CT_YesType
path	[CTN]/Section3/Section3Part2/ConsentToSurrender/Declaration/AcceptDeclaration
cardinality	1..1
description	I certify that all the information I have given on these pages is correct and complete to the best of my knowledge and belief.
id	[SN059]

element: **FullNameOfPersonAuthorising**

XML

FullNameOfPersonAuthorising 1..1
CTExcludedCharsStringType

base	CTExcludedCharsStringType
path	[CTN]/Section3/Section3Part2/ConsentToSurrender/Declaration/FullNameOfPersonAuthorising
cardinality	1..1

description	Full name of person authorising
id	[N150]

element: Status

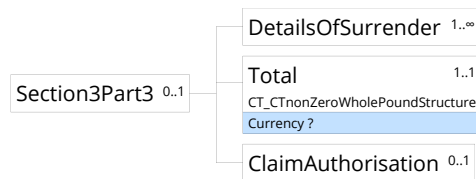
XML

Status	1..1
CTexcludedCharsStringType	

base	CTexcludedCharsStringType
path	[CTN]/Section3/Section3Part2/ConsentToSurrender/Declaration/Status
cardinality	1..1
description	Status
id	[N155]

element: Section3Part3

XML



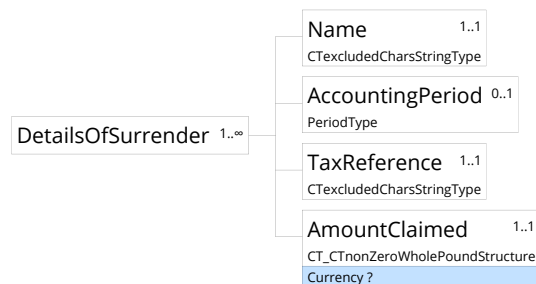
path	[CTN]/Section3/Section3Part3
cardinality	0..1
description	Section 3 Part 3 - Claims to RPDT group relief for carried forward losses
id	[SN062]

validation rule:

error code: 9798	description: [SN095] should be present if [SN062] is present
transactional message (en)	Section 4 on supplementary page CT600N must be completed if Section 3 Part 3 is completed
error code: 9799	description: [SN069] should be present if ([N003] equals 'new') and [SN062] is present
transactional message (en)	Authorisation of claim to group relief for simplified arrangements must be present if the type of return is 'new' and Section 3 Part 3 on supplementary page CT600N is present

element: DetailsOfSurrender

XML



path	[CTN]/Section3/Section3Part3/DetailsOfSurrender
cardinality	1..∞
description	Details of surrender
id	[N160]

element: Name

XML

Name	1..1
CTexcludedCharsStringType	

base	CTexcludedCharsStringType
path	[CTN]/Section3/Section3Part3/DetailsOfSurrender/Name
cardinality	1..1
description	Name of surrendering company
id	[N160A]

element: **AccountingPeriod**

XML



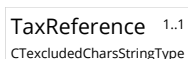
base	PeriodType
path	[CTN]/Section3/Section3Part3/DetailsOfSurrender/AccountingPeriod
cardinality	0..1
description	Accounting period of surrendering company
id	[N160B]

validation rule:

error code: 9806	description: The 'From' date of [N160B] should be on or before [35]
transactional message (en)	The 'Accounting period of surrendering company' From date in Box N160B must be on or before the return period To date in Box 35
error code: 9815	description: The period covered by [N160B] should not be longer than 12 months
transactional message (en)	The 'Accounting period of surrendering company' in Box N160B must not be longer than 12 months
error code: 9836	description: The 'To' date of [N160B] should not be before the 'From' date
transactional message (en)	The 'Accounting period of surrendering company' To date must not be before the From date in Box N160B
error code: 9837	description: The 'To' date of [N160B] should be on or after [30]
transactional message (en)	The 'Accounting period of surrendering company' To date in Box N160B must be on or after the return period From date in Box 30

element: **TaxReference**

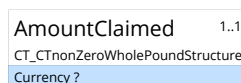
XML



base	CTexcludedCharsStringType
path	[CTN]/Section3/Section3Part3/DetailsOfSurrender/TaxReference
cardinality	1..1
description	Tax reference
id	[N160C]

element: **AmountClaimed**

XML



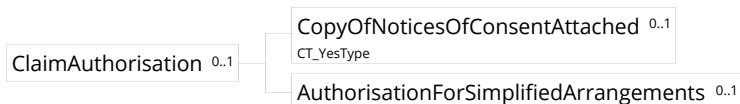
base	CT_CTnonZeroWholePoundStructure
path	[CTN]/Section3/Section3Part3/DetailsOfSurrender/AmountClaimed
cardinality	1..1
description	Amount claimed
id	[N160D]

Total	1..1
CT_CTnonZeroWholePoundStructure	
Currency ?	

base	CT_CTnonZeroWholePoundStructure
path	[CTN]/Section3/Section3Part3/Total
cardinality	1..1
description	Total
id	[N165]

validation rule:

error code: 9838	description: [N165] must equal the sum of all iterations of [N160D]
transactional message (en)	Box N165 must equal the sum of all 'Amount claimed' entries in Boxes N160D
error code: 9840	description: [N265] should be present if [N165] is present
transactional message (en)	Box N265 must be completed if Box N165 is completed



path	[CTN]/Section3/Section3Part3/ClaimAuthorisation
cardinality	0..1
description	Authorisation of claim
id	[SN069]

validation rule:

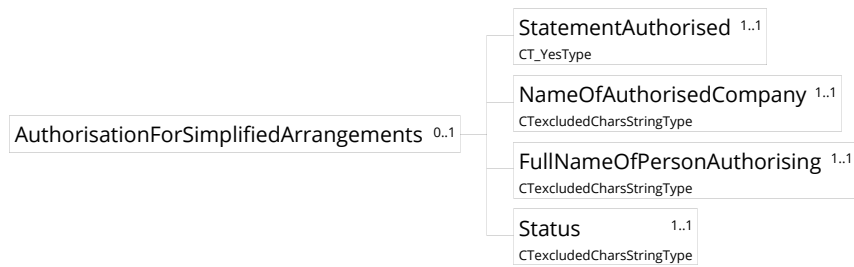
error code: 9841	description: Must submit exactly one of [SN070] or [SN071]
transactional message (en)	Either 'Copy of notices of consent attached' or 'Authorisation of claim to group relief for simplified arrangements' must be Yes in Section 3 Part 3 on supplementary page CT600N

CopyOfNoticesOfConsentAttached	0..1
CT_YesType	

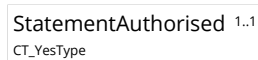
base	CT_YesType
path	[CTN]/Section3/Section3Part3/ClaimAuthorisation/CopyOfNoticesOfConsentAttached
cardinality	0..1
description	Notice/s of consent attached?
id	[SN070]

validation rule:

error code: 9842	description: If [SN070] is 'yes' then there must be a PDF attachment of type 'other' in this submission.
transactional message (en)	If 'Copy of notices of consent attached' is Yes in Section 3 Part 3 on supplementary page CT600N then a PDF attachment of type 'Other' must be included



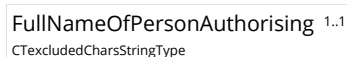
path	[CTN]/Section3/Section3Part3/ClaimAuthorisation/AuthorisationForSimplifiedArrangements
cardinality	0..1
description	Authorisation of claim to group relief for simplified arrangements
id	[SN071]



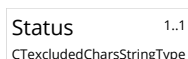
base	CT_YesType
path	[CTN]/Section3/Section3Part3/ClaimAuthorisation/AuthorisationForSimplifiedArrangements/StatementAuthorised
cardinality	1..1
description	If the claim has been authorised put an 'X' in box N170 to confirm
id	[N170]



base	CTexcludedCharsStringType
path	[CTN]/Section3/Section3Part3/ClaimAuthorisation/AuthorisationForSimplifiedArrangements/NameOfAuthorisedCompany
cardinality	1..1
description	Name of authorised company
id	[N175]



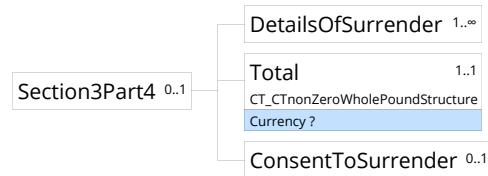
base	CTexcludedCharsStringType
path	[CTN]/Section3/Section3Part3/ClaimAuthorisation/AuthorisationForSimplifiedArrangements/FullNameOfPersonAuthorising
cardinality	1..1
description	Full name of person authorising
id	[N180]



base	CTexcludedCharsStringType
path	[CTN]/Section3/Section3Part3/ClaimAuthorisation/AuthorisationForSimplifiedArrangements/Status
cardinality	1..1
description	Status
id	[N185]

element: Section3Part4

XML



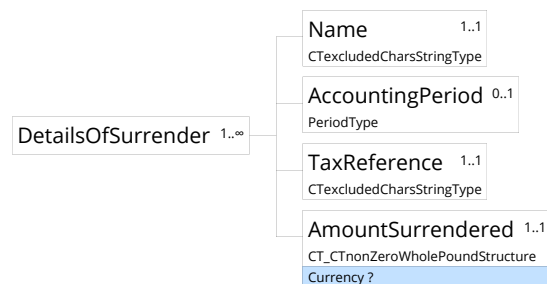
path	[CTN]/Section3/Section3Part4
cardinality	0..1
description	Section 3 Part 4 - Amounts surrendered as RPDT group relief for carried forward losses
id	[SN076]

validation rule:

error code: 9843	description: [SN083] should be present if ([N003] equals 'new') and [SN076] is present
transactional message (en)	Consent to surrender' must be present if the type of return is 'new' and Section 3 part 4 on supplementary page CT600N is present

element: DetailsOfSurrender

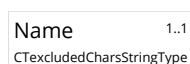
XML



path	[CTN]/Section3/Section3Part4/DetailsOfSurrender
cardinality	1..∞
description	Details of surrender
id	[N190]

element: Name

XML



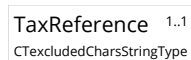
base	CTexcludedCharsStringType
path	[CTN]/Section3/Section3Part4/DetailsOfSurrender/Name
cardinality	1..1
description	Name of claimant company
id	[N190A]



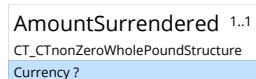
base	PeriodType
path	[CTN]/Section3/Section3Part4/DetailsOfSurrender/AccountingPeriod
cardinality	0..1
description	Accounting period of claimant company
id	[N190B]

validation rule:

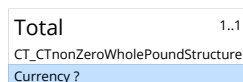
error code: 9844	description: The 'From' date of [N190B] should be on or before [35]
transactional message (en)	The 'Accounting period of claimant company' From date in Box N190B must be on or before the return period To date in Box 35
error code: 9845	description: The period covered by [N190B] should not be longer than 12 months
transactional message (en)	The 'Accounting period of claimant company' in Box N190B must not be no longer than 12 months
error code: 9846	description: The 'To' date of [N190B] should not be before the 'From' date
transactional message (en)	The 'Accounting period of claimant company' To date must not be before the From date in Box N190B
error code: 9847	description: The 'To' date of [N190B] should be on or after [30]
transactional message (en)	The 'Accounting period of claimant company' To date in Box N190B must be on or after the return period From date in Box 30



base	CTExcludedCharsStringType
path	[CTN]/Section3/Section3Part4/DetailsOfSurrender/TaxReference
cardinality	1..1
description	Tax reference
id	[N190C]



base	CT_CTnonZeroWholePoundStructure
path	[CTN]/Section3/Section3Part4/DetailsOfSurrender/AmountSurrendered
cardinality	1..1
description	Amount surrendered
id	[N190D]



base	CT_CTnonZeroWholePoundStructure
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path	[CTN]/Section3/Section3Part4/Total
cardinality	1..1
description	Total
id	[N195]

validation rule:

error code: 9848	description: [N195] must equal the sum of all iterations of [N190D]
transactional message (en)	Box N195 must equal the sum of all 'Amount surrendered' entries in Boxes N190D

element: **ConsentToSurrender**

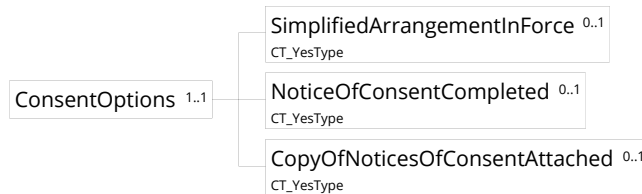
XML



path	[CTN]/Section3/Section3Part4/ConsentToSurrender
cardinality	0..1
description	Consent to surrender
id	[SN083]

element: **ConsentOptions**

XML



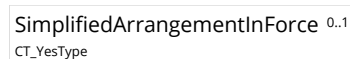
path	[CTN]/Section3/Section3Part4/ConsentToSurrender/ConsentOptions
cardinality	1..1
description	Type of consent
id	[SN084]

validation rule:

error code: 9849	description: If [SN084] is present the following should be true: [SN085] is present or [SN086] is present or [SN087] is present
transactional message (en)	If the 'Type of Consent' section is present in Section 3 Part 4 on supplementary page CT600N, then at least one of 'Simplified arrangement is in force', 'Notice of consent completed' or 'Copy of notices of consent attached' must be Yes

element: **SimplifiedArrangementInForce**

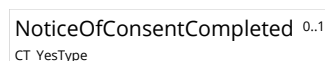
XML



base	CT_YesType
path	[CTN]/Section3/Section3Part4/ConsentToSurrender/ConsentOptions/SimplifiedArrangementInForce
cardinality	0..1
description	Is a simplified arrangement in force?
id	[SN085]

element: **NoticeOfConsentCompleted**

XML



base	CT_YesType
path	[CTN]/Section3/Section3Part4/ConsentToSurrender/ConsentOptions/NoticeOfConsentCompleted
cardinality	0..1
description	Has CT600N notice of consent been completed?
id	[SN086]

validation rule:

error code: 9850	description: [SN086] should not be present if [SN087] is present
transactional message (en)	If 'Copy of notices of consent attached' is Yes in Section 3 Part 4 on supplementary page CT600N then 'Notice of consent completed' must not be present

element: **CopyOfNoticesOfConsentAttached**

XML

CopyOfNoticesOfConsentAttached 0..1
CT_YesType

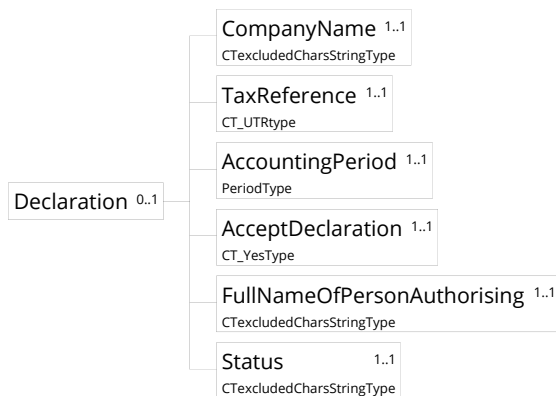
base	CT_YesType
path	[CTN]/Section3/Section3Part4/ConsentToSurrender/ConsentOptions/CopyOfNoticesOfConsentAttached
cardinality	0..1
description	Notice/s of consent attached?
id	[SN087]

validation rule:

error code: 9851	description: [SN087] should not be present if [SN088] is present
transactional message (en)	Copy of notices of consent attached' must not be Yes if the 'Declaration of consent' section is completed in Section 3 Part 4 on supplementary form CT600N
error code: 9852	description: If [SN087] is 'yes' then there must be a PDF attachment of type 'other' in this submission.
transactional message (en)	If 'Copy of notices of consent attached' is Yes in Section 3 Part 4 on supplementary page CT600N then a PDF attachment of type 'Other' must be included

element: **Declaration**

XML



path	[CTN]/Section3/Section3Part4/ConsentToSurrender/Declaration
cardinality	0..1
description	Declaration of consent
id	[SN088]

element: **CompanyName**

XML

CompanyName 1..1
CTExcludedCharsStringType

base	CTExcludedCharsStringType
------	---------------------------

path	[CTN]/Section3/Section3Part4/ConsentToSurrender/Declaration/CompanyName
cardinality	1..1
description	Company name
id	[N200]

element: **TaxReference**

XML

TaxReference 1..1
CT_UTRtype

base	CT_UTRtype
path	[CTN]/Section3/Section3Part4/ConsentToSurrender/Declaration/TaxReference
cardinality	1..1
description	Tax reference
id	[N205]

element: **AccountingPeriod**

XML



base	PeriodType
path	[CTN]/Section3/Section3Part4/ConsentToSurrender/Declaration/AccountingPeriod
cardinality	1..1
description	Accounting period
id	[N210/N215]

validation rule:

error code: 9853	description: The period covered by [N210/N215] should not be longer than 12 months
transactional message (en)	The accounting period covered in Boxes N210 and N215 should not be longer than 12 months
error code: 9854	description: The 'To' date of [N210/N215] should not be before the 'From' date
transactional message (en)	The Accounting period end date in Box N215 must not be before the Accounting period start date in Box N210

element: **AcceptDeclaration**

XML

AcceptDeclaration 1..1
CT_YesType

base	CT_YesType
path	[CTN]/Section3/Section3Part4/ConsentToSurrender/Declaration/AcceptDeclaration
cardinality	1..1
description	I certify that all the information I have given on these pages is correct and complete to the best of my knowledge and belief.
id	[SN092]

element: **FullNameOfPersonAuthorising**

XML

FullNameOfPersonAuthorising 1..1
CTexcludedCharsStringType

base	CTexcludedCharsStringType
path	[CTN]/Section3/Section3Part4/ConsentToSurrender/Declaration/FullNameOfPersonAuthorising

cardinality	1..1
description	Full name of person authorising
id	[N220]

element: Status

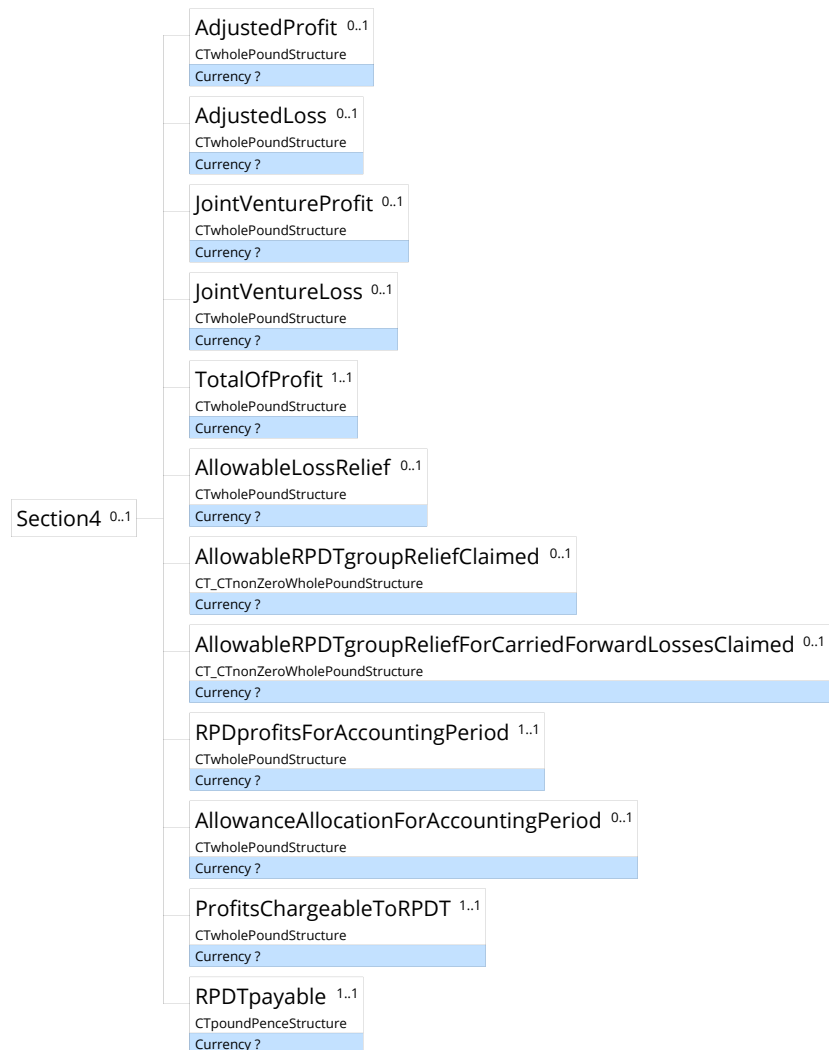
XML

Status	1..1
CTexcludedCharsStringType	

base	CTexcludedCharsStringType
path	[CTN]/Section3/Section3Part4/ConsentToSurrender/Declaration/Status
cardinality	1..1
description	Status
id	[N225]

element: Section4

XML



path	[CTN]/Section4
cardinality	0..1
description	Section 4 - Calculation of RPD profits and RPDT Payable
id	[SN095]

validation rule:

error code: 9855	description: If [SN095] is present the following should be true: [N230] is present or [N240] is present
------------------	---

transactional message (en)	Section 4 on supplementary page CT600N can only be completed if Box N230 or N240 is completed
----------------------------	---

element: **AdjustedProfit**

XML

AdjustedProfit 0..1
CTwholePoundStructure
Currency ?

base	CTwholePoundStructure
path	[CTN]/Section4/AdjustedProfit
cardinality	0..1
description	Adjusted trading profit or loss in relation to the accounting period -PROFIT
id	[N230]

validation rule:

error code: 9856	description: [N230] should not be present if [N235] is present
transactional message (en)	Box N230 must not be completed if Box N235 is completed

element: **AdjustedLoss**

XML

AdjustedLoss 0..1
CTwholePoundStructure
Currency ?

base	CTwholePoundStructure
path	[CTN]/Section4/AdjustedLoss
cardinality	0..1
description	Adjusted trading profit or loss in relation to the accounting period -LOSS
id	[N235]

validation rule:

error code: 9857	description: [N235] should not be present if [N230] is present
transactional message (en)	Box N235 must not be completed if Box N230 is completed

element: **JointVentureProfit**

XML

JointVentureProfit 0..1
CTwholePoundStructure
Currency ?

base	CTwholePoundStructure
path	[CTN]/Section4/JointVentureProfit
cardinality	0..1
description	Amount of any joint venture profits that are attributed to the developer -PROFIT
id	[N240]

validation rule:

error code: 9858	description: [N240] should not be present if [N245] is present
transactional message (en)	Box N240 must not be completed if Box N245 is completed

element: **JointVentureLoss**

XML

JointVentureLoss 0..1
CTwholePoundStructure
Currency ?

base	CTwholePoundStructure
------	-----------------------

path	[CTN]/Section4/JointVentureLoss
cardinality	0..1
description	Amount of any joint venture profits that are attributed to the developer -LOSS
id	[N245]

validation rule:

error code: 9859	description: [N245] should not be present if [N240] is present
transactional message (en)	Box N245 must not be completed if Box N240 is completed

element: **TotalOfProfit**

XML

TotalOfProfit 1..1
CTWholePoundStructure
Currency ?

base	CTWholePoundStructure
path	[CTN]/Section4/TotalOfProfit
cardinality	1..1
description	Total of profit
id	[N250]

validation rule:

error code: 9860	description: If [N230] + [N240] > ([N235] + [N245]) then [N250] must equal [N230] + [N240] - ([N235] + [N245]), otherwise [N250] must equal 0
transactional message (en)	If the sum of Boxes N230 and Box N240 is greater than the sum of Boxes N235 and N245, then Box N250 must equal the sum of Boxes N230 and Box N240 minus the sum of Boxes N235 and N245. Otherwise Box N250 must equal 0 (zero)

element: **AllowableLossRelief**

XML

AllowableLossRelief 0..1
CTWholePoundStructure
Currency ?

base	CTWholePoundStructure
path	[CTN]/Section4/AllowableLossRelief
cardinality	0..1
description	Amount of allowable loss relief
id	[N255]

element: **AllowableRPDTgroupReliefClaimed**

XML

AllowableRPDTgroupReliefClaimed 0..1
CT_CTnonZeroWholePoundStructure
Currency ?

base	CT_CTnonZeroWholePoundStructure
path	[CTN]/Section4/AllowableRPDTgroupReliefClaimed
cardinality	0..1
description	Amount of allowable RPDT group relief claimed
id	[N260]

validation rule:

error code: 9861	description: [N260] must equal [N100] if [N100] is present.
transactional message (en)	Box N260 must equal Box N100 if completed

AllowableRPDTgroupReliefForCarriedForwardLossesClaimed 0..1
 CT_CTnonZeroWholePoundStructure
 Currency ?

base	CT_CTnonZeroWholePoundStructure
path	[CTN]/Section4/AllowableRPDTgroupReliefForCarriedForwardLossesClaimed
cardinality	0..1
description	Amount of allowable RPDT group relief for carried-forward losses claimed
id	[N265]

validation rule:

error code: 9862	description: [N265] must equal [N165] if [N165] is present.
transactional message (en)	Box N265 must equal Box N165 if completed

RPDprofitsForAccountingPeriod 1..1
 CTwholePoundStructure
 Currency ?

base	CTwholePoundStructure
path	[CTN]/Section4/RPDprofitsForAccountingPeriod
cardinality	1..1
description	RPD profits in relation to the accounting period
id	[N270]

validation rule:

error code: 9863	description: If [N250] > ([N255] + [N260] + [N265]) then [N270] must equal [N250] - ([N255] + [N260] + [N265]), otherwise [N270] must equal 0
transactional message (en)	If Box N250 is greater than the sum of Boxes N255, N260 and N265, then Box N270 must equal Box N250 minus the sum of Boxes N255, N260 and N265 otherwise Box N270 must equal 0 (zero)

AllowanceAllocationForAccountingPeriod 0..1
 CTwholePoundStructure
 Currency ?

base	CTwholePoundStructure
path	[CTN]/Section4/AllowanceAllocationForAccountingPeriod
cardinality	0..1
description	Amount of allowance allocation in relation to the accounting period
id	[N275]

ProfitsChargeableToRPDT 1..1
 CTwholePoundStructure
 Currency ?

base	CTwholePoundStructure
path	[CTN]/Section4/ProfitsChargeableToRPDT
cardinality	1..1
description	Profits chargeable to RPDT
id	[N280]

validation rule:

error code: 9864	description: If [N270] > [N275], [N280] must equal [N270] - [N275]. Otherwise [N280] must equal 0
transactional message (en)	If Box N270 is greater than Box N275 then Box N280 must equal Box N270 minus Box N275 otherwise Box N280 must equal 0 (zero)

element: **RPDTpayable****XML**

RPDTpayable 1..1
CTpoundPenceStructure
Currency ?

base	CTpoundPenceStructure
path	[CTN]/Section4/RPDTpayable
cardinality	1..1
description	RPDT Payable
id	[N285]

validation rule:

error code: 9865	description: [497] should be present if [N285] is present
transactional message (en)	Box 497 must be completed if box N285 is completed

YesNoType

xsd:string

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

enumerated values:

no
yes

CTnominalShareValueStructure
xsd:decimal
Currency ?

base	xsd:decimal
path	[CTnominalShareValueStructure]
description	Nominal Share values (3 decimal places)
example	1.024
pattern	((([1-9][0-9]*) 0)\.[0-9]{3})
maxInclusive	999999999.999

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

CT_CTAddressLineType

xsd:string

base	xsd:string
path	[CT_CTAddressLineType]
description	A common type for lines in an address
example	Rectory Stable Cottage
pattern	[A-Za-z0-9 ,\.\(\)/&'\-!"%*_+:@<>\?=-;]*

CT_CTnonZeroPoundPenceStructure

CT_IRmonetaryStructure

Currency?

base	CT_IRmonetaryStructure
path	[CT_CTnonZeroPoundPenceStructure]
minExclusive	0.00

CT_CTnonZeroWholePoundStructure

CT_IRnonNegativeNonZeroWholeUnitsMonetaryStructure

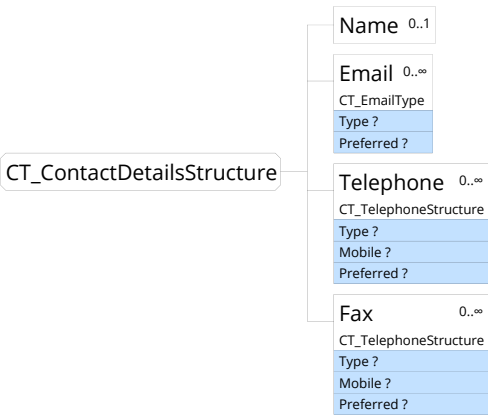
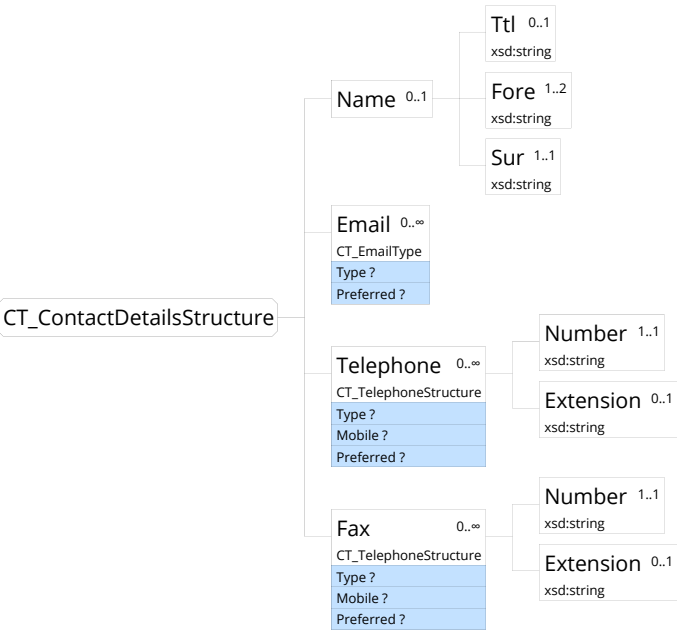
Currency ?

base	CT_IRnonNegativeNonZeroWholeUnitsMonetaryStructure
path	[CT_CTnonZeroWholePoundStructure]
maxInclusive	9999999999.00

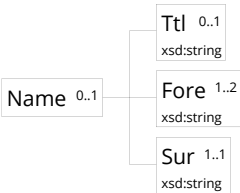
CT_CTstringType

xsd:string

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



path	[CT_ContactDetailsStructure]
------	------------------------------



path	[CT_ContactDetailsStructure]/Name
cardinality	0..1
description	Standard structure for a person's name including title (type 19), 2 fornames (type 16 and 17) and surname (type 15)



base	xsd:string
path	[CT_ContactDetailsStructure]/Name/Ttl

cardinality	0..1
description	Person's Title of 1 to 4 characters
example	Dr
minLength	1
maxLength	4
pattern	[A-Za-z][A-Za-z'\-]*

element: **Fore**

XML

Fore 1..2
xsd:string

base	xsd:string
path	[CT_ContactDetailsStructure]/Name/Fore
cardinality	1..2
description	Forename for a person
example	James
minLength	1
maxLength	35
pattern	[A-Za-z][A-Za-z'\-]*

element: **Sur**

XML

Sur 1..1
xsd:string

base	xsd:string
path	[CT_ContactDetailsStructure]/Name/Sur
cardinality	1..1
description	Surname for a person
example	Bacon
minLength	1
maxLength	35
pattern	[A-Za-z0-9 ,\.\(\)/&\-']+

element: **Email**

XML

Email 0..∞
CT_EmailType
Type ?
Preferred ?

base	CT_EmailType
path	[CT_ContactDetailsStructure]/Email
cardinality	0..∞
description	Standard IR structure for email address
example	sample@EmailStructure.com

attribute: **Type**

XML

base	CT_WorkHomeType
path	[CT_ContactDetailsStructure]/Email/@Type
cardinality	0..1

description	Whether this email is work or home
example	work

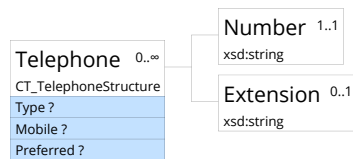
attribute: **Preferred**

XML

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

element: **Telephone**

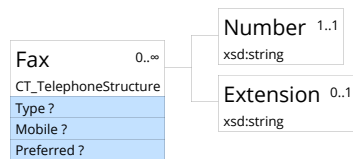
XML



base	CT_TelephoneStructure
path	[CT_ContactDetailsStructure]/Telephone
cardinality	0..∞

element: **Fax**

XML



base	CT_TelephoneStructure
path	[CT_ContactDetailsStructure]/Fax
cardinality	0..∞

CT_DateType

xsd:date

base	xsd:date
path	[CT_DateType]
example	2000-12-31
documentation	The date is in the Common Era (minus sign in years is not permitted)
pattern	\d{4}-\d{2}-\d{2}

CT_EmailType
xsd:string

base	xsd:string
path	[CT_EmailType]
description	Simple type for email address
example	person@example.com
minLength	3
maxLength	254
pattern	[^@'<>"]+@[^@'<>"]+

CT_IRdecimalType

xsd:decimal

base	xsd:decimal
path	[CT_IRdecimalType]
description	Standard decimal type
example	13.12
pattern	-?([1-9][0-9]* 0)\.[0-9]{2}

CT_IRheaderStringType

xsd:string

base	xsd:string
path	[CT_IRheaderStringType]
example	19 Kings Meadow
pattern	[A-Za-z0-9 &'\"\\)*,\\-\\./*]

CT_IRmonetaryStructure
CT_IRdecimalType
Currency?

base	CT_IRdecimalType
path	[CT_IRmonetaryStructure]

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

CT_IRnonNegativeDecimalType

CT_IRdecimalType

base	CT_IRdecimalType
path	[CT_IRnonNegativeDecimalType]
minInclusive	0.00

CT_IRnonNegativeMonetaryStructure
CT_IRnonNegativeMonetaryType
Currency?

base	CT_IRnonNegativeMonetaryType
path	[CT_IRnonNegativeMonetaryStructure]

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

CT_IRnonNegativeMonetaryType

CT_IRdecimalType

base	CT_IRdecimalType
path	[CT_IRnonNegativeMonetaryType]
minInclusive	0.00

CT_IRnonNegativeNonZeroDecimalType

CT_IRdecimalType

base	CT_IRdecimalType
path	[CT_IRnonNegativeNonZeroDecimalType]
minExclusive	0.00

CT_IRnonNegativeNonZeroWholeUnitsMonetaryStructure
CT_IRnonNegativeNonZeroWholeUnitsMonetaryType
Currency ?

base	CT_IRnonNegativeNonZeroWholeUnitsMonetaryType
path	[CT_IRnonNegativeNonZeroWholeUnitsMonetaryStructure]
example	88.00

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

CT_IRnonNegativeNonZeroWholeUnitsMonetaryType

CT_IRnonNegativeNonZeroDecimalType

base	CT_IRnonNegativeNonZeroDecimalType
path	[CT_IRnonNegativeNonZeroWholeUnitsMonetaryType]
example	88.00
pattern	.*\.

CT_IRnonNegativeWholeUnitsMonetaryType

CT_IRnonNegativeDecimalType

base	CT_IRnonNegativeDecimalType
path	[CT_IRnonNegativeWholeUnitsMonetaryType]
example	88.00
pattern	.*\.

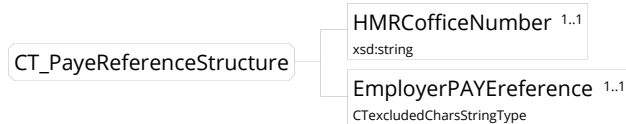
CT_ISOcurrencyType

xsd:string

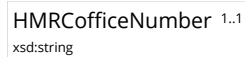
base	xsd:string
path	[CT_ISOcurrencyType]
example	EUR

enumerated values:

EUR	Euro
GBP	Sterling



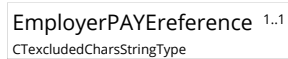
path	[CT_PayeReferenceStructure]
description	PayeReferenceStructure



base	xsd:string
path	[CT_PayeReferenceStructure]/HMRCofficeNumber
cardinality	1..1
description	HMRC office number
example	123
length	3
pattern	[0-9]{3}
id	[HMRCOFFICE]

validation rule:

error code: 9670	description: [HMRCOFFICE] cannot equal 000
transactional message (en)	The office numeral part of the PAYE reference must not equal '000'



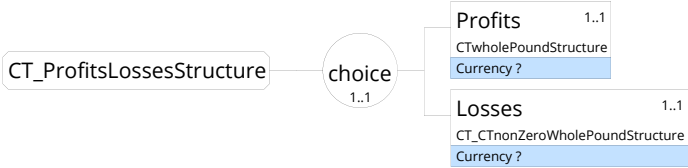
base	CTexcludedCharsStringType
path	[CT_PayeReferenceStructure]/EmployerPAYEreference
cardinality	1..1
description	Employer PAYE reference
example	A1B2C3D4E5
minLength	1
maxLength	10
id	[PAYEREF]

validation rule:

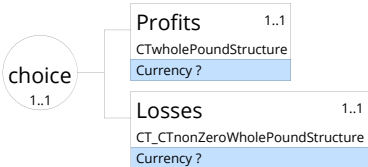
error code: 9671	description: First character must not be a space
transactional message (en)	The first character of your PAYE reference must not be a space

CT_PostCodeType
xsd:string

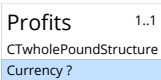
base	xsd:string
path	[CT_PostCodeType]
example	S12 1AA
minLength	1
maxLength	8
pattern	(GIR 0AA) ((((([A-Z][0-9][0-9]?) ((([A-Z][A-HJ-Y][0-9][0-9]?) ((([A-Z][0-9][A-Z]) ([A-Z][A-HJ-Y][0-9]?[A-Z]))))



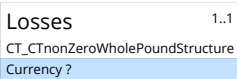
path	[CT_ProfitsLossesStructure]
------	-----------------------------



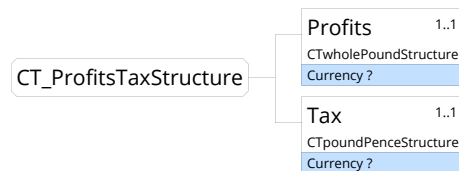
path	[CT_ProfitsLossesStructure]
cardinality	1..1



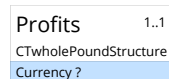
base	CTwholePoundStructure
path	[CT_ProfitsLossesStructure]/Profits
cardinality	1..1
description	Profits
id	[PLPROFITS]



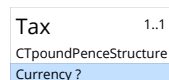
base	CT_CTnonZeroWholePoundStructure
path	[CT_ProfitsLossesStructure]/Losses
cardinality	1..1
description	Losses
id	[PLLOSSES]



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



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



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

validation rule:

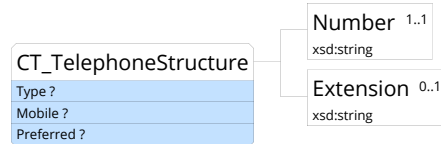
error code: 9529	description: [PTTAX] should not exceed [PTPROFITS].
transactional message (en)	TAX should not exceed PROFITS.

CT_TelephoneStructure

XML

type: CT_TelephoneStructure

XML



path	[CT_TelephoneStructure]
description	Standard telephone structure

attribute: Type

XML

base	CT_WorkHomeType
path	[CT_TelephoneStructure]/@Type
cardinality	0..1

attribute: Mobile

XML

base	YesNoType
path	[CT_TelephoneStructure]/@Mobile
cardinality	0..1

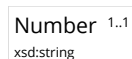
attribute: Preferred

XML

base	YesNoType
path	[CT_TelephoneStructure]/@Preferred
cardinality	0..1

element: Number

XML



base	xsd:string
path	[CT_TelephoneStructure]/Number
cardinality	1..1
description	Standard phone number type
example	01865 203192
minLength	1
maxLength	35
pattern	[0-9\(\)\-\s]{1,35}

element: Extension

XML



base	xsd:string
path	[CT_TelephoneStructure]/Extension
cardinality	0..1

description	Standard phone extension type
example	6969
minLength	1
maxLength	6
pattern	[0-9]{1,6}

CT_UTRtype

xsd:string

base	xsd:string
path	[CT_UTRtype]
example	1234567890
length	10
pattern	[0-9]{10}

CT_WorkHomeType

xsd:string

base	xsd:string
path	[CT_WorkHomeType]
description	"work" or "home": whether the associated item is at an individual's workplace or home
example	work

enumerated values:

home
work

CT_YesType

xsd:string

base	xsd:string
path	[CT_YesType]
description	"yes"
example	yes

enumerated values:

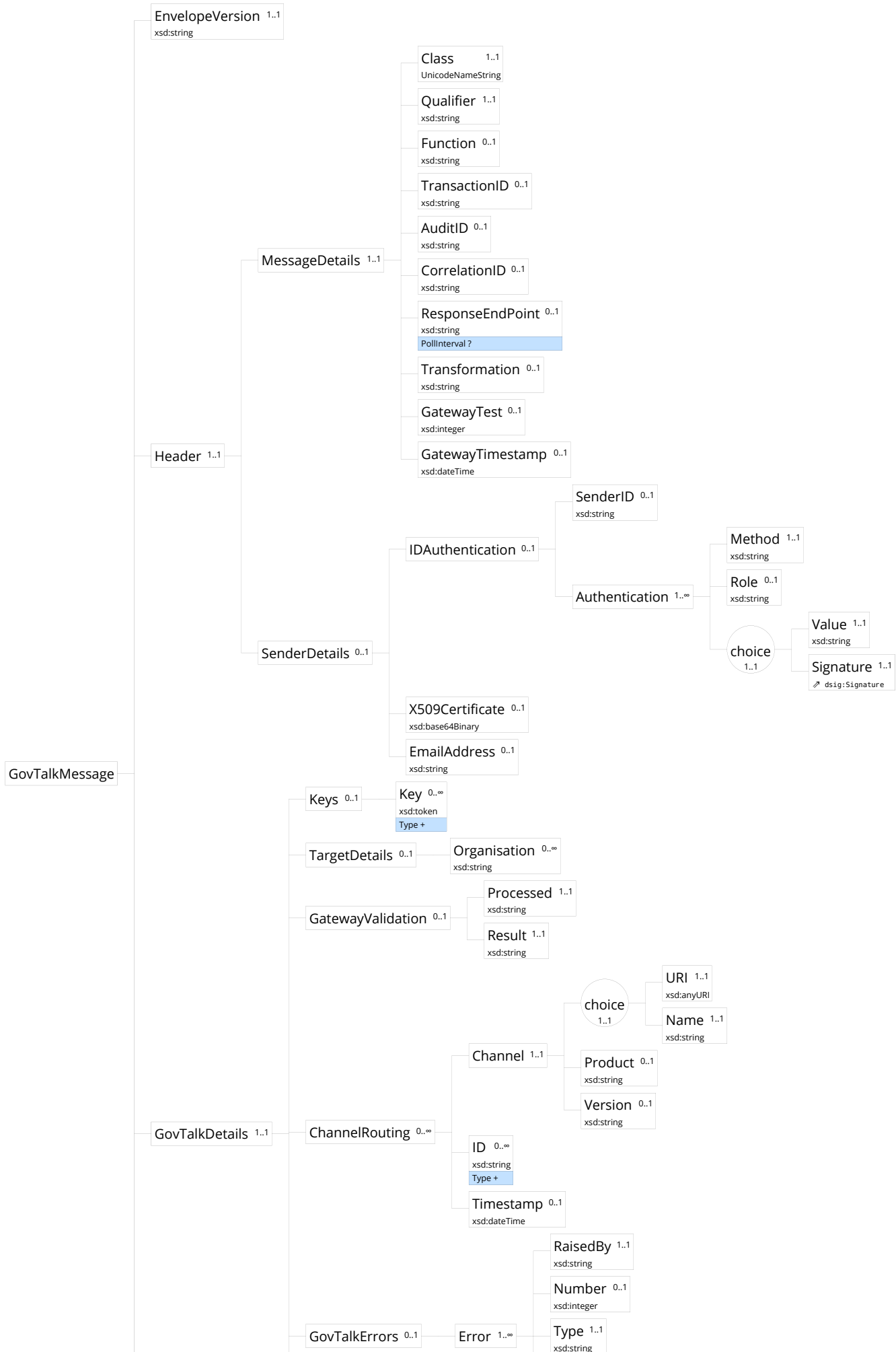
yes

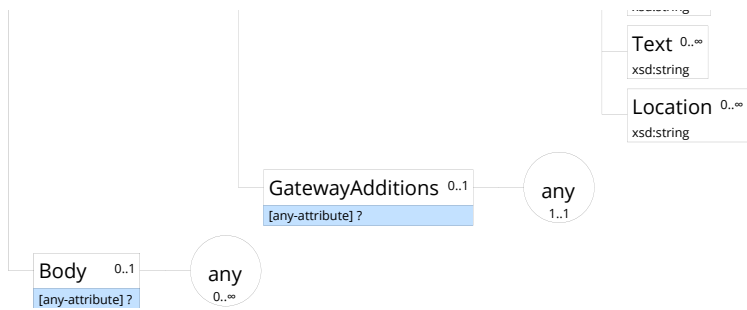
schema: GovTalk-Envelope

URI	http://www.govtalk.gov.uk/CM/envelope
Schema location	envelope-v2-0-HMRC.xsd
documentation	This schema is used as the envelope for all GovTalk messages. It is described in detail in a separate document on the GovTalk web site.
gtKeywords	GovTalk, header, envelope
version	2.0-HMRC
Title	GovTalk-Envelope schema
Subject.Category	Economics, Finance and Tax
Type	message
Date.Modified	2023-09-28

schema contents:

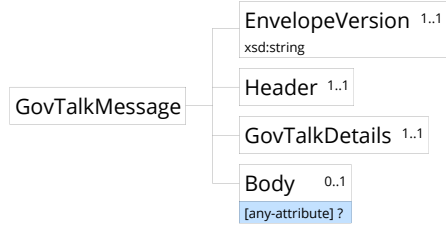
element	GovTalkMessage
type	UnicodeNameString





element: **GovTalkMessage**

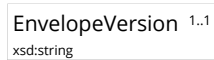
XML



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

element: **EnvelopeVersion**

XML



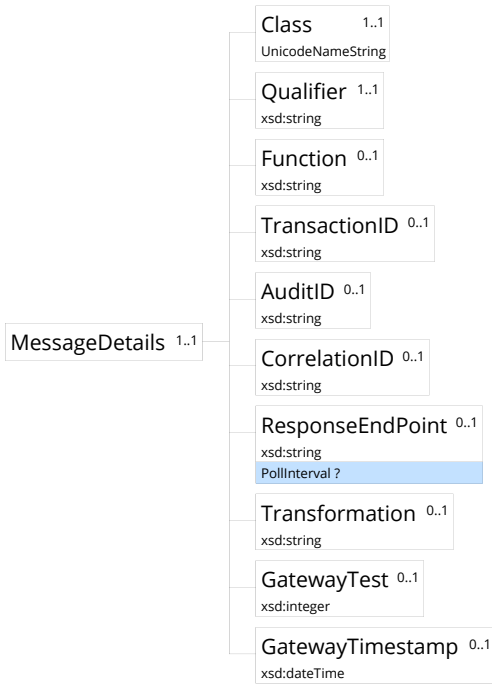
base	xsd:string
path	/GovTalkMessage/EnvelopeVersion
cardinality	1..1
example	2.0

element: **Header**

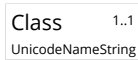
XML



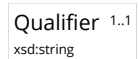
path	/GovTalkMessage/Header
cardinality	1..1



path	/GovTalkMessage/Header/MessageDetails
cardinality	1..1



base	UnicodeNameString
path	/GovTalkMessage/Header/MessageDetails/Class
cardinality	1..1
description	Identifier to allow gateway to determine target department, queue and validation needed.
example	HMRC-SAMPLE-CLASS
minLength	4
maxLength	32
id	[Message class in GovTalk Header]



base	xsd:string
path	/GovTalkMessage/Header/MessageDetails/Qualifier
cardinality	1..1
description	eGIF Class qualifier
example	request

enumerated values:

request
acknowledgement
response
poll

error

element: **Function**

XML

Function 0..1
xsd:string

base	xsd:string
path	/GovTalkMessage/Header/MessageDetails/Function
cardinality	0..1
description	Function of message
example	submit

enumerated values:

list
read
delete
add
submit

element: **TransactionID**

XML

TransactionID 0..1
xsd:string

base	xsd:string
path	/GovTalkMessage/Header/MessageDetails/TransactionID
cardinality	0..1
description	GUID for tracking purposes
example	AA11
minLength	0
maxLength	32
pattern	[0-9A-F]{0,32}

element: **AuditID**

XML

AuditID 0..1
xsd:string

base	xsd:string
path	/GovTalkMessage/Header/MessageDetails/AuditID
cardinality	0..1
description	A binary value for audit purposes
example	AA11
minLength	0
maxLength	32
pattern	[A-F0-9]{0,32}

element: **CorrelationID**

XML

CorrelationID 0..1
xsd:string

base	xsd:string
------	------------

path	/GovTalkMessage/Header/MessageDetails/CorrelationID
cardinality	0..1
description	Globally unique identifier that is used to link a message to its response
minLength	0
maxLength	32
pattern	[0-9A-F]{0,32}

element: **ResponseEndPoint**

XML

ResponseEndPoint 0..1
xsd:string
PollInterval ?

base	xsd:string
path	/GovTalkMessage/Header/MessageDetails/ResponseEndPoint
cardinality	0..1
description	The end point of the response.
example	endPoint

attribute: **PollInterval**

XML

base	xsd:integer
path	/GovTalkMessage/Header/MessageDetails/ResponseEndPoint/@PollInterval
cardinality	0..1
description	The poll interval
example	1
defaultValue	2

element: **Transformation**

XML

Transformation 0..1
xsd:string

base	xsd:string
path	/GovTalkMessage/Header/MessageDetails/Transformation
cardinality	0..1
description	A description of the format of response expected
example	XML

enumerated values:

XML
HTML
text

element: **GatewayTest**

XML

GatewayTest 0..1
xsd:integer

base	xsd:integer
path	/GovTalkMessage/Header/MessageDetails/GatewayTest
cardinality	0..1
description	Test indicator

example	1
---------	---

element: **GatewayTimestamp**

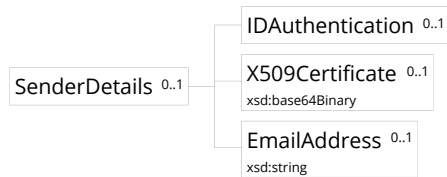
XML

GatewayTimestamp 0..1
xsd:dateTime

base	xsd:dateTime
path	/GovTalkMessage/Header/MessageDetails/GatewayTimestamp
cardinality	0..1
description	Timestamp applied by the gateway
example	1978-10-19T00:00:00

element: **SenderDetails**

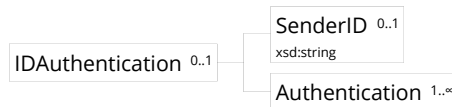
XML



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

element: **IDAuthentication**

XML



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

element: **SenderID**

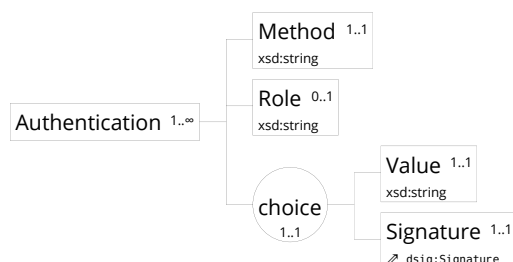
XML

SenderID 0..1
xsd:string

base	xsd:string
path	/GovTalkMessage/Header/SenderDetails/IDAuthentication/SenderID
cardinality	0..1
description	Sender's identification
example	Sender001

element: **Authentication**

XML



path	/GovTalkMessage/Header/SenderDetails/IDAuthentication/Authentication
cardinality	1..∞

element: **Method**

XML

Method 1..1
xsd:string

base	xsd:string
path	/GovTalkMessage/Header/SenderDetails/IDAuthentication/Authentication/Method
cardinality	1..1
description	The algorithm or method used to create the authentication value
example	clear

enumerated values:

clear
MD5
W3Csigned

element: **Role**

XML

Role 0..1
xsd:string

base	xsd:string
path	/GovTalkMessage/Header/SenderDetails/IDAuthentication/Authentication/Role
cardinality	0..1
description	Role for the authentication
example	Authenticate/Validate

choice:

XML



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

element: **Value**

XML

Value 1..1
xsd:string

base	xsd:string
path	/GovTalkMessage/Header/SenderDetails/IDAuthentication/Authentication/Value
cardinality	1..1
description	Base64 encoded signature value
example	AAAA

element: **Signature**

XML

Signature 1..1
dsig:Signature

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

element: X509Certificate

XML

X509Certificate 0..1
xsd:base64Binary

base	xsd:base64Binary
path	/GovTalkMessage/Header/SenderDetails/X509Certificate
cardinality	0..1
description	A digital signature to authenticate the sender
example	AAAA

element: EmailAddress

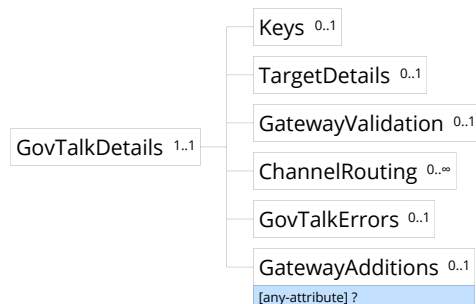
XML

EmailAddress 0..1
xsd:string

base	xsd:string
path	/GovTalkMessage/Header/SenderDetails/EmailAddress
cardinality	0..1
description	Sender's email address
example	a@a.com
minLength	3
maxLength	129
pattern	[A-Za-z0-9\.\-_]{1,64}@[A-Za-z0-9\.\-_]{1,64}

element: GovTalkDetails

XML



path	/GovTalkMessage/GovTalkDetails
cardinality	1..1

element: Keys

XML

Keys 0..1 — Key 0..∞
xsd:token
Type +

path	/GovTalkMessage/GovTalkDetails/Keys
cardinality	0..1

element: **Key**

XML

Key 0..∞
xsd:token
Type +

base	xsd:token
path	/GovTalkMessage/GovTalkDetails/Keys/Key
cardinality	0..∞
description	Indicates general information that can be attached by the sender
example	SenderKey
id	[Key within GovTalkDetails]

attribute: **Type**

XML

base	UnicodeNameString
path	/GovTalkMessage/GovTalkDetails/Keys/Key/@Type
cardinality	1..1
description	Type of Key
example	primary

element: **TargetDetails**

XML

TargetDetails 0..1 — Organisation 0..∞
xsd:string

path	/GovTalkMessage/GovTalkDetails/TargetDetails
cardinality	0..1

element: **Organisation**

XML

Organisation 0..∞
xsd:string

base	xsd:string
path	/GovTalkMessage/GovTalkDetails/TargetDetails/Organisation
cardinality	0..∞
description	The organisation or department to which the message is being sent.
example	CoreFiling Ltd.
minLength	1
maxLength	64

element: **GatewayValidation**

XML

GatewayValidation 0..1 — Processed 1..1
xsd:string
Result 1..1
xsd:string

path	/GovTalkMessage/GovTalkDetails/GatewayValidation
cardinality	0..1

Processed 1..1
xsd:string

base	xsd:string
path	/GovTalkMessage/GovTalkDetails/GatewayValidation/Processed
cardinality	1..1
description	Indicates that gateway validation has been completed
example	yes

enumerated values:

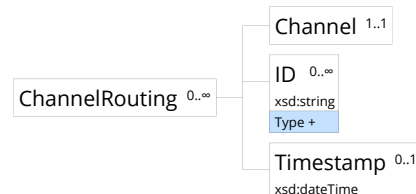
no
yes

Result 1..1
xsd:string

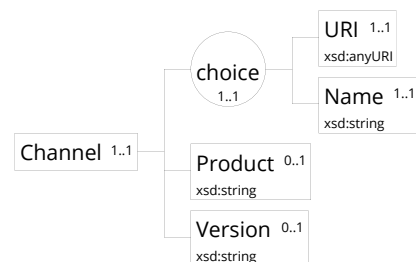
base	xsd:string
path	/GovTalkMessage/GovTalkDetails/GatewayValidation/Result
cardinality	1..1
description	Result of gateway validation
example	pass

enumerated values:

pass
fail



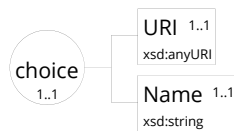
path	/GovTalkMessage/GovTalkDetails/ChannelRouting
cardinality	0..∞



path	/GovTalkMessage/GovTalkDetails/ChannelRouting/Channel
cardinality	1..1

choice:

XML



path	/GovTalkMessage/GovTalkDetails/ChannelRouting/Channel
cardinality	1..1

element: **URI**

XML



base	xsd:anyURI
path	/GovTalkMessage/GovTalkDetails/ChannelRouting/Channel/URI
cardinality	1..1
description	URI used to identify route to gateway
example	http://www.corefiling.com/9876

element: **Name**

XML



base	xsd:string
path	/GovTalkMessage/GovTalkDetails/ChannelRouting/Channel/Name
cardinality	1..1
description	Channel's Name used to identify route to gateway
example	pass

element: **Product**

XML



base	xsd:string
path	/GovTalkMessage/GovTalkDetails/ChannelRouting/Channel/Product
cardinality	0..1
description	Software product used for processing
example	RIM

element: **Version**

XML



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

ID 0..∞
xsd:string
Type +

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

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

Timestamp 0..1
xsd:dateTime

base	xsd:dateTime
path	/GovTalkMessage/GovTalkDetails/ChannelRouting/Timestamp
cardinality	0..1
description	Processing system's timestamp
example	1978-10-19T00:00:00

GovTalkErrors 0..1 — Error 1..∞

path	/GovTalkMessage/GovTalkDetails/GovTalkErrors
cardinality	0..1

Error 1..∞

- RaisedBy 1..1
xsd:string
- Number 0..1
xsd:integer
- Type 1..1
xsd:string
- Text 0..∞
xsd:string
- Location 0..∞
xsd:string

path	/GovTalkMessage/GovTalkDetails/GovTalkErrors/Error
cardinality	1..∞

RaisedBy 1..1
xsd:string

base	xsd:string
path	/GovTalkMessage/GovTalkDetails/GovTalkErrors/Error/RaisedBy
cardinality	1..1
description	identifies the system which raised the error
example	Gateway

Number 0..1
xsd:integer

base	xsd:integer
path	/GovTalkMessage/GovTalkDetails/GovTalkErrors/Error/Number
cardinality	0..1
description	specifies the error number
example	1

Type 1..1
xsd:string

base	xsd:string
path	/GovTalkMessage/GovTalkDetails/GovTalkErrors/Error/Type
cardinality	1..1
description	Specifies the class of the error
example	fatal

enumerated values:

fatal
recoverable
business
warning

Text 0..∞
xsd:string

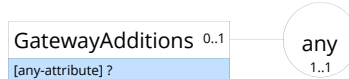
base	xsd:string
path	/GovTalkMessage/GovTalkDetails/GovTalkErrors/Error/Text
cardinality	0..∞
description	Specifies the error message in text
example	Example error message. Fatal Error.

Location 0..∞
xsd:string

base	xsd:string
path	/GovTalkMessage/GovTalkDetails/GovTalkErrors/Error/Location
cardinality	0..∞
description	Specifies the location in the XML document that the error has occurred
example	/hd:GovTalkMessage[1]/hd:Body[1]/mov:IRenvelope[1]

element: **GatewayAdditions**

XML



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

anyAttribute:

XML

path	/GovTalkMessage/GovTalkDetails/GatewayAdditions
cardinality	0..∞
namespace	This element can contain any attribute not from the "http://www.govtalk.gov.uk/CM/envelope" namespace
processing	lax

any:

XML

path	/GovTalkMessage/GovTalkDetails/GatewayAdditions
cardinality	1..1
namespace	This element can contain any element not from the "http://www.govtalk.gov.uk/CM/envelope" namespace
processing	lax

element: **Body**

XML



path	/GovTalkMessage/Body
cardinality	0..1

anyAttribute:

XML

path	/GovTalkMessage/Body
cardinality	0..∞
namespace	This element can contain any attribute
processing	strict

any:

XML

path	/GovTalkMessage/Body
cardinality	0..∞
namespace	This element can contain any element

processing	lax
------------	-----

UnicodeNameString

xsd:string

base	xsd:string
path	[UnicodeNameString]
example	{Greek}
pattern	[p{L}p{Nd}_\-(\)\{\}}*]

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9199: If [4] equals '5' then [340] should equal an applicable value from [FULL RATE OF CT], [SMALL CO RATE OF CT], [EQUIV. LOW CT RATE], [FULL RF RATE OF CT] or [RF SMALL CO RATE OF CT]	78
9200: If [4] equals '0' then [340] should equal an applicable value from [FULL RATE OF CT], [SMALL CO RATE OF CT], [EQUIV. LOW CT RATE], [FULL RF RATE OF CT], [RF SMALL CO RATE OF CT] or [CT RATE FOR NI TRADING PROFITS]	78
9201: If [4] equals '4' then [340] should equal [FULL RATE OF CT] or [SMALL CO RATE OF CT] or [CT RATE FOR NI TRADING PROFITS]	78
9202: If [4] equals '1' then [340] should equal [EQUIV. LOW CT RATE]	78
9203: If [4] equals '2' then [340] should equal [FULL RATE OF CT]	78
9204: For each iteration of [N053], [345] should equal [335] multiplied by ([340] divided by 100) rounded to two decimal places (round up if third decimal is greater than or equal to 5, otherwise round down)	79
9205: [G10C] should equal [G10A] plus [G10B].	259
9206: [N052b] should not be present if [30] and [35] both fall within the same financial year	80
9207: [380] should equal [330] plus 1	80
9208: If [4] equals '5' then [390] should equal an applicable value from [FULL RATE OF CT], [SMALL CO RATE OF CT], [EQUIV. LOW CT RATE], [FULL RF RATE OF CT] or [RF SMALL CO RATE OF CT]	81
9209: If [4] equals '0' then [390] should equal an applicable value from [FULL RATE OF CT], [SMALL CO RATE OF CT], [EQUIV. LOW CT RATE], [FULL RF RATE OF CT], [RF SMALL CO RATE OF CT] or [CT RATE FOR NI TRADING PROFITS]	81
9210: If [4] equals '4' then [390] should equal [FULL RATE OF CT], [SMALL CO RATE OF CT] or [CT RATE FOR NI TRADING PROFITS]	81
9211: If [4] equals '1' then [390] should equal [EQUIV. LOW CT RATE]	81
9212: If [4] equals '2' then [390] should equal [FULL RATE OF CT]	81
9213: For each iteration of [N053b] [395] should equal [385] multiplied by ([390] divided by 100) rounded to two decimal places (round up if third decimal is greater than or equal to 5, otherwise round down)	82
9214: [430] should equal the sum all iterations of [345] plus all iterations of [395]	82
9215: [G10C] should equal [160]	259
9216: [435] should be less than [430]	82
9217: [G10C] should not exceed [G5C].	259
9218: If [144] is yes, [N120] must be present	58
9219: [G15C] is valid only if this equals [G15B]	260
9220: [K15.2] should be submitted if [35] falls in the financial year following the financial year of [30].	330
9221: [K15.1A] should equal the equivalent financial year of the date in [30].	330
9222: If [K15.2] is absent, [K15.1B] should equal [K10].	330
9223: If [K15.2] is present, [K15.1B] should be less than or equal to [K10].	330
9224: [K15.1C] should equal [RESTITUTION INTEREST TAX RATE].	331
9225: [K15.1D] should equal [K15.1B] multiplied by ([K15.1C] divided by 100) rounded to two decimal places (round up if third decimal is greater than or equal to 5, otherwise round down).	331
9226: [K15.2] should not be submitted if [30] and [35] both fall within the same financial year.	332
9227: [K15.2A] should equal [K15.1A] plus 1.	332
9228: [K15.2B] should equal [K10] minus [K15.1B].	332
9229: [K15.2C] should equal [RESTITUTION INTEREST TAX RATE].	333
9230: [K15.2D] should equal [K15.2B] multiplied by ([K15.2C] divided by 100) rounded to two decimal places (round up if third decimal is greater than or equal to 5, otherwise round down).	333
9231: [K20] should equal [K15.1D] plus [K15.2D].	333
9232: [K25] should not exceed [K20].	333
9233: [K30] should equal [K5] plus [K20] minus [K25].	334
9234: [440] should equal [430] minus [435]	83
9235: [K35] should equal [K20] minus [K25].	334
9236: [470] should be present if [445] is present	83
9237: [470] should be present if [450] is present	83
9238: [470] should be present if [465] is present	83
9239: If [K35] is submitted then [527] must be present and equal to [K35].	334
9240: If [N049] is present the following should be true: [326] is present or [N054] is present	75
9241: [445] should not exceed [440]	84
9242: [450] should not exceed [440] minus [445]	84
9243: If [G20C] is present, [165] should be present	261
9244: [450] should exceed 0 if [455] is present	84
9245: [450] should exceed 0 if [460] is present	85
9246: [465] should not exceed [440] minus ([445] plus [450])	85
9247: [470] should equal the sum of [445], [450] and [465]	85
9248: [475] should equal [440] minus [470]	89
9249: [480] should be present if [485] is present	90
9250: If [95] equals 'yes' and [A70] is absent then [485] should not equal 'yes'	90

9251: If [N003] equals 'new' and [95] does not equal 'yes' then [485] must not equal 'yes'	90
9252: [480] should not be present if [N003] equals 'new' and [95] does not equal 'yes'	90
9253: If [G20C] is present then [G20A] or [G20B] should be present	261
9254: [505] should not be present if [N003] equals 'new' and [135] does not equal 'yes'	92
9255: [G20C] should equal [G5C] minus [G10C]	261
9256: [G20C] should equal [165]	261
9257: [565] can only be present if [30] on or before '2020-03-31'	99
9258: [580] can only be present if [30] on or before '2020-03-31'	100
9259: [G25C] should equal [G25B]	262
9260: [711] can only be present if [35] on or after '2018-10-29'	113
9261: [570] must equal [545] minus [525], where the result is equal to or greater than zero. Enter 0.00 if [545] minus [525] is negative	99
9262: If [G30C] is present, [G30A] or [G30B] should be present	263
9263: [575] must equal ([545] plus [560]) minus ([525] plus [570]), where the result is equal to or greater than zero. Enter 0.00 if ([545] plus [560]) minus ([525] plus [570]) is negative	99
9264: [575] should not exceed [560]	99
9265: [G30C] should equal [G30A] plus [G30B].	263
9266: [G45C] should be present if [G30C] exceeds 0	263
9267: [580] should not exceed [565]	100
9268: [580] should equal the sum of [545], [560] and [565] minus the sum of [525], [570] and [575], where the result is equal to or greater than zero. Enter 0.00 if the sum of [545], [560] and [565] minus the sum of [525], [570] and [575] is negative.	100
9269: [585] should not be present if [N003] equals 'new' and [135] does not equal 'yes'	100
9270: [585] should not exceed [525]	100
9271: If [585] is present and [N003] is 'new' then [I80] must be present and equal to [585].	100
9272: [590] should not exceed [505]	101
9273: [590] should not be present if [N003] equals 'new' and [135] does not equal 'yes'	101
9274: If [590] is present and [N003] equals 'new' then [I85] should be present and equal to [590]	101
9275: [600] and [605] should not both be present unless both are zero	102
9276: [600] must equal [525] minus the sum of [545], [560], [565] and [595], where the result is equal to or greater than zero. Must not be present if [525] minus the sum of [545], [560], [565] and [595] is negative	102
9277: [605] must equal the sum of [545], [560], [565] and [595] minus [525], where the result is equal to or greater than zero. Must not be present if the sum of [545], [560], [565] and [595] minus [525] is negative	102
9278: [713/714] can only be present if [35] on or after '2016-11-23'	113
9280: [G45C] must equal [G30C] minus ([G35C] plus [G40C])	266
9281: If [650] equals 'yes' then at least one of [670], [675] and [680] must be greater than 0	107
9282: [650] should not be present if [655] equals 'yes'	107
9284: [655] should not be present if [650] equals 'yes'	108
9285: [680] should not be present if [30] is on or after '2017-04-01'.	110
9286: If [680] is present then [650] should equal 'yes' or [655] should equal 'yes'	110
9287: [650] should equal 'yes' if [675] is present	110
9288: The sum of [690] and [735] must not exceed the apportioned AIA limit (see Appendix C)	111
9289: [715/720] should not be present if [30] is on or after '2017-04-01'.	114
9290: [740/745] should not be present if [30] is on or after '2017-04-01'.	117
9291: [736] can only be present if [35] on or after '2018-10-29'	117
9292: If [G35C] is present, [225] should be present	264
9293: [G35C] should equal [G35B]	264
9294: [G45C] should equal [235]	266
9295: [G105C] should be present if [G45C] exceeds 0	266
9296: [870] should equal [520]	128
9297: [G100C] should be present if (the sum of [G50C], [G55C], [G60C], [G65C], [G70C], [G73C], [G75C], [G80C], [G92C], and [G95C]) exceeds 0	267
9298: [G120C] should be present if [G105C] exceeds 0	267
9299: If [G50C] is present, [240] should be present	268
9300: [885] should not exceed [570]	129
9301: [890] should equal [575]	130
9302: [895] should equal [580]	130
9303: [N106] should be present if [905] is present	131
9304: [915] should not exceed [900]	132
9305: [95] should equal 'yes' if [N095] is present	136
9306: [100] should equal 'yes' if [N096] is present	136
9307: [105] should equal 'yes' if [N097] is present	137
9308: [110] should equal 'yes' if [N098] is present	137
9309: [115] should equal 'yes' if [N099] is present	137
9310: [120] should equal 'yes' if [N100] is present	138

9311: If [G50C] is present, [G50A] or [G50B] should be present	268
9312: [130] should equal 'yes' if [N102] is present	138
9313: [135] should equal 'yes' if [N103] is present	139
9314: [140] should equal 'yes' if [N104] is present	139
9315: If [90A] is absent then the 'Accounts' child element must be present	143
9316: If [90B] is absent then the 'Computation' child element must be present	143
9317: [G50C] should equal [G50A] plus [G50B]	268
9318: [295] should be present if the sum of [240], [245], [250], [255], [260], [263], [265], [275], [285] and [290] exceeds 0	67
9319: [475] should be present if [440] exceeds 0	42
9320: [300] should be present if [235] exceeds 0	59
9321: [235] should be present if [165] exceeds 0	61
9322: [235] should be present if [170] exceeds 0	62
9323: [235] should be present if [175] exceeds 0	62
9324: [235] should be present if [180] exceeds 0	62
9325: [235] should be present if [185] exceeds 0	63
9326: [235] should be present if [190] exceeds 0	63
9327: [235] should be present if the sum of [195], [200] and [205] exceeds 0	60
9328: At least one occurrence of [ASSETINFORMATION] should be present if [I90] is present	312
9329: At least one occurrence of [ASSETINFORMATION] should be present if [I100] is present	312
9330: If [ELECTIONTOTRANSFER] is present at least one of [I90], [I95], [I100] or [I105] should be present	312
9331: [235] should be present if [220] exceeds 0	65
9332: [235] should equal the sum of [165], [170], [175], [180], [185], [190], [195], [200], [205] and [220] minus ([225] plus [230])	66
9333: [300] should equal [235] minus the sum of [240], [245], [250], [255], [260], [263], [265], [275], [285] and [290]	72
9334: If [300] present then [305] must not exceed [300]	72
9335: If [300] is present then [315] must equal [300] minus ([305] + [310] + [312]).	72
9336: If [300] is absent then [305] should not exceed [235] minus the sum of [240], [245], [250], [255], [260], [263], [265], [275], [285] and [290]	72
9337: [310] should not exceed ([235] minus the sum of [240], [245], [250], [255], [260], [263], [265], [275], [285] and [290]) minus [305]	72
9338: If [300] is absent then [315] should equal [235] minus the sum of [240], [245], [250], [255], [260], [263], [265], [275], [285], [290], [305], [310] and [312]	74
9339: If [475] is present then [510] should equal the sum of [475], [480], [500], [501], [502] and [505]	89
9340: [510] should be present if [475] is present	88
9341: [510] should be present if [480] is present	88
9342: [510] should be present if [500] is present	88
9343: [510] should be present if [505] is present	88
9344: If [475] is absent then [510] should equal the sum of [440], [480], [501], [502], [500] and [505] minus [470]	93
9345: If [510] is present then [520] should equal [515] minus [510]	93
9346: If [510] is absent then [520] should equal [515] plus [470] minus the sum of [440], [480], [500] and [505]	93
9347: If [510] is present then [525] should equal [510] minus [515], where the result is equal to or greater than zero. Enter 0.00 if [510] minus [515] is negative	94
9348: If [510] is absent then [525] should equal the sum of [440], [480], [500] and [505] minus ([515] plus [470]), where the result is equal to or greater than zero. Enter 0.00 if that sum is negative.	94
9349: If [90A] is present, then there must be no Accounts element as a child of [N107]	50
9350: If [435] is present, either [135] should equal 'yes' or [35] should be on or after '2023-04-01'	82
9351: [500] should be present if [490] exceeds 0	88
9352: [500] should be present if [495] exceeds 0	88
9353: [490] should not be present if [N003] equals 'new' and [100] does not equal 'yes'	90
9355: [545] should be present if [530] is present	96
9356: [545] should be present if [535] is present	96
9357: [545] should be present if [540] is present	96
9358: [560] should be present if [550] is present	96
9359: [560] should be present if [555] is present	96
9360: [545] should equal the sum of [530], [535] and [540]	98
9361: [560] should equal [550] plus [555]	98
9362: [670] should be present if [660] is present	107
9363: [670] should be present if [665] is present	107
9364: If [660] is present then [650] should equal 'yes' or [655] should equal 'yes'	109
9365: [670] should equal [660] plus [665]	109
9366: [500] should be present if [496] exceeds 0.	88

9367: [528] should be present if [527] is present.	88
9368: [527] should not be present if [N003] equals 'new' and [141] does not equal 'yes'.	95
9369: If [K35] is not submitted and [141] is not equal to 'yes' then [527] must equal zero.	95
9370: [528] should equal the sum of [525], [526], and [527]	95
9371: [263] should not exceed [235] minus the sum of [240], [245], [250], [255], and [260]	69
9372: [285] should not exceed [235] minus the sum of [240], [245], [250], [255], [260], [263], [265], and [275]	70
9373: If [312] is present the following should be true: ([105] equals 'yes') or ([N003] equals 'amended')	73
9374: [312] should not exceed ([235] minus the sum of [240], [245], [250], [255], [260], [263], [265], [275], [285] and [290]) minus [305] minus [310]	73
9375: If [N003] is 'new' and there is an entry greater than zero in [312] then [C130] must be submitted.	73
9376: If [N003] is 'new' and [312] is greater than zero then [SC172] or [AUTHORISATION2] must be present.	73
9377: [737/738] can only be present if [35] on or after '2016-11-23'	117
9379: [765] can only be present if [30] on or before '2020-03-31'	120
9380: If [142] = 'yes', then [N115] should be present.	57
9381: [471] should be at least ([472] plus [473])	86
9382: [526] should be present if [471] is present	86
9383: [528] should be present if [526] is present	88
9384: [526] should equal (([471] plus [474]) minus ([472] plus [473]))	94
9385: [530] should only be present if [142] equals 'yes'	97
9386: [530] is valid only if it equals [L210]	97
9387: The "CapitalAllowances" component of [723/724] must not be submitted if [30] is on or after '2025-04-01'	114
9388: The "CapitalAllowances" component of [726/727] must not be submitted if [30] is on or after '2025-04-01'	115
9389: If [N049] is present the following should be true: [35] on or after '2023-04-01'	75
9390: The "CapitalAllowances" component of [748/749] must not be submitted if [30] is on or after '2025-04-01'	119
9391: The "CapitalAllowances" component of [751/752] should not be present if [30] is on or after '2025-04-01'	119
9392: [751/752] should not be present if [35] is on or before '2021-03-31'	119
9393: [875] should only be present if [142] equals 'yes'	129
9394: [875] should not exceed [L180]	129
9395: [880] should only be present if [142] equals 'yes'	129
9396: [880] should equal [L125]	129
9397: [N054] should not be present if [326] is present	76
9398: [329] should not be present if [4] equals 1	76
9399: [329] should not be present if [4] equals 2	76
9400: The group [LOAN] may occur up to 999 times	177
9401: [A15] should equal the sum of all iterations of [A10B]	178
9402: [G50C] should equal [240].	268
9403: [A25] may occur up to 999 times	179
9404: Within each iteration of [A25] at least one of [A25B] and [A25C] should be greater than 0	179
9405: [LOANSINFORMATION] should be present if [A25] is present	179
9406: [A25D] must be before nine months and one day after [35]. If [35] is on the last day of the month, [A25D] must be before the first day of the month ten months after [35].	181
9407: [A30] should equal the sum of all iterations of [A25B]	181
9408: [A35] should equal the sum of all iterations of [A25C]	181
9409: [A40] should equal [A30] plus [A35]	182
9410: If [G55C] is present, [245] should be present	269
9411: [A45] should not exceed [A20]	182
9412: [771] can only be present if [35] on or after '2018-10-29'	121
9413: [895] can only be present if [30] on or before '2020-03-31'	130
9414: [G155] can only be present if [30] on or before '2020-03-31'	295
9415: [329] should not be present if [4] equals 3	76
9416: [329] should not be present if [4] equals 9	76
9417: If [435] is present the following should be true: ([329] equals 'yes') or ([35] on or before '2023-03-31')	82
9418: [A50] may occur up to 999 times	183
9419: Within each iteration of [A50], at least one of [A50B] and [A50C] should be greater than 0	183
9420: [501] should be present if [986] is present	87
9421: [A55] should equal the sum of all iterations of [A50B]	185
9422: [A60] should equal the sum of all iterations of [A50C]	185
9423: [A65] should equal [A55] plus [A60]	185

9424: [500] should be present if [497] exceeds 0	88
9425: [A70] should not exceed [A20]	185
9426: [485] should be 'yes' if [A70] is greater than 0	185
9427: [A80] should equal $([A20]-([A45]+[A70]))$ if the result is positive, otherwise [A80] should equal 0.00	186
9428: [480] should be present and equal to [A80] if [A80] is present	186
9429: [A25D] should be after [35]	181
9430: Must be after the date nine months after [35]. If [35] is on the last day of the month, [A50D] must be later than the last day of the month nine months after [35].	184
9431: [A50D] cannot be later than today	184
9432: [510] should be present if [501] is present	88
9433: [497] must equal [N285] if [N285] is present	91
9434: [500] is valid only if this equals (The sum of [490], [495], [496], and [497])	91
9435: If [501] is present the following should be true: [986] is present	92
9436: [625] should not be present if [35] on or after '2023-04-01'	105
9437: If [657] is present the following should be true: ([650] equals 'yes') or ([655] equals 'yes')	108
9438: [659] should not be present if [650] does not equal 'yes'	108
9439: If [L166] is present and [30] onOrAfter '2023-04-01' [659] must equal [L166]	108
9440: [660] should not be present if [659] is not present and [30] is on or after '2023-04-01'	109
9441: If [G55C] is present, [G55A] or [G55B] should be present	269
9442: [G55C] should equal [G55A] plus [G55B]	269
9443: [G55C] should equal [245].	269
9444: If [G60C] is present, [250] should be present	271
9445: If [G60C] is present, [G60A] or [G60B] should be present	271
9446: [G60C] should equal [G60A] plus [G60B]	271
9447: [G60C] should equal [250].	271
9448: If [G65C] is present, [255] should be present	272
9449: If [G65C] is present, [G65A] or [G65B] should be present	272
9450: [B10] should be present if the sum of all iterations of [B5F] is greater than zero	189
9451: [B15] should be present if [B5G] is present	189
9452: [B20] should be present if [B5H] is present	189
9453: [B25] should be present if [B5I] is present	189
9454: [B30] should be present if [SB010b] is present	189
9455: [B5J] should equal [B5F] minus the sum of [B5G], [B5H] and [B5I]	193
9456: [B10] should equal the sum of all entries in [B5F]	193
9457: [B15] should equal the sum of all entries in [B5G]	193
9458: [B20] should equal the sum of all entries in [B5H]	194
9459: [B25] should equal the sum of all entries in [B5I]	194
9460: If [N096] is present, then at least one of [COMPANYINFORMATIONPAGEB], [B35] or [HYBRID] should be present.	189
9461: [141] should equal 'yes' if [N113] is present.	139
9462: [K5] should equal [525].	329
9463: [B30] should equal the sum of all entries in [B5J]	194
9464: If [30] onOrAfter '2022-04-01' then [F30A/F30B/F30C] may not be 'yes' or 'no'	245
9465: [490] should be present and equal to [B30] if [B30] is present	194
9466: If [LOANS-PARTICIPATOR-RATE] does not change in the period [30] to [35] inclusive: [A20] should equal [A15] at [LOANS-PARTICIPATOR-RATE] for that period, rounded to the nearest penny, with half-penny rounding upwards.	178
9467: If [LOANS-PARTICIPATOR-RATE] changes in the period [30] to [35] inclusive: [A20] should be at least ([A15] at the lowest value of [LOANS-PARTICIPATOR-RATE] for that period, rounded to the nearest penny, with half-penny rounding upwards).	178
9468: If [LOANS-PARTICIPATOR-RATE] changes in the period [30] to [35] inclusive: [A20] should be at most [A15] at the highest value of [LOANS-PARTICIPATOR-RATE] for that period, rounded to the nearest penny, with half-penny rounding upwards.	178
9469: If [LOANS-PARTICIPATOR-RATE] does not change in the period [30] to [35] inclusive: [A45] should equal [A40] at [LOANS-PARTICIPATOR-RATE] for that period, rounded to the nearest penny, with half-penny rounding upwards.	182
9470: If [LOANS-PARTICIPATOR-RATE] changes in the period [30] to [35] inclusive: [A45] should be at least [A40] at the lowest value of [LOANS-PARTICIPATOR-RATE] for that period, rounded to the nearest penny, with half-penny rounding upwards.	182
9471: If [LOANS-PARTICIPATOR-RATE] changes in the period [30] to [35] inclusive: [A45] should be at most [A40] at the highest value of [LOANS-PARTICIPATOR-RATE] for that period, rounded to the nearest penny, with half-penny rounding upwards.	182
9472: If [LOANS-PARTICIPATOR-RATE] does not change in the period [30] to [35] inclusive: [A70] should equal [A65] at [LOANS-PARTICIPATOR-RATE] for that period, rounded to the nearest penny, with half-penny rounding upwards.	185
9473: If [LOANS-PARTICIPATOR-RATE] changes in the period [30] to [35] inclusive: [A70] should be at least [A65] at the lowest value of [LOANS-PARTICIPATOR-RATE] for that period, rounded to the nearest penny, with half-penny rounding upwards.	185

9474: If [LOANS-PARTICIPATOR-RATE] changes in the period [30] to [35] inclusive: [A70] should be at most [A65] at the highest value of [LOANS-PARTICIPATOR-RATE] for that period, rounded to the nearest penny, with half-penny rounding upwards.	185
9475: [I115] must be unique within the submission.	314
9476: The [PTPROFITS] component of [I135D] should equal the [PTPROFITS] component of [I135A] minus the [PTPROFITS] components of [I135B] and [I135C].	316
9477: The [PTTAX] component of [I135D] should equal the [PTTAX] component of [I135A] minus the [PTTAX] components of [I135B] and [I135C].	316
9478: [I135B] should be present if [I140B] is present	317
9479: [I135C] should be present if [I140C] is present	318
9480: The [PTPROFITS] component of [I140D] should equal the [PTPROFITS] component of [I140A] minus the [PTPROFITS] components of [I140B] and [I140C].	318
9481: The [PTTAX] component of [I140D] should equal the [PTTAX] component of [I140A] minus the [PTTAX] components of [I140B] and [I140C].	318
9482: [I145D] should be the sum of [I145A] + [I145B] + [I145C1] - [I145C2], where [PLPROFITS] components are considered positive while [PLLOSSES] components are considered negative.	320
9483: If [I150] is present at least one of [I150A] or [I150B] should be present	321
9484: [I150D] should equal the sum of [I150A], [I150B], and [I150C1] minus [I150C2]	322
9485: If [I155] is present at least one of [I155A] and [I155B] must be present	322
9486: The [PTPROFITS] component of [I155C] should equal the [PTPROFITS] component of [I155A] plus the [PTPROFITS] component of [I155B]	323
9487: The [PTTAX] component of [I155C] should equal the [PTTAX] component of [I155A] plus the [PTTAX] component of [I155B]	323
9488: The [PTPROFITS] component of [I155D] should not exceed the [PTPROFITS] component of [I155C]	324
9489: The [PTTAX] component of [I155D] should not exceed the [PTTAX] component of [I155C]	324
9490: [I155A] should be present if [I160A] is present	324
9491: [I155B] should be present if [I160B] is present	325
9492: [I155C] should be present if [I160C] is present	325
9493: [I155D] should be present if [I160D] is present	325
9494: If [SL032] is present the following should be true: [SL010] is present or [SL053] is present	351
9495: At least one of [SN001], [SN018], [SN029] or [SN095] should be present	369
9496: [144] should equal 'yes' if [N120] is present.	141
9497: [N15/N20] should be present if [N10] does not equal 'yes'	370
9498: [N25] should be present if [N30] is present	370
9499: [N30] should be present if [N25] is present	370
9500: [N40] should be present if [N10] does not equal 'yes' and [N35] is not present	370
9501: [N45] should be present if [N10] does not equal 'yes'	370
9502: The 'From' date of [C5B] should be on or before [35]	201
9503: The period covered by [C5B] should not be longer than 12 months	201
9504: The 'To' date of [C5B] should not be before the 'From' date	201
9505: The 'To' date of [C5B] should be on or after [30]	201
9506: [310] should be present and equal to [C10] if [C10] is present	202
9507: [C10] should equal the sum of all iterations of [C5D]	202
9508: [N50] should be present if [N10] does not equal 'yes'	370
9509: [N55] should be present if [N10] does not equal 'yes'	370
9510: If [SC161] is 'yes' then there must be a PDF attachment of type 'other' in this submission.	203
9511: [C80] should equal the sum of [C45], [C50], [C55], [C75], [C60], [C65] and [C70]	207
9512: [N60] should be present if [N10] does not equal 'yes'	370
9513: The 'From' date of [C85B] should be on or before [35]	208
9514: The period covered by [C85B] should not be longer than 12 months	208
9515: The 'To' date of [C85B] should not be before the 'From' date	208
9516: The 'To' date of [C85B] should be on or after [30]	208
9517: [C90] should equal the sum of all iterations of [C85D]	209
9518: [CLAIMAUTHORISATION] should be present if [N003] equals 'new' and [CLAIMTOGROUPRELIEF] is present	200
9519: [DECLARATION] should be present if [SC151] is present	210
9520: [N65] should be present if [N10] does not equal 'yes'	370
9521: [SC152] should not be present if [DECLARATION] is present	211
9522: If [SC152] is 'yes' then there must be a PDF attachment of type 'other' in this submission	211
9523: [C95] should equal [1]	212
9524: The 'From' and 'To' dates of [C105/C110] should equal [30] and [35] respectively	212
9525: [N15/N20] should not be present if [N10] equals 'yes'	371
9526: The 'From' date of [N15/N20] should be on or before [35]	371
9527: The period covered by [N15/N20] should not be longer than 12 months	371

9528: The 'To' date of [N15/N20] should not be before the 'From' date	371
9529: [PTTAX] should not exceed [PTPROFITS].	426
9530: [G65C] should equal [G65A] plus [G65B].	272
9531: [G65C] should equal [255].	272
9532: If [G70C] is present, [260] should be present	273
9533: If [G70C] is present, [G70A] or [G70B] should be present	273
9534: [G70C] should equal [G70A] plus [G70B].	273
9535: [G70C] should equal [260].	273
9536: If [G73C] is present, [263] should be present	274
9537: If [G73C] is present, [G73A] or [G73B] should be present	274
9538: [G73C] should equal [G73A] plus [G73B].	274
9539: [G73C] should equal [263].	274
9540: If [G75C] is present, [265] should be present	275
9541: If [G75C] is present, [G75A] or [G75B] should be present	275
9542: [G75C] should equal [G75A] plus [G75B].	275
9543: [C100] should equal [3]	212
9544: At least one of [CLAIMTOGROUPRELIEF], [SURRENDEREDGROUPRELIEF], [GROUPRELIEFCFL] or [SURREGROUPRELIEFCFL] should be present	199
9545: [CLAIMAUTHORISATION2] should be present if [N003] equals 'new' and [GROUPRELIEFCFL] is present	213
9546: The 'From' date of [C125B] should be on or before [35]	214
9547: The period covered by [C125B] should not be longer than 12 months	214
9548: The 'To' date of [C125B] should not be before the 'From' date	214
9549: The 'To' date of [C125B] should be on or after [30]	214
9550: [312] should be present and equal to [C130] if [C130] is present.	215
9551: [C130] should equal the sum of all iterations of [C125D]	215
9552: If [SC172] is 'yes' then there must be a PDF attachment of type 'other' in this submission.	216
9553: [312] should exceed 0 if [SC172] is present	216
9554: [C185] should equal the sum of [C160], [C165], [C170], [C175] and [C180]	220
9555: The 'From' date of [C190B] should be on or before [35]	221
9556: The period covered by [C190B] should not be longer than 12 months	221
9557: The 'To' date of [C190B] should not be before the 'From' date	221
9558: The 'To' date of [C190B] should be on or after [30]	221
9559: [C195] should equal the sum of all iterations of [C190D]	222
9560: [C195] should exceed 0 if [SC188] is present	223
9561: [DECLARATION2] should be present if [SC189] is present	223
9562: [C195] should exceed 0 if [SC189] is present	223
9563: [SC189] should not be present if [SC190] is present	223
9564: [SC190] should not be present if [DECLARATION2] is present	224
9565: If [SC190] is 'yes' then there must be a PDF attachment of type 'other' in this submission.	224
9566: [C195] should exceed 0 if [SC190] is present	224
9567: [C200] should equal [1]	224
9568: [C205] should equal [3]	225
9569: The 'From' and 'To' dates of [C210/C215] should equal [30] and [35] respectively	225
9570: [G75C] should equal [265].	275
9571: If [G80C] is present, [275] should be present	276
9572: If [G80C] is present, [G80A] or [G80B] should be present	276
9573: [G80C] should equal [G80A] plus [G80B]	276
9574: [G80C] should equal [275].	276
9575: [G85C] should equal [G85B].	277
9576: If [G90] is present, [280] should be present	277
9577: If [G92C] is present, [285] should be present	278
9578: If [G92C] is present, [G92A] or [G92B] should be present	278
9579: [G92C] should equal [G92A] plus [G92B]	278
9580: [G92C] should equal [285].	278
9581: [G93C] should equal [G93B].	279
9582: If [G95C] is present, [290] should be present	280
9583: If [G95C] is present, [G95A] or [G95B] should be present	280
9584: [G95C] should equal [G95A] plus [G95B]	280
9585: [G95C] should equal [290].	280
9586: If [G100C] is present, [295] should be present	281
9587: If [G100C] is present, [G100A] or [G100B] should be present	281
9588: [G100C] must equal the sum of [G50C], [G55C], [G60C], [G65C], [G70C], [G73C], [G75C], [G80C], [G92C] and [G95C]	281

9589: [G100C] should equal [295].	281
9590: [G100C] should equal [G100A] plus [G100B]	281
9591: If [G105C] is present, [300] should be present	283
9592: If [G105C] is present, [G105A] or [G105B] should be present	283
9593: [G105C] must equal [G45C] minus [G100C]	283
9594: [G105C] should equal [300].	283
9595: [G105C] should equal [G105A] plus [G105B]	283
9596: If [G110C] is present, [305] should be present	284
9597: If [G110C] is present, [G110A] or [G110B] should be present	284
9598: [G110C] should equal [G110A] plus [G110B]	284
9599: [G110C] should equal [305].	284
9600: If [143] is yes, [N117] must be present	57
9601: If [N118] is present the following should be true: [616] is present or [617] is present or [618] is present	103
9602: [618] should not be present if [616] is present	104
9603: [618] should not be present if [617] is present	104
9604: The 'To' date of [N15/N20] should be on or after [30]	371
9605: [N25] should not be present if [N10] equals 'yes'	371
9606: [691/692] should not be present if [35] on or before '2021-03-31'	112
9607: [772] must be submitted if the "CapitalAllowances" component of [691/692] is submitted	112
9608: [693/694] should not be present if [35] on or before '2021-03-31'	112
9609: [773] must be submitted if the "CapitalAllowances" component of [693/694] is submitted	112
9610: [741/742] should not be present if [35] on or before '2021-03-31'	118
9611: [E50] should exceed 0 if [E95] is present	235
9612: [E60] should exceed 0 if [E100] is present	235
9613: [E180] should not be present if [E185] is present	241
9614: [E90] should equal the sum of [E50], [E55], [E60], [E65], [E70], [E75], [E80] and [E85]	234
9615: [E125] should equal the sum of [E95], [E100], [E105], [E110], [E115] and [E120]	236
9616: [772] must be submitted if the "CapitalAllowances" component of [741/742] is submitted	118
9617: [743/744] should not be present if [35] on or before '2021-03-31'	118
9618: [773] must be submitted if the "CapitalAllowances" component of [743/744] is submitted	118
9619: [772] should not be present if [35] on or before '2021-03-31'	121
9620: [773] should not be present if [35] on or before '2021-03-31'	121
9621: [B70] should be present if [B65] is present	195
9622: Group must not be empty	195
9623: [L6] is valid only if this equals [475]	338
9624: [L7] is valid only if this equals [L194]	339
9625: Must equal the lesser of [L5] and [L6]	339
9626: [L8] is valid only if this equals ([L5] minus [L7])	339
9627: [L8] is valid only if this equals [L129]	339
9628: [L9] is valid only if this equals ([L6] minus [L7])	339
9630: If [L40] is less than [L15] then [L62] must equal [L15]-[L40], else [L62] must equal zero	344
9631: If ([L9] is present or [30] is on or after '2022-04-01') and [L60] is less than [L62] then [L65] must equal [L62] - [L60]	345
9632: [L129] is valid only if this equals [L8]	351
9633: If [L8] is present or [30] is on or after '2022-04-01' then [L140] must equal [L129] + [L130] - [L135]	352
9634: [L167A] should be present if [L167] equals 'yes'	355
9635: [N30] should not be present if [N10] equals 'yes'	372
9636: [L168A] should be present if [L168] is present	355
9637: [L169A] should be present if [L169] is present	355
9638: [N35] should not be present if [N10] equals 'yes'	372
9639: [L167A] should not be present if [L167] does not equal 'yes'	356
9640: [L167A] is valid only if this does not exceed ([L166] times 0.15)	356
9641: [L168] should not be present if [L167] equals 'yes'	356
9642: If [L167] is not equal to 'yes' and [30] is on or after '2021-04-01' then [L170] must not exceed £20,000 + (([L168] + [L169]) * 3)	357
9643: [L194] is valid only if this equals [L7]	359
9644: If [N117] is present, then one of [M5] or [M20] should be present	361
9645: [M10] must be present if [M5] is present	361
9646: [M15] must be present if [M5] is present	361
9647: [M25] must be present if [M20D] is present	361
9648: [M30] must be present if [M20E] is present	361

9649: If [N117] is present the following should be true: [143] equals 'yes'	140
9650: [QUALIFYINGSHIPS] or [RELEVANTSHIPPINGPROFITS] should be present if [TONNAGETAX] is present	243
9651: [F10] should be present if [F5A/F5B] equals 'yes'	244
9652: [F25A/F25B/F25C] should be present if [F5A/F5B] equals 'yes'	244
9653: [F10] should not be present if [F5A/F5B] equals 'no'	244
9654: [N40] should not be present if [N10] equals 'yes'	372
9655: [M10] must be less than or equal to [771]	364
9656: [F20A/F20B/F20C] should equal 'na' if [F5A/F5B] equals 'yes'	245
9657: [M10] should equal the sum of all iterations of [M5E]	364
9658: [M15] must be less than or equal to [711] plus [736]	364
9659: [F25A/F25B/F25C] should not be present if [F5A/F5B] equals 'no'	245
9660: [OFFSHORETRAININGALLOWANCE] should be present if [F40A/F40B] equals 'yes'	246
9661: [M15] should equal the sum of all iterations of [M5F]	364
9662: If [M20] is present then one of [M20C] or [M20D] or [M20E] must be present	364
9663: [F70] should equal (the sum of all iterations of [F70G]) rounded down to the nearest whole pound	252
9664: [F35A/F35B] should be present if [F30A/F30B/F30C] equals 'yes'	243
9665: [F35A/F35B] should not be present if [F30A/F30B/F30C] does not equal 'yes'	245
9666: [OFFSHORETRAININGALLOWANCE] should not be present if [F40A/F40B] equals 'no'	246
9667: [760] must be present if [M25] is present	366
9668: [M25] should equal the sum of all iterations of [M20D]	366
9669: [M30] should equal the sum of all iterations of [M20E]	366
9670: [HMRCOFFICE] cannot equal 000	423
9671: First character must not be a space	423
9672: [N40] should not be present if ([N10] does not equal 'yes') and [N35] is present	372
9673: [N45] should not be present if [N10] equals 'yes'	373
9674: The period covered by [N45B] should not be longer than 12 months	373
9675: The 'To' date of [N45B] should not be before the 'From' date	373
9676: [N50] should not be present if [N10] equals 'yes'	374
9677: [N50] must equal the sum of all iterations of [N45D]	374
9678: [N55] should not be present if [N10] equals 'yes'	374
9679: [N60] should not be present if [N10] equals 'yes'	374
9680: [N65] should not be present if [N10] equals 'yes'	375
9681: [N80] should be present if [N75] equals 'yes'	375
9682: [N85] should be present if [N80] is present	375
9683: [N80] should not be present if [N75] does not equal 'yes'	376
9684: [N85] must equal the sum of all iterations of [N80C]	377
9685: If [SN029] is present the following should be true: [SN030] is present or [SN043] is present or [SN062] is present or [SN076] is present	378
9686: [SN095] should be present if [SN030] is present	378
9687: [SN037] should be present if ([N003] equals 'new') and [SN030] is present	378
9688: The 'From' date of [N95B] should be on or before [35]	379
9689: The period covered by [N95B] should not be longer than 12 months	379
9690: The 'To' date of [N95B] should not be before the 'From' date	379
9691: The 'To' date of [N95B] should be on or after [30]	379
9692: [N100] must equal the sum of all iterations of [N95D]	380
9693: [N260] should be present if [N100] is present	380
9694: Must submit exactly one of [SN038] or [SN039]	380
9695: If [SN038] is 'yes' then there must be a PDF attachment of type 'other' in this submission.	381
9696: [SN050] should be present if ([N003] equals 'new') and [SN043] is present	382
9697: The 'From' date of [N120B] should be on or before [35]	383
9698: The period covered by [N120B] should not be longer than 12 months	383
9699: The 'To' date of [N120B] should not be before the 'From' date	383
9700: The 'To' date of [N120B] should be on or after [30]	383
9701: If [G115C] is present, [310] should be present	285
9702: If [G115C] is present, [G115A] or [G115B] should be present	285
9703: [G115C] should equal [G115A] plus [G115B]	285
9704: [G115C] should equal [310].	285
9705: If [G117C] is present, [312] should be present	286
9706: If [G117C] is present, [G117A] or [G117B] should be present	286
9707: [G117C] should equal [G117A] plus [G117B]	286
9708: [G117C] should equal [312].	286
9709: If [G120C] is present, [G120A] or [G120B] should be present	287
9710: If [N115] is present at least one of [SL053], [SL001] and [SL042] must be present	337

9711: [SL010] should be present if ([L25] minus [L45]) exceeds 0	337
9712: [SL015] should be present if ([L50] minus [L65]) exceeds 0	337
9713: [SL019] should be present if ([L70] minus [L80]) exceeds 0	337
9714: [SL022] should be present if ([L85] minus [L90]) exceeds 0	337
9715: [SL025] should be present if ([L95] minus [L100]) exceeds 0	337
9716: [SL030] should be present if ([L105] minus [L120]) exceeds 0	337
9717: [142] should equal 'yes' if [N115] is present.	140
9718: If [SL001] is present at least one of [L15] and [L20] must be present	340
9719: [L30] is mandatory if([475] or [L9]) and [SL001] present	340
9720: [L15] should be present if [L10] is present	340
9721: [L15] is valid only if it is less than [L10]	340
9722: If [L185] or [L190] are present then [L15] must equal [L185] + [L190]	340
9723: [L10] should be present if [L15] is present	340
9724: [L25] is valid only if it equals ([L15] plus [L20])	341
9725: If [L9] is present then [L30] must equal [L9]. If [L9] is not present then [L30] must equal [475]	341
9726: [L40] should be present if [L30] is present	341
9727: If [L35] is present [L30] should be present	342
9728: [L35] is valid only if this does not exceed [515]	342
9729: [L35] is valid only if this does not exceed [L30]	342
9730: [L40] is valid only if this equals ([L30] minus [L35])	342
9731: [L45] is valid only if it equals [L195]	342
9732: [L45] must equal the lesser of [L25] and [L40]. If [L40] is not present then [L45] must be zero.	342
9733: [L195] should be present if [L45] is present	342
9734: If [SL010] is present then [SL001] must be present	343
9735: [L55] should be present if [L15] is present and [SL010] is present	343
9736: [SL032] should be present if [SL010] is present	343
9737: [L50] is valid only if it equals ([L25] minus [L45])	343
9738: [L55] must not be less than [L15] multiplied by the lowest of ([CT RATE FOR NI TRADING PROFITS], [FULL RATE OF CT], [FULL RF RATE OF CT], [RF SMALL CO RATE OF CT], [EQUIV. LOW CT RATE]) at either [30] or [35]	344
9739: [L60] should be present if [L55] is present	344
9740: [L60] is valid only if this equals ([L15] minus [L55])	344
9741: [L65] is valid only if this equals [L130]	345
9743: If [SL015] is present then [SL010] should be present	345
9744: [L70] is valid only if this equals ([L50] minus [L65])	345
9745: [L80] is valid only if this equals [L145]	346
9746: If [L75] is less than [L70] then [L80] must equal [L70] - [L75], else [L80] must equal zero	346
9747: [L145] should be present if [L80] is present	346
9748: If [SL019] is present then [SL015] should be present	346
9749: [L85] is valid only if this equals ([L70] minus [L80])	347
9750: For each iteration of [ROYALTIES], [H5G] must equal [H5D] multiplied by ([H5F] divided by 100) and rounded to the nearest penny (round down for fractions less than half a penny, and round up for fractions of half a penny or greater)	303
9751: [L90] is valid only if this does not exceed [L85]	347
9752: If [SL022] is present then [SL019] should be present	347
9753: [SL038] should be present if [SL022] is present	347
9754: [L95] should equal ([L85] minus [L90])	347
9755: [L100] should not exceed [L95]	348
9756: [L100] should equal [L160]	348
9757: [L160] should be present if [L100] is present	348
9758: If [SL025] is present [SL022] should be present	348
9759: [L105] should equal ([L95] minus [L100])	349
9760: [L110] should not exceed [L105]	349
9761: [L110] should equal [L200]	349
9762: [L200] should be present if [L110] is present	349
9763: [L115] should not exceed ([L105] minus [L110])	349
9764: [L120] should equal ([L110] plus [L115])	349
9765: If [SL030] is present then [SL025] should be present	350
9766: [L125] should equal ([L105] minus ([L120] plus [L123]))	350
9767: [L125] should equal [880]	350
9769: [L130] should equal [L65]	351
9770: [L135] should equal [L155]	352
9771: [SL038] should be present if [L135] is present	352
9772: [L155] should be present if [L135] is present	352

9773: [N125] must equal the sum of all iterations of [N120D]	383
9774: [L145] should equal [L80]	352
9775: [L150] is valid only if this equals ([L140] plus [L145])	353
9776: If [SL038] is present at least one of [SL022] and [L135] should be present	353
9777: [L155] should equal [L135]	353
9778: [L160] should equal [L100]	354
9779: [L165] should equal ([L155] plus [L160])	354
9780: If [SL042] is present at least one of [L170] and [L185] and [L190] should be present	355
9781: If [L175] is present [L170] should be present	357
9782: [L175] should not exceed [L170]	357
9783: [L175] should equal [L205]	357
9784: [L205] should be present if [L175] is present	357
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9786: [L180] should equal ([L170] minus [L175])	358
9787: [L195] should equal [L45]	359
9788: [L200] should equal [L110]	359
9789: [L205] should equal [L175]	360
9790: [L210] is valid only if this equals (The sum of [L194], [L195], [L200], and [L205])	360
9791: [L210] should equal [530]	360
9792: If [SN051] is present the following should be true: [SN052] is present or [SN053] is present or [SN054] is present	384
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9794: [SN054] should not be present if [SN055] is present	385
9795: If [SN054] is 'yes' then there must be a PDF attachment of type 'other' in this submission.	385
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9797: The 'To' date of [N140/N145] should not be before the 'From' date	386
9798: [SN095] should be present if [SN062] is present	387
9799: [SN069] should be present if ([N003] equals 'new') and [SN062] is present	387
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9801: [I75] should be present if [I15] equals 'yes' and ([I5] minus [I20]) exceeds 0	305
9802: [I30] should equal [I20] plus [I25]	308
9803: [I35] should equal [I5] plus [I30] if [I10] equals 'yes'	308
9804: If [I15] is 'yes' then [I35] must equal [I30] minus [I5] if the sum is positive, or zero otherwise.	308
9805: [I50] should not exceed [I35]	309
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9807: [505] should be present and equal to [I70] if [I70] is present	310
9808: [G120C] must equal [G105C] minus (the sum of [G110C], [G115C], and [G117C])	287
9809: [G120C] should equal [315].	287
9810: [G120C] should equal [G120A] plus [G120B]	287
9811: [G135C] should be present if ([G125C] plus [G130C]) exceeds 0	288
9812: [G150C] should be present if ([G140C] plus [G145C]) exceeds 0	288
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9822: [G125C] should equal [G125A] plus [G125B]	289
9823: [G125C] should equal [530].	289
9824: If [G130C] is present, [540] should be present	290
9825: If [G130C] is present, [G130A] or [G130B] should be present	290
9826: [G130C] should equal [G130A] plus [G130B]	290
9827: [G130C] should equal [540].	290
9828: If [G135C] is present, [545] should be present	291
9829: If [G135C] is present, [G135A] or [G135B] should be present	291
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9831: [G135C] should equal [545].	291
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9852: If [SN087] is 'yes' then there must be a PDF attachment of type 'other' in this submission.	394
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9857: [N235] should not be present if [N230] is present	397
9858: [N240] should not be present if [N245] is present	397
9859: [N245] should not be present if [N240] is present	397
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9901: If multiple repetitions of InlineXBRLDocument are submitted, exactly one should have an EntryPoint attribute.	160
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9959: [G145C] should equal [G145B].	293
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9963: If [G150C] is present, [560] should be present	294

9964: [G150C] should equal [G150A] plus [G150B]	294
9965: If [90B] is absent, then there must be a Computations element as a child of [N107], or at least one instance of [N106] with type = 'computations'.	51
9966: If [90B] is absent, then there must not be both a Computations element as a child of [N107] and any instances of [N106] with type = 'computations'.	51
9967: If [G150C] is present, [G150A] or [G150B] should be present	294
9968: [G150C] should equal [G140C] plus [G145C]	294
9969: [G150C] should equal [560].	294
9970: If multiple repetitions of [ENCODEDINLINEXBRLDOCUMENT] are submitted, each must have a Filename attribute.	161
9970: If multiple repetitions of [INLINEXBRLDOCUMENT] are submitted, each must have a Filename attribute.	162
9971: If [90A] is "PDF accounts attached with explanation", then there must be at least one instance of [N106] with type = 'accounts'.	50
9972: If [G155C] is present, [565] should be present	295
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9977: If [G155C] is present, [G155A] or [G155B] should be present	295
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9979: [G155C] should equal [565].	295
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Rule Documentation

Error code: 5004 Location: /IRheader Description: At least one key must exist Transactional error (en): At least one key must exist in the IRHeader Transactional error (cy): Mae'n rhaid i o leiaf un allwedd bodoli yn yr IRHeader	145
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Error code: 9014 Location: /IRenvelope/CompanyTaxReturn/CompanyInformation/NorthernIreland Description: [125] should be present if [5] is present but all of [6], [7] and [8] are absent Transactional error (en): Box 125 must be completed if Box 5 is completed and Boxes 6, 7 and 8 are not completed	45
Error code: 9090 Location: [CTG]/ProfitsBeforeDeductions/LossesBroughtForward/Total Description: [G35C] should equal [225] Transactional error (en): Box G35C must equal Box 225	264
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Error code: 9093 Location: [CTG]/ProfitsBeforeDeductions/DeficitsBroughtForward/Total Description: [G40C] should equal [230] Transactional error (en): Box G40C must equal Box 230	265
Error code: 9095 Location: [CTG]/ProfitsBeforeDeductions/ProfitsBeforeOtherDeductionsAndReliefs/NorthernIreland Description: [G45A] should equal [G30A] Transactional error (en): Box G45A must equal Box G30A	266
Error code: 9096 Location: [CTG]/ProfitsBeforeDeductions/ProfitsBeforeOtherDeductionsAndReliefs/RestOfUK Description: [G45B] must equal [G30B] minus ([G35B] plus [G40B]) Transactional error (en): Box G45B must equal Box G30B minus the sum of Boxes G35B and G40B	266
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Error code: 9100 Location: /IRenvelope/CompanyTaxReturn/CompanyInformation/Reference Description: There must be a Key element in the IRheader whose Type attribute is UTR and whose content is the same as the entry in [3]. Transactional error (en): There must be a Key element in the IRheader whose Type attribute is UTR and matches the tax reference in Box 3 Transactional error (cy): Mae'n rhaid bod yna elfen Allweddol yn yr IRheader sydd â'i briodoledd Teip yn UTR ac sy'n cyd-fynd â'r cyfeirnod treth ym Mlŵch 3	44
Error code: 9101 Location: /IRenvelope/CompanyTaxReturn/CompanyInformation/PeriodCovered Description: [35] should be less than 12 months after [30] Transactional error (en): The return period covered in Boxes 30 and 35 must not be longer than 12 months Transactional error (cy): Ni ddylai cyfnod y ffurflen dreth a gwmpasir ym Mlychau 30 a 35 fod yn hirach na 12 mis	46
Error code: 9102 Location: /IRenvelope/CompanyTaxReturn/CompanyInformation/NorthernIreland Description: If [N009] is present then [35] must be on or after '2050-04-01' Transactional error (en): Boxes 5, 6, 7 and 8 can only be completed if the To date in Box 35 is on or after 01 April 2050	45

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<p>Error code: 9108 Location: /IRenvelope/CompanyTaxReturn/CompanyInformation/NorthernIreland/SpecialCircumstances Description: [125] should be present if [8] is present Transactional error (en): Box 125 must be completed if Box 8 is completed</p>	46
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<p>Error code: 9112 Location: /IRenvelope/CompanyTaxReturn/ReturnInfoSummary/Accounts Description: If [90A] is absent or not "PDF accounts attached with explanation", then there must be no instance of [N106] with a type attribute of 'accounts'. Transactional error (en): You can only provide a set of PDF accounts if you also complete the 'No accounts reason' with the value of 'PDF accounts attached with explanation' Transactional error (cy): Gallwch dim ond rhoi set o gyfrifon PDF os ydych hefyd yn cwblhau'r 'Rheswm dim cyfrifon' gyda'r gwerth 'Cyfrifon PDF sydd wedi eu hatodi ynghyd ag esboniad'</p>	49
<p>Error code: 9113 Location: /IRenvelope/CompanyTaxReturn/ReturnInfoSummary/Accounts Description: If [90A] is absent then the Accounts child of [N107] must be present. Transactional error (en): You must provide a set of iXBRL accounts if the 'No accounts reason' is absent Transactional error (cy): Mae'n rhaid i chi gyflwyno set o gyfrifon iXBRL os yw'r 'Rheswm dim cyfrifon' yn absennol</p>	49
<p>Error code: 9114 Location: /IRenvelope/CompanyTaxReturn/ReturnInfoSummary/Accounts Description: If [90A] is absent or "PDF accounts attached with explanation", then exactly one of [80A] or [85A] must be present. Transactional error (en): If 'No accounts reason' is absent or has been completed with 'PDF accounts attached with explanation' you must complete either 'This period accounts' or 'Different period accounts' Transactional error (cy): Os yw'r 'Rheswm dim cyfrifon' yn absennol neu wedi ei gwblhau gyda 'Cyfrifon PDF sydd wedi eu hatodi ynghyd ag esboniad' rhaid i chi gwblhau naill ai 'Cyfrifon y cyfnod hwn' neu 'Cyfrifon cyfnod gwahanol'</p>	49

<p>Error code: 9115</p> <p>Location: /IRenvelope/CompanyTaxReturn/ReturnInfoSummary/Accounts/NoAccountsReason</p> <p>Description: If [90A] equals 'Amendment - a/cs already submitted' then [N003] must equal 'amended'.</p> <p>Transactional error (en): Amendment - accounts already submitted' cannot be used if the return type is New</p> <p>Transactional error (cy): Diwygiad - ni ellid defnyddio cyfrifon sydd eisoes wedi eu cyflwyno os yw'r math o ffurflen dreth yn Newydd</p>	50
<p>Error code: 9116</p> <p>Location: /IRenvelope/CompanyTaxReturn/ReturnInfoSummary/Accounts</p> <p>Description: If [90A] is present and not "PDF accounts attached with explanation", then neither [80A] nor [85A] may be present.</p> <p>Transactional error (en): If 'No accounts reason' is present and has not been completed with 'PDF accounts attached with Explanation' you must not complete either 'This period accounts' or 'Different period accounts'</p> <p>Transactional error (cy): Os yw "Rheswm dim cyfrifon" yn bresennol ac nid yw wedi ei gwblhau gyda 'Cyfrifon PDF sydd wedi eu hatodi ynghyd ag esboniad' ni ddylech gwblhau naill ai 'Cyfrifon y cyfnod hwn' neu 'Cyfrifon cyfnod gwahanol'</p>	49
<p>Error code: 9117</p> <p>Location: /IRenvelope/CompanyTaxReturn/ReturnInfoSummary/Computations/NoComputationsReason</p> <p>Description: If [90B] is present, then there must be no instance of [N106] with a type attribute of 'computations'</p> <p>Transactional error (en): Computations in PDF format are attached so a reason for no Computations must not be completed</p> <p>Transactional error (cy): Mae Cyfrifiannau wedi eu hatodi mewn fformat PDF felly ni ddylid cwblhau rheswm ar gyfer dim Cyfrifiannau</p>	52
<p>Error code: 9118</p> <p>Location: /IRenvelope/CompanyTaxReturn/ReturnInfoSummary/Computations/NoComputationsReason</p> <p>Description: If [90B] is present, then there must be no Computation element as a child of [N107]</p> <p>Transactional error (en): Computations in iXBRL format are attached so a reason for no Computations must not be provided</p> <p>Transactional error (cy): Mae Cyfrifiannau wedi eu hatodi mewn fformat iXBRL felly ni ddylid rhoi rheswm ar gyfer dim Cyfrifiannau</p>	52
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<p>Error code: 9122</p> <p>Location: /IRenvelope/CompanyTaxReturn/IndicatorsAndInformation/VeryLargeQIPs</p> <p>Description: [631] should not be present if [630] is present</p> <p>Transactional error (en): Box 631 must not be completed if Box 630 is completed.</p>	105
<p>Error code: 9123</p> <p>Location: /IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600C</p> <p>Description: If [105] equals 'yes' and [N003] equals 'new', then there must be a [N097] page present.</p> <p>Transactional error (en): Supplementary form CT600C must be present if Box 105 is completed and the return type is New</p> <p>Transactional error (cy): Mae'n rhaid i'r ffurflen atodol CT600C fod yn bresennol os yw Blwch 105 wedi ei gwblhau ac mae'r math o ffurflen dreth yn Newydd</p>	54

<p>Error code: 9124</p> <p>Location: /IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600D</p> <p>Description: If [110] equals 'yes' and [N003] equals 'new', then [N098] must be present.</p> <p>Transactional error (en): Supplementary form CT600D must be present if Box 110 is completed and the return type is New</p> <p>Transactional error (cy): Mae'n rhaid i'r ffurflen atodol CT600D fod yn bresennol os yw Blwch 110 wedi ei gwblhau ac mae'r math o ffurflen dreth yn Newydd</p>	54
<p>Error code: 9125</p> <p>Location: /IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600E</p> <p>Description: If [115] equals 'yes' and [N003] equals 'new', then [N099] must be present.</p> <p>Transactional error (en): Supplementary form CT600E must be present if Box 115 is completed and the return type is New</p> <p>Transactional error (cy): Mae'n rhaid i'r ffurflen atodol CT600E fod yn bresennol os yw Blwch 115 wedi ei gwblhau ac mae'r math o ffurflen dreth yn Newydd</p>	55
<p>Error code: 9126</p> <p>Location: /IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600F</p> <p>Description: If [120] equals 'yes' and [N003] equals 'new', then [N100] must be present.</p> <p>Transactional error (en): Supplementary form CT600F must be present if Box 120 is completed and the return type is New</p> <p>Transactional error (cy): Mae'n rhaid i'r ffurflen atodol CT600F fod yn bresennol os yw Blwch 120 wedi ei gwblhau ac mae'r math o ffurflen dreth yn Newydd</p>	55
<p>Error code: 9127</p> <p>Location: /IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600F</p> <p>Description: [200] should be present if [120] equals 'yes'</p> <p>Transactional error (en): If Box 120 is completed then Box 200 must be completed.</p> <p>Transactional error (cy): Os yw Blwch 120 wedi ei gwblhau yna mae'n rhaid i Flwch 200 gael ei gwblhau.</p>	55
<p>Error code: 9128</p> <p>Location: /IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600G</p> <p>Description: [125] should not be present if [8] is absent and ([6] is present or [7] is present)</p> <p>Transactional error (en): Box 125 must not be completed if Boxes 6 or 7 are completed and Box 8 is not completed</p>	55
<p>Error code: 9129</p> <p>Location: /IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600H</p> <p>Description: If [130] equals 'yes' and [N003] equals 'new', then [N102] must be present.</p> <p>Transactional error (en): Supplementary form CT600H must be present if Box 130 is completed and the return type is New</p> <p>Transactional error (cy): Mae'n rhaid i'r ffurflen atodol CT600H fod yn bresennol os yw Blwch 130 wedi ei gwblhau ac mae'r math o ffurflen dreth yn Newydd</p>	56
<p>Error code: 9130</p> <p>Location: /IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600H</p> <p>Description: If [130] equals 'yes' then [645] must equal 'yes'.</p> <p>Transactional error (en): If Box 130 is completed then Box 645 must be completed</p> <p>Transactional error (cy): Os yw Blwch 130 wedi ei gwblhau yna mae'n rhaid i Flwch 645 gael ei gwblhau</p>	56
<p>Error code: 9131</p> <p>Location: /IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600G</p> <p>Description: [125] should not be present if [5] is absent</p> <p>Transactional error (en): Box 125 must not be completed if Box 5 is not completed</p>	55
<p>Error code: 9132</p> <p>Location: /IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600I</p> <p>Description: If [135] equals 'yes' and [N003] equals 'new', then [N103] must be present.</p> <p>Transactional error (en): Supplementary form CT600I must be present if Box 135 is completed and the return type is New</p> <p>Transactional error (cy): Mae'n rhaid i'r ffurflen atodol CT600I fod yn bresennol os yw Blwch 135 wedi ei gwblhau ac mae'r math o ffurflen dreth yn Newydd</p>	56
<p>Error code: 9133</p> <p>Location: /IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600G</p> <p>Description: If [125] equals 'yes', [N101] must be present</p> <p>Transactional error (en): Supplementary form CT600G must be present if Box 125 is completed</p>	55
<p>Error code: 9134</p> <p>Location: /IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600J</p> <p>Description: If [140] equals 'yes' then [65] must equal 'yes'</p> <p>Transactional error (en): If Box 140 is completed then Box 65 must be completed</p> <p>Transactional error (cy): Os yw Blwch 140 wedi ei gwblhau yna mae'n rhaid i Flwch 65 gael ei gwblhau</p>	56

Error code: 9135 Location: /IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600G Description: [G90] must be present if [125] and [280] are present. Transactional error (en): Box G90 must be completed if Boxes 125 and 280 are completed	55
Error code: 9136 Location: /IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600J Description: If [140] equals 'yes' and [N003] equals 'new', then [N104] must be present. Transactional error (en): Supplementary form CT600J must be present if Box 140 is completed and the return type is New Transactional error (cy): Mae'n rhaid i'r ffurflen atodol CT600J fod yn bresennol os yw Blwch 140 wedi ei gwblhau ac mae'r math o ffurflen dreth yn Newydd	56
Error code: 9137 Location: /IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600K Description: If [141] = 'yes' and [N003] = 'new', then [N113] should be present. Transactional error (en): Supplementary form CT600K must be present if Box 141 is completed and the return type is New Transactional error (cy): Mae'n rhaid i'r ffurflen atodol CT600K fod yn bresennol os yw Blwch 141 wedi ei gwblhau ac mae'r math o ffurflen dreth yn Newydd	57
Error code: 9138 Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/NorthernIrelandProfitsIncluded Description: If [325] is present then [5] must be present Transactional error (en): Box 325 can only be completed if Box 5 is completed	75
Error code: 9139 Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/NorthernIrelandProfitsIncluded Description: [325] must not exceed [315] Transactional error (en): Box 325 must not be greater than Box 315	75
Error code: 9140 Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation Description: If [F45] is present then [450] must be present and greater than or equal to [F45] Transactional error (en): If Box F45 is completed then Box 450 must be greater than or equal to that entry Transactional error (cy): Os yw Blwch F45 wedi ei gwblhau yna mae'n rhaid i Flwch 450 fod yn fwy na neu'n hafal i'r cofnod hwnnw	59
Error code: 9141 Location: /IRenvelope/CompanyTaxReturn/TaxReconciliation/VaccineCredit Description: [535] must not be used. Transactional error (en): Box 535 must not be used	97
Error code: 9142 Location: /IRenvelope/CompanyTaxReturn/TaxReconciliation/NIcorporationTaxIncluded Description: If [586] is present then [5] must be present Transactional error (en): Box 586 can only be completed if Box 5 is completed	101
Error code: 9143 Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearOne/Details/TaxRate Description: If [4] equals '3' or '9' then [340] should equal an applicable value from [FULL RATE OF CT] or [CT RATE FOR NI TRADING PROFITS] Transactional error (en): If the type of company is 3 (Company in liquidation) or 9 (Real Estate Investment Trust C — residual company) then an applicable tax rate from one of [FULL RATE OF CT] or [CT RATE FOR NI TRADING PROFITS] must be used	78
Error code: 9144 Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation Description: [330] should be present if [315] exceeds 0 Transactional error (en): Box 330 must be completed if Box 315 is greater than 0 (zero) Transactional error (cy): Mae'n rhaid cwblhau Blwch 330 os yw Blwch 315 yn fwy na 0 (sero)	59
Error code: 9145 Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearOne/Details/TaxRate Description: If [4] equals '6', '7' or '8' then [340] should equal [FULL RATE OF CT] or [SMALL CO RATE OF CT] or [CT RATE FOR NI TRADING PROFITS] Transactional error (en): If the type of company is 6 (Members' club or voluntary association), 7 (Property management company) or 8 (Charity or owned by a charity) then an applicable tax rate from one of [FULL RATE OF CT], [SMALL CO RATE OF CT] or [CT RATE FOR NI TRADING PROFITS] must be used	78
Error code: 9146 Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation Description: [430] should be present if [345] or [395] is present. Transactional error (en): Box 430 must be completed if Box 345 or Box 395 is completed Transactional error (cy): Mae'n rhaid cwblhau Blwch 430 os yw Blwch 345 neu Flwch 395 wedi eu cwblhau	59

Error code: 9147 Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearOne/Details/TaxRate Description: If [4] equals '3', '4', '6', '7', '8', '9', or '0' and [CT RATE FOR NI TRADING PROFITS] is different to all other CT rates and [CT RATE FOR NI TRADING PROFITS] appears in [340] then [586] must be completed. Transactional error (en): If the type of company is 0 (UK trading or Professional Services or CASC), 3 (Company in liquidation), 4 (Asset holding company), 6 (Members' club or voluntary association), 7 (Property management company), 8 (Charity or owned by a charity) or 9 (Real Estate Investment Trust C - residual company) and the [CT RATE FOR NI TRADING PROFITS] of tax is different to all other CT rates and has been used then Box 586 must be completed	78
Error code: 9148 Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/Trading Description: [165] should be present if [155] exceeds 0 Transactional error (en): Box 165 must be completed if Box 155 is greater than 0 (zero) Transactional error (cy): Mae'n rhaid cwblhau Blwch 165 os yw Blwch 155 yn fwy na 0 (sero)	60
Error code: 9149 Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/Trading/LossesBroughtForward Description: [160] should not exceed [155] Transactional error (en): Box 160 must not be greater than Box 155 Transactional error (cy): Ni ddylai Blwch 160 fod yn fwy na Blwch 155	61
Error code: 9150 Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/Trading/LossesBroughtForward Description: [155] should be greater than 0 if [160] is present Transactional error (en): If Box 160 is completed then Box 155 must be greater than 0 (zero) Transactional error (cy): Os yw Blwch 160 wedi ei gwblhau yna mae'n rhaid i Flwch 155 fod yn fwy na 0 (sero).	61
Error code: 9151 Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/Trading/NetProfits Description: [165] should equal [155] minus [160] Transactional error (en): Box 165 must equal Box 155 minus Box 160 Transactional error (cy): Mae'n rhaid i Flwch 165 fod yn hafal i Flwch 155 llai Blwch 160	61
Error code: 9152 Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearTwo/Details/TaxRate Description: If [4] equals '3' or '9' then [340] should equal an applicable value from [FULL RATE OF CT] or [CT RATE FOR NI TRADING PROFITS] Transactional error (en): If the type of company is 3 (Company in liquidation) or 9 (Real Estate Investment Trust C — residual company) then an applicable tax rate from one of [FULL RATE OF CT] or [CT RATE FOR NI TRADING PROFITS] must be used for the second financial year	81
Error code: 9153 Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearTwo/Details/TaxRate Description: If [4] equals '6', '7' or '8' then [390] should equal [FULL RATE OF CT] or [SMALL CO RATE OF CT] or [CT RATE FOR NI TRADING PROFITS] Transactional error (en): If the type of company is 6 (Members' club or voluntary association), 7 (Property management company) or 8 (Charity or owned by a charity) then an applicable tax rate from one of [FULL RATE OF CT], [SMALL CO RATE OF CT] or [CT RATE FOR NI TRADING PROFITS] must be used for the second financial year	81
Error code: 9154 Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/TonnageTaxProfits Description: [120] should equal 'yes' or [N003] should equal 'amended' if [200] is present Transactional error (en): Box 200 can only be completed if Box 120 is completed or the return type is Amended Transactional error (cy): Gellir ond cwblhau Blwch 200 os yw Blwch 120 wedi ei gwblhau neu mae'r math o ffurflen dreth yn 'Diwygiedig'	64
Error code: 9155 Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/TonnageTaxProfits Description: [200] must equal [F70] if [F70] is present. Transactional error (en): If Box F70 is completed then Box 200 must equal Box F70 Transactional error (cy): Os yw Blwch F70 wedi ei gwblhau yna mae'n rhaid i Flwch 200 fod yn hafal i Flwch F70	64

<p>Error code: 9156</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearTwo/Details/TaxRate</p> <p>Description: If [4] equals '3', '4', '6', '7', '8', '9', or '0' and [CT RATE FOR NI TRADING PROFITS] is different to all other CT rates and [CT RATE FOR NI TRADING PROFITS] appears in [390] then [586] must be completed.</p> <p>Transactional error (en): If the type of company is 0 (UK trading or Professional Services or CASC), 3 (Company in liquidation), 4 (Asset holding company), 6 (Members' club or voluntary association), 7 (Property management company), 8 (Charity or owed by a charity) or 9 (Real Estate Investment Trust C - residual company) and the [CT RATE FOR NI TRADING PROFITS] of tax is different to all other CT rates and has been used for the second financial year, then Box 586 must be completed</p>	81
<p>Error code: 9157</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargeableGains/AllowableLosses</p> <p>Description: [215] should not exceed [210]</p> <p>Transactional error (en): Box 215 must not be greater than Box 210</p> <p>Transactional error (cy): Ni ddylai Blwch 215 fod yn fwy na Blwch 210</p>	65
<p>Error code: 9158</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargeableGains/AllowableLosses</p> <p>Description: [210] should be greater than 0 if [215] is present</p> <p>Transactional error (en): If Box 215 is completed then Box 210 must be greater than 0 (zero)</p> <p>Transactional error (cy): Os yw Blwch 215 wedi ei gwblhau yna mae'n rhaid i Flwch 210 fod yn fwy na 0 (sero)</p>	65
<p>Error code: 9159</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargeableGains/NetChargeableGains</p> <p>Description: [220] should equal [210] minus [215]</p> <p>Transactional error (en): Box 220 must equal Box 210 minus Box 215</p> <p>Transactional error (cy): Mae'n rhaid i Flwch 220 fod yn hafal i Flwch 210 llai Blwch 215</p>	65
<p>Error code: 9160</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/LossesBroughtForward</p> <p>Description: [225] should not exceed the sum of [170], [175], [180], [185], [190], [195], [200], [205] and [220]</p> <p>Transactional error (en): Box 225 must not be greater than the sum of Boxes 170, 175, 180, 185, 190, 195, 200, 205 and 220</p> <p>Transactional error (cy): Ni ddylai Blwch 225 fod yn fwy na swm Blychau 170, 175, 180, 185, 190, 195, 200, 205 a 220</p>	65
<p>Error code: 9161</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/NonTradeDeficitsOnLoans</p> <p>Description: [230] should not exceed the sum of [170], [175], [180], [185], [190], [195], [200], [205] and [220] minus [225]</p> <p>Transactional error (en): Box 230 must not be greater than (the sum of Boxes 170, 175, 180, 185, 190, 195, 200, 205 and 220) minus Box 225</p> <p>Transactional error (cy): Mae'n rhaid i Flwch 230 fod yn hafal i (swm Blychau 170, 175, 180, 185, 190, 195, 200, 205 a 220) llai Blwch 225</p>	66
<p>Error code: 9162</p> <p>Location: /IRenvelope/CompanyTaxReturn/NorthernIrelandInformation</p> <p>Description: If [N203] is present then [35] must be on or after '2050-04-01'</p> <p>Transactional error (en): Boxes 856, 857 and 858 can only be completed if the 'To' date in Box 35 is on or after 01 April 2050</p>	126
<p>Error code: 9163</p> <p>Location: /IRenvelope/CompanyTaxReturn/NorthernIrelandInformation/NIagainstUK</p> <p>Description: If [856] is present, [310] should be present</p> <p>Transactional error (en): Box 856 can only be completed if Box 310 is completed</p>	126
<p>Error code: 9164</p> <p>Location: /IRenvelope/CompanyTaxReturn/NorthernIrelandInformation/NIagainstNI</p> <p>Description: If [857] is present, [310] should be present</p> <p>Transactional error (en): Box 857 can only be completed if Box 310 is completed</p>	126
<p>Error code: 9165</p> <p>Location: /IRenvelope/CompanyTaxReturn/NorthernIrelandInformation/UKagainstNI</p> <p>Description: If [858] is present, [310] should be present</p> <p>Transactional error (en): Box 858 can only be completed if Box 310 is completed</p>	126
<p>Error code: 9166</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/UnquotedShares</p> <p>Description: [240] should not exceed [235]</p> <p>Transactional error (en): Box 240 must not be greater than Box 235</p> <p>Transactional error (cy): Ni ddylai Blwch 240 fod yn fwy na Blwch 235</p>	67

<p>Error code: 9167</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/ManagementExpenses</p> <p>Description: [245] should not exceed [235] minus [240]</p> <p>Transactional error (en): Box 245 must not be greater than Box 235 minus Box 240</p> <p>Transactional error (cy): Ni ddylai Blwch 245 fod yn fwy na Blwch 235 llai Blwch 240</p>	68
<p>Error code: 9168</p> <p>Location: [CTC]/SurrenderedGroupRelief/NitradingLosses</p> <p>Description: If [C46] is present then [5] must be present</p> <p>Transactional error (en): Box C46 can only be completed if Box 5 is completed</p>	205
<p>Error code: 9169</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/UKpropertyBusinessLosses</p> <p>Description: [250] should not exceed [235] minus ([240] plus [245])</p> <p>Transactional error (en): Box 250 must not be greater than Box 235 minus (the sum of Boxes 240 and 245)</p> <p>Transactional error (cy): Ni ddylai Blwch 250 fod yn fwy na Blwch 235 llai (swm Blychau 240 a 245)</p>	68
<p>Error code: 9170</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/CapitalAllowances</p> <p>Description: [255] should not exceed [235] minus the sum of [240], [245] and [250]</p> <p>Transactional error (en): Box 255 must not be greater than Box 235 minus (the sum of Boxes 240, 245 and 250)</p> <p>Transactional error (cy): Ni ddylai Blwch 255 fod yn fwy na Blwch 235 llai (swm Blychau 240, 245 a 250)</p>	68
<p>Error code: 9171</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/NonTradeDeficits</p> <p>Description: [260] should not exceed [235] minus the sum of [240], [245], [250] and [255]</p> <p>Transactional error (en): Box 260 must not be greater than Box 235 minus (the sum of Boxes 240, 245, 250 and 255)</p> <p>Transactional error (cy): Ni ddylai Blwch 260 fod yn fwy na Blwch 235 llai (swm Blychau 240, 245, 250 a 255)</p>	69
<p>Error code: 9173</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/NonTradingLossIntangibles</p> <p>Description: [265] should not exceed [235] minus the sum of [240], [245], [250], [255], [260] and [263]</p> <p>Transactional error (en): Box 265 must not be greater than Box 235 minus (the sum of Boxes 240, 245, 250, 255, 260 and 263)</p> <p>Transactional error (cy): Ni ddylai Blwch 265 fod yn fwy na Blwch 235 llai (swm Blychau 240, 245, 250, 255, 260 a 263)</p>	69
<p>Error code: 9174</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/TradingLossesCarriedBack</p> <p>Description: [275] should exceed 0 if [280] is present</p> <p>Transactional error (en): If Box 280 is completed then Box 275 must be greater than 0 (zero)</p> <p>Transactional error (cy): Os yw Blwch 280 wedi ei gwblhau yna mae'n rhaid i Flwch 275 fod yn fwy na 0 (sero)</p>	70
<p>Error code: 9175</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/TradingLosses</p> <p>Description: If [280] is not 'yes' then [275] must be less than or equal to the 'Arising' element of [780/785]</p> <p>Transactional error (en): If Box 280 is not completed then Box 275 must be less than or equal to Box 780</p> <p>Transactional error (cy): Os na yw Blwch 280 wedi ei gwblhau yna mae'n rhaid i Flwch 275 fod yn llai na neu'n hafal i Flwch 780</p>	70
<p>Error code: 9176</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/TradingLosses</p> <p>Description: [275] should not exceed [235] minus the sum of [240], [245], [250], [255], [260], [263] and [265]</p> <p>Transactional error (en): Box 275 must not be greater than Box 235 minus (the sum of Boxes 240, 245, 250, 255, 260, 263 and 265)</p> <p>Transactional error (cy): Ni ddylai Blwch 275 fod yn fwy na Blwch 235 llai (swm Blychau 240, 245, 250, 255, 260, 263 a 265)</p>	70
<p>Error code: 9177</p> <p>Location: [CTC]/SurrenderedGroupRelief/NitradingLosses</p> <p>Description: [C46] must not exceed [C45]</p> <p>Transactional error (en): Box C46 must not be greater than Box C45</p>	205

Error code: 9178 Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/NonTradeCapitalAllowances Description: [290] should not exceed [235] minus the sum of [240], [245], [250], [255], [260], [263], [265], [275] and [285] Transactional error (en): Box 290 must not be greater than Box 235 minus (the sum of Boxes 240, 245, 250, 255, 260, 263, 265, 275 and 285) Transactional error (cy): Ni ddylai Blwch 290 fod yn fwy na Blwch 235 llai (swm Blychau 240, 245, 250, 255, 260, 263, 265, 275 a 285)	71
Error code: 9179 Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/Total Description: [295] should not exceed [235] Transactional error (en): Box 295 must not be greater than Box 235 Transactional error (cy): Ni ddylai Blwch 295 fod yn fwy na Blwch 235	71
Error code: 9180 Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/Total Description: [295] should equal the sum of [240], [245], [250], [255], [260], [263], [265], [275], [285] and [290] Transactional error (en): Box 295 must equal the sum of Boxes 240, 245, 250, 255, 260, 263, 265, 275, 285 and 290 Transactional error (cy): Mae'n rhaid i Flwch 295 fod yn hafal i swm Blychau 240, 245, 250, 255, 260, 263, 265, 275, 285 a 290	71
Error code: 9181 Location: [CTC]/SurrenderedGroupReliefForCarriedForwardLosses/NitradingLosses Description: If [C161] is present then [5] must be present Transactional error (en): Box C161 can only be completed if Box 5 is completed	219
Error code: 9182 Location: [CTC]/SurrenderedGroupReliefForCarriedForwardLosses/NitradingLosses Description: [C161] must not exceed [C160] Transactional error (en): Box C161 must not be greater than Box C160	219
Error code: 9183 Location: /IRenvelope/CompanyTaxReturn/NorthernIreland Description: If [N101] is present, [125] must equal 'yes' Transactional error (en): Supplementary form CT600G is present so Box 125 must be completed	138
Error code: 9184 Location: [CTG]/Trading Description: [G20C] should be present if [G5C] is positive. Transactional error (en): Box G20 must be completed if Box G5 is completed	257
Error code: 9185 Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargesAndReliefs/GroupRelief Description: [105] should equal 'yes' or [N003] should equal 'amended' if [310] is present Transactional error (en): Box 310 can only be completed if Box 105 is completed or the return type is Amended Transactional error (cy): Gellir ond cwblhau Blwch 310 os yw Blwch 105 wedi ei gwblhau neu mae'r math o ffurflen dreth yn 'Diwygiedig'	72
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Error code: 9200 Location: /Irenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearOne/Details/TaxRate Description: If [4] equals '0' then [340] should equal an applicable value from [FULL RATE OF CT], [SMALL CO RATE OF CT], [EQUIV. LOW CT RATE], [FULL RF RATE OF CT], [RF SMALL CO RATE OF CT] or [CT RATE FOR NI TRADING PROFITS] Transactional error (en): If the type of company is 0 then an applicable tax rate from one of [FULL RATE OF CT], [SMALL CO RATE OF CT], [EQUIV. LOW CT RATE], [FULL RF RATE OF CT], [RF SMALL CO RATE OF CT] or [CT RATE FOR NI TRADING PROFITS] must be used	78

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<p>Error code: 9202</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearOne/Details/TaxRate</p> <p>Description: If [4] equals '1' then [340] should equal [EQUIV. LOW CT RATE]</p> <p>Transactional error (en): If the company type is 1 (Unit trust or open-ended investment company) then the [EQUIV. LOW CT RATE] of tax must be used</p> <p>Transactional error (cy): Os yw'r math o gwmni yn 1 (Ymddiriedolaeth unedol neu gwmniau bpuddsoddi enagored), yna mae'n rhaid defnyddio [CYFRADD CYFWERTH ISEL O CT]</p>	78
<p>Error code: 9203</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearOne/Details/TaxRate</p> <p>Description: If [4] equals '2' then [340] should equal [FULL RATE OF CT]</p> <p>Transactional error (en): If the type of company is 2 (Close investment-holding company) then the [FULL RATE OF CT] of tax must be used</p>	78
<p>Error code: 9204</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearOne/Details/Tax</p> <p>Description: For each iteration of [N053], [345] should equal [335] multiplied by ([340] divided by 100) rounded to two decimal places (round up if third decimal is greater than or equal to 5, otherwise round down)</p> <p>Transactional error (en): The amount of Tax must equal the Amount of profit multiplied by the Rate of tax e.g. Box 345 must equal Box 335 multiplied by Box 340</p> <p>Transactional error (cy): Mae'n rhaid i swm y Dreth fod yn hafal i Swm yr elw wedi ei luosi â'r Gyfradd dreth h.y. mae'n rhaid i Flwch 345 fod yn hafal i Flwch 335 wedi ei luosi â Blwch 340</p>	79
<p>Error code: 9205</p> <p>Location: [CTG]/Trading/LossesBroughtForward/Total</p> <p>Description: [G10C] should equal [G10A] plus [G10B].</p> <p>Transactional error (en): Box G10C must equal the sum of Boxes G10A and G10B</p>	259
<p>Error code: 9206</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearTwo</p> <p>Description: [N052b] should not be present if [30] and [35] both fall within the same financial year</p> <p>Transactional error (en): Financial year two information must not be completed if the accounting period falls within the same financial year.</p> <p>Transactional error (cy): Ni ddylid cwblhau gwybodaeth blwyddyn ariannol dau os yw'r cyfnod cyfrifo yn syrthio o fewn yr un flwyddyn ariannol.</p>	80
<p>Error code: 9207</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearTwo/Year</p> <p>Description: [380] should equal [330] plus 1</p> <p>Transactional error (en): Box 380 must equal Box 330 plus one.</p> <p>Transactional error (cy): Mae'n rhaid i Flwch 380 fod yn hafal i Blwch 330 plws un.</p>	80
<p>Error code: 9208</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearTwo/Details/TaxRate</p> <p>Description: If [4] equals '5' then [390] should equal an applicable value from [FULL RATE OF CT], [SMALL CO RATE OF CT], [EQUIV. LOW CT RATE], [FULL RF RATE OF CT] or [RF SMALL CO RATE OF CT]</p> <p>Transactional error (en): If the type of company is 5 (Insurance) then an applicable tax rate from one of [FULL RATE OF CT], [SMALL CO RATE OF CT], [EQUIV. LOW CT RATE], [FULL RF RATE OF CT] or [RF SMALL CO RATE OF CT] must be used for the second financial year</p>	81
<p>Error code: 9209</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearTwo/Details/TaxRate</p> <p>Description: If [4] equals '0' then [390] should equal an applicable value from [FULL RATE OF CT], [SMALL CO RATE OF CT], [EQUIV. LOW CT RATE], [FULL RF RATE OF CT], [RF SMALL CO RATE OF CT] or [CT RATE FOR NI TRADING PROFITS]</p> <p>Transactional error (en): If the type of company is 0 then an applicable tax rate from one of [FULL RATE OF CT], [SMALL CO RATE OF CT], [EQUIV. LOW CT RATE], [FULL RF RATE OF CT], [RF SMALL CO RATE OF CT] or [CT RATE FOR NI TRADING PROFITS] must be used for the second financial year</p>	81

<p>Error code: 9210</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearTwo/Details/TaxRate</p> <p>Description: If [4] equals '4' then [390] should equal [FULL RATE OF CT], [SMALL CO RATE OF CT] or [CT RATE FOR NI TRADING PROFITS]</p> <p>Transactional error (en): If the type of company is 4 (Qualifying asset holding company) then an applicable tax rate from one of [FULL RATE OF CT] or [SMALL CO RATE OF CT] or [CT RATE FOR NI TRADING PROFITS] must be used for the second financial year</p>	81
<p>Error code: 9211</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearTwo/Details/TaxRate</p> <p>Description: If [4] equals '1' then [390] should equal [EQUIV. LOW CT RATE]</p> <p>Transactional error (en): If the company type is 1 (Unit trust or open-ended investment company) then the [EQUIV. LOW CT RATE] of tax must be used for the second financial year</p> <p>Transactional error (cy): Os yw'r math o gwmni yn 1 (Ymddiriedolaeth unedol neu gwmniau buddsoddi penagored) mae'n rhaid defnyddio'r [CYFRADD CYFWERTH ISEL O CT] o dreth am yr ail flwyddyn ariannol</p>	81
<p>Error code: 9212</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearTwo/Details/TaxRate</p> <p>Description: If [4] equals '2' then [390] should equal [FULL RATE OF CT]</p> <p>Transactional error (en): If the type of company is 2 (Close investment-holding company) then the [FULL RATE OF CT] of tax must be used for the second financial year</p>	81
<p>Error code: 9213</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearTwo/Details/Tax</p> <p>Description: For each iteration of [N053b] [395] should equal [385] multiplied by ([390] divided by 100) rounded to two decimal places (round up if third decimal is greater than or equal to 5, otherwise round down)</p> <p>Transactional error (en): For the second financial year the amount of Tax must equal the Amount of profit multiplied by the Rate of tax e.g. Box 395 must equal Box 385 multiplied by Box 390</p> <p>Transactional error (cy): Ar gyfer yr ail flwyddyn ariannol mae'n rhaid i swm y Dreth fod yn hafal i Swm yr elw wedi ei luosi a'r Gyfradd dreth h.y. mae'n rhaid i Flwch 395 fod yn hafal i Flwch 385 wedi ei luosi â Blwch 390</p>	82
<p>Error code: 9214</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTax</p> <p>Description: [430] should equal the sum all iterations of [345] plus all iterations of [395]</p> <p>Transactional error (en): Box 430 must equal the sum of Boxes 345, 360, 375, 395, 410 and 425</p> <p>Transactional error (cy): Mae'n rhaid i Flwch 430 fod yn hafal i swm Blychau 345, 360, 375, 395, 410 a 425</p>	82
<p>Error code: 9215</p> <p>Location: [CTG]/Trading/LossesBroughtForward/Total</p> <p>Description: [G10C] should equal [160]</p> <p>Transactional error (en): Box G10C must equal Box 160</p>	259
<p>Error code: 9216</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/MarginalReliefForRingFenceTrades</p> <p>Description: [435] should be less than [430]</p> <p>Transactional error (en): Box 435 must be less than Box 430</p> <p>Transactional error (cy): Mae'n rhaid i Flwch 435 fod yn llai na Blwch 430</p>	82
<p>Error code: 9217</p> <p>Location: [CTG]/Trading/LossesBroughtForward/Total</p> <p>Description: [G10C] should not exceed [G5C].</p> <p>Transactional error (en): Box G10C must not exceed Box G5C</p>	259
<p>Error code: 9218</p> <p>Location: /IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600N</p> <p>Description: If [144] is yes, [N120] must be present</p> <p>Transactional error (en): Supplementary form CT600N must be present if Box 144 is completed</p>	58
<p>Error code: 9219</p> <p>Location: [CTG]/Trading/LossesBroughtForwardUsed/Total</p> <p>Description: [G15C] is valid only if this equals [G15B]</p> <p>Transactional error (en): Box G15C must equal Box G15B</p>	260
<p>Error code: 9220</p> <p>Location: [CTK]/TaxCalculation/TaxCalculation</p> <p>Description: [K15.2] should be submitted if [35] falls in the financial year following the financial year of [30].</p> <p>Transactional error (en): Box K15.2 must be submitted if the return period to date in Box 35 falls in the financial year following the financial year of the return period from date in Box 30.</p>	330

Error code: 9221 Location: [CTK]/TaxCalculation/TaxCalculation/FinancialYearOne/Year Description: [K15.1A] should equal the equivalent financial year of the date in [30]. Transactional error (en): Box K15.1A must equal the equivalent financial year of the return period From date in Box 30 Transactional error (cy): Mae'n rhaid i Flwch K15.1A fod yn hafal i'r flwyddyn ariannol gyfwerth o ddyddiad O cyfnod y ffurflen dreth ym Mlwch 30	330
Error code: 9222 Location: [CTK]/TaxCalculation/TaxCalculation/FinancialYearOne/AmountOfInterest Description: If [K15.2] is absent, [K15.1B] should equal [K10]. Transactional error (en): If Box K15.2 is not completed then Box K15.1B must equal Box K10	330
Error code: 9223 Location: [CTK]/TaxCalculation/TaxCalculation/FinancialYearOne/AmountOfInterest Description: If [K15.2] is present, [K15.1B] should be less than or equal to [K10]. Transactional error (en): If Box K15.2 is completed then Box K15.1B must be less than or equal to Box K10.	330
Error code: 9224 Location: [CTK]/TaxCalculation/TaxCalculation/FinancialYearOne/TaxRate Description: [K15.1C] should equal [RESTITUTION INTEREST TAX RATE]. Transactional error (en): Box K15.1C must equal the Restitution interest tax rate	331
Error code: 9225 Location: [CTK]/TaxCalculation/TaxCalculation/FinancialYearOne/Tax Description: [K15.1D] should equal [K15.1B] multiplied by ([K15.1C] divided by 100) rounded to two decimal places (round up if third decimal is greater than or equal to 5, otherwise round down). Transactional error (en): Box K15.1D must equal Box K15.1B multiplied by (Box K15.1C divided by 100) rounded to two decimal places (round up if third decimal is greater than or equal to 5, otherwise round down).	331
Error code: 9226 Location: [CTK]/TaxCalculation/TaxCalculation/FinancialYearTwo Description: [K15.2] should not be submitted if [30] and [35] both fall within the same financial year. Transactional error (en): Box K15.2 must not be completed if the return period date 'From' and 'To' both fall within the same financial year.	332
Error code: 9227 Location: [CTK]/TaxCalculation/TaxCalculation/FinancialYearTwo/Year Description: [K15.2A] should equal [K15.1A] plus 1. Transactional error (en): Box K15.2A must equal Box K15.1A plus one Transactional error (cy): Mae'n rhaid i Flwch K15.2A fod yn hafal i Blwch K15.1A plws un.	332
Error code: 9228 Location: [CTK]/TaxCalculation/TaxCalculation/FinancialYearTwo/AmountOfInterest Description: [K15.2B] should equal [K10] minus [K15.1B]. Transactional error (en): Box K15.2B must equal Box K10 minus Box K15.1B. Transactional error (cy): Mae'n rhaid i Flwch K15.2B fod yn hafal i Flwch K10 llai Blwch K15.1B	332
Error code: 9229 Location: [CTK]/TaxCalculation/TaxCalculation/FinancialYearTwo/TaxRate Description: [K15.2C] should equal [RESTITUTION INTEREST TAX RATE]. Transactional error (en): Box K15.2C must equal the Restitution interest tax rate	333
Error code: 9230 Location: [CTK]/TaxCalculation/TaxCalculation/FinancialYearTwo/Tax Description: [K15.2D] should equal [K15.2B] multiplied by ([K15.2C] divided by 100) rounded to two decimal places (round up if third decimal is greater than or equal to 5, otherwise round down). Transactional error (en): Box K15.2D must equal Box K15.2B multiplied by Box K15.2C divided by 100) rounded to two decimal places (round up if third decimal is greater than or equal to 5, otherwise round down).	333
Error code: 9231 Location: [CTK]/TaxCalculation/TotalRestitutionTax Description: [K20] should equal [K15.1D] plus [K15.2D]. Transactional error (en): Box K20 must equal Box K15.1D plus Box K15.2D Transactional error (cy): Mae'n rhaid i Flwch K20 fod yn hafal i Blwch K15.1D plws K15.2D.	333
Error code: 9232 Location: [CTK]/TaxCalculation/TaxAlreadyWithheld Description: [K25] should not exceed [K20]. Transactional error (en): Box K25 must not be greater than Box K20. Transactional error (cy): Ni ddylai Blwch K25 fod yn fwy na Blwch K20	333
Error code: 9233 Location: [CTK]/TaxCalculation/SAafterRestitutionTax Description: [K30] should equal [K5] plus [K20] minus [K25]. Transactional error (en): Box K30 must equal Box K5 plus Box K20 minus Box K25 Transactional error (cy): Mae'n rhaid i Flwch K30 fod yn hafal i Blwch K5 plws K20 llai Blwch K25	334

<p>Error code: 9234</p> <p>Location: /Irenvelope/CompanyTaxReturn/CompanyTaxCalculation/NetCorporationTaxChargeable</p> <p>Description: [440] should equal [430] minus [435]</p> <p>Transactional error (en): Box 440 must equal Box 430 minus Box 435</p> <p>Transactional error (cy): Mae'n rhaid i Flwch 440 fod yn hafal i Flwch 430 llai Blwch 435</p>	83
<p>Error code: 9235</p> <p>Location: [CTK]/TaxCalculation/RestitutionTaxNowPayable</p> <p>Description: [K35] should equal [K20] minus [K25].</p> <p>Transactional error (en): Box K35 must equal Box K20 minus Box K25</p> <p>Transactional error (cy): Mae'n rhaid i Flwch K35 fod yn hafal i Flwch K20 llai Blwch K25</p>	334
<p>Error code: 9236</p> <p>Location: /Irenvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReliefsAndDeductions</p> <p>Description: [470] should be present if [445] is present</p> <p>Transactional error (en): Box 470 must be completed if Box 445 is completed.</p> <p>Transactional error (cy): Mae'n rhaid cwblhau Blwch 470 os yw Blwch 445 wedi ei gwblhau.</p>	83
<p>Error code: 9237</p> <p>Location: /Irenvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReliefsAndDeductions</p> <p>Description: [470] should be present if [450] is present</p> <p>Transactional error (en): Box 470 must be completed if Box 450 is completed.</p> <p>Transactional error (cy): Mae'n rhaid cwblhau Blwch 470 os yw Blwch 450 wedi ei gwblhau.</p>	83
<p>Error code: 9238</p> <p>Location: /Irenvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReliefsAndDeductions</p> <p>Description: [470] should be present if [465] is present</p> <p>Transactional error (en): Box 470 must be completed if Box 465 is completed.</p> <p>Transactional error (cy): Mae'n rhaid cwblhau Blwch 470 os yw Blwch 465 wedi ei gwblhau.</p>	83
<p>Error code: 9239</p> <p>Location: [CTK]/TaxCalculation/RestitutionTaxNowPayable</p> <p>Description: If [K35] is submitted then [527] must be present and equal to [K35].</p> <p>Transactional error (en): If Box K35 is completed then Box 527 must be completed and equal to Box K35</p> <p>Transactional error (cy): Os yw Blwch K35 wedi ei gwblhau mae'n rhaid i Flwch 527 fod wedi ei gwblhau ac yn hafal i Flwch K35</p>	334
<p>Error code: 9240</p> <p>Location: /Irenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/AssociatedCompanies</p> <p>Description: If [N049] is present the following should be true: [326] is present or [N054] is present</p> <p>Transactional error (en): If the associated companies section is present then either Box 326 or Boxes 327 and 328 must be completed.</p>	75
<p>Error code: 9241</p> <p>Location: /Irenvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReliefsAndDeductions/CommunityInvestmentRelief</p> <p>Description: [445] should not exceed [440]</p> <p>Transactional error (en): Box 445 must not be greater than Box 440</p> <p>Transactional error (cy): Ni ddylai Blwch 445 fod yn fwy na Blwch 440</p>	84
<p>Error code: 9242</p> <p>Location: /Irenvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReliefsAndDeductions/DoubleTaxation/DoubleTaxationRelief</p> <p>Description: [450] should not exceed [440] minus [445]</p> <p>Transactional error (en): Box 450 must not be greater than Box 440 minus Box 445</p> <p>Transactional error (cy): Ni ddylai Blwch 450 fod yn fwy na Blwch 440 llai Blwch 445</p>	84
<p>Error code: 9243</p> <p>Location: [CTG]/Trading/NetProfits/Total</p> <p>Description: If [G20C] is present, [165] should be present</p> <p>Transactional error (en): Box G20C can only be completed if Box 165 is completed</p>	261
<p>Error code: 9244</p> <p>Location: /Irenvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReliefsAndDeductions/DoubleTaxation/UnderlyingRate</p> <p>Description: [450] should exceed 0 if [455] is present</p> <p>Transactional error (en): If Box 455 is completed then Box 450 must be greater than 0 (zero)</p> <p>Transactional error (cy): Os yw Blwch 455 wedi ei gwblhau yna mae'n rhaid i Flwch 450 fod yn fwy na 0 (sero)</p>	84
<p>Error code: 9245</p> <p>Location: /Irenvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReliefsAndDeductions/DoubleTaxation/AmountCarriedBack</p> <p>Description: [450] should exceed 0 if [460] is present</p> <p>Transactional error (en): If Box 460 is completed then Box 450 must be greater than 0 (zero)</p> <p>Transactional error (cy): Os yw Blwch 460 wedi ei gwblhau yna mae'n rhaid i Flwch 450 fod yn fwy na 0 (sero)</p>	85

<p>Error code: 9246</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReliefsAndDeductions/Advance dCorporationTax</p> <p>Description: [465] should not exceed [440] minus ([445] plus [450])</p> <p>Transactional error (en): Box 465 must not be greater than Box 440 minus (the sum of Boxes 445 and 450)</p> <p>Transactional error (cy): Ni ddylai Blwch 465 fod yn fwy na Blwch 440 llai (swm Blychau 445 a 450)</p>	85
<p>Error code: 9247</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReliefsAndDeductions/TotalReli efsAndDeductions</p> <p>Description: [470] should equal the sum of [445], [450] and [465]</p> <p>Transactional error (en): Box 470 must equal the sum of Boxes 445, 450 and 465</p> <p>Transactional error (cy): Mae'n rhaid i Flwch 470 fod yn hafal i swm Blychau 445, 450 ac 465</p>	85
<p>Error code: 9248</p> <p>Location: /IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/NetCorporationT axLiability</p> <p>Description: [475] should equal [440] minus [470]</p> <p>Transactional error (en): Box 475 must equal Box 440 minus Box 470</p> <p>Transactional error (cy): Mae'n rhaid i Flwch 475 fod yn hafal i Flwch 440 llai Blwch 470</p>	89
<p>Error code: 9249</p> <p>Location: /IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/CT600AreliefDue</p> <p>Description: [480] should be present if [485] is present</p> <p>Transactional error (en): Box 480 must be completed if Box 485 is completed</p> <p>Transactional error (cy): Mae'n rhaid cwblhau Blwch 480 os yw Blwch 485 wedi ei gwblhau</p>	90
<p>Error code: 9250</p> <p>Location: /IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/CT600AreliefDue</p> <p>Description: If [95] equals 'yes' and [A70] is absent then [485] should not equal 'yes'</p> <p>Transactional error (en): Box 485 can only be completed if Box A70 is completed</p> <p>Transactional error (cy): Gellir ond cwblhau Blwch 485 os yw Blwch A70 wedi ei gwblhau</p>	90
<p>Error code: 9251</p> <p>Location: /IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/CT600AreliefDue</p> <p>Description: If [N003] equals 'new' and [95] does not equal 'yes' then [485] must not equal 'yes'</p> <p>Transactional error (en): If return type is New then Box 485 can only be completed if Box 95 is completed</p> <p>Transactional error (cy): Os ydy math y ffurflen dreth yn Newydd yna gall Blwch 485 ond cael ei gwblhau os yw Blwch 95 wedi ei gwblhau</p>	90
<p>Error code: 9252</p> <p>Location: /IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/LoansToParticipa tors</p> <p>Description: [480] should not be present if [N003] equals 'new' and [95] does not equal 'yes'</p> <p>Transactional error (en): If return type is New then Box 480 can only be completed if Box 95 is completed</p> <p>Transactional error (cy): Os ydy math y ffurflen dreth yn Newydd yna gall Blwch 480 ond cael ei gwblhau os yw Blwch 95 wedi ei gwblhau</p>	90
<p>Error code: 9253</p> <p>Location: [CTG]/Trading/NetProfits/Total</p> <p>Description: If [G20C] is present then [G20A] or [G20B] should be present</p> <p>Transactional error (en): Box G20C can only be completed if Box G20A or Box G20B are completed</p>	261
<p>Error code: 9254</p> <p>Location: /IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/SupplementaryC harge</p> <p>Description: [505] should not be present if [N003] equals 'new' and [135] does not equal 'yes'</p> <p>Transactional error (en): If return type is New then Box 505 can only be completed if Box 135 is completed</p> <p>Transactional error (cy): Os ydy math y ffurflen dreth yn Newydd yna gall Blwch 505 ond cael ei gwblhau os yw Blwch 135 wedi ei gwblhau</p>	92
<p>Error code: 9255</p> <p>Location: [CTG]/Trading/NetProfits/Total</p> <p>Description: [G20C] should equal [G5C] minus [G10C]</p> <p>Transactional error (en): Box G20C must equal Box G5C minus Box G10C</p>	261
<p>Error code: 9256</p> <p>Location: [CTG]/Trading/NetProfits/Total</p> <p>Description: [G20C] should equal [165]</p> <p>Transactional error (en): Box G20C must equal Box 165</p>	261

Error code: 9257 Location: /IRenvelope/CompanyTaxReturn/TaxReconciliation/CapitalAllowancesFirstYearCredit Description: [565] can only be present if [30] on or before '2020-03-31' Transactional error (en): Box 565 can only be completed if the date in box 30 is on or before 31 March 2020	99
Error code: 9258 Location: /IRenvelope/CompanyTaxReturn/TaxReconciliation/CapitalAllowancesFirstYearCreditPayable Description: [580] can only be present if [30] on or before '2020-03-31' Transactional error (en): Box 580 can only be completed if the date in box 30 is on or before 31 March 2020	100
Error code: 9259 Location: [CTG]/TotalProfits/NonTradeProfitsAndGains/Total Description: [G25C] should equal [G25B] Transactional error (en): Box G25C must equal Box G25B	262
Error code: 9260 Location: /IRenvelope/CompanyTaxReturn/AllowancesAndCharges/StructuresAndBuildingsCapitalAllowances Description: [711] can only be present if [35] on or after '2018-10-29' Transactional error (en): Box 711 can only be completed if the return period end date in Box 35 is on or after 29 October 2018	113
Error code: 9261 Location: /IRenvelope/CompanyTaxReturn/TaxReconciliation/SurplusResearchAndDevelopmentCreditsOrCreativeCreditPayable Description: [570] must equal [545] minus [525], where the result is equal to or greater than zero. Enter 0.00 if [545] minus [525] is negative Transactional error (en): Box 570 must equal Box 545 minus Box 525. If the result is negative please enter 0 (zero). Transactional error (cy): Mae'n rhaid i Flwch 570 fod yn hafal i Flwch 545 llai Blwch 525 Os yw'r canlyniad yn negatif cofnodwch 0 (sero).	99
Error code: 9262 Location: [CTG]/TotalProfits/TotalProfitsAndGains/Total Description: If [G30C] is present, [G30A] or [G30B] should be present Transactional error (en): Box G30C can only be completed if Box G30A or Box G30B are completed	263
Error code: 9263 Location: /IRenvelope/CompanyTaxReturn/TaxReconciliation/LandOrLifeCreditPayable Description: [575] must equal ([545] plus [560]) minus ([525] plus [570]), where the result is equal to or greater than zero. Enter 0.00 if ([545] plus [560]) minus ([525] plus [570]) is negative Transactional error (en): Box 575 must equal (the sum of Boxes 545 and 560) minus (the sum of Boxes 525 and 570). If the result is negative please enter 0 (zero). Transactional error (cy): Mae'n rhaid i Flwch 575 fod yn hafal i (swm Blychau 545 a 560) llai (swm Blychau 525 a 570). Os yw'r canlyniad yn negatif cofnodwch 0 (sero).	99
Error code: 9264 Location: /IRenvelope/CompanyTaxReturn/TaxReconciliation/LandOrLifeCreditPayable Description: [575] should not exceed [560] Transactional error (en): Box 575 must not be greater than Box 560 Transactional error (cy): Ni ddylai Blwch 575 fod yn fwy na Blwch 560	99
Error code: 9265 Location: [CTG]/TotalProfits/TotalProfitsAndGains/Total Description: [G30C] should equal [G30A] plus [G30B]. Transactional error (en): Box G30C must equal the sum of Boxes G30A and G30B	263
Error code: 9266 Location: [CTG]/TotalProfits/TotalProfitsAndGains/Total Description: [G45C] should be present if [G30C] exceeds 0 Transactional error (en): Box G45C must be completed if Box G30C is greater than zero	263
Error code: 9267 Location: /IRenvelope/CompanyTaxReturn/TaxReconciliation/CapitalAllowancesFirstYearCreditPayable Description: [580] should not exceed [565] Transactional error (en): Box 580 must not be greater than Box 565 Transactional error (cy): Ni ddylai Blwch 580 fod yn fwy na Blwch 565	100
Error code: 9268 Location: /IRenvelope/CompanyTaxReturn/TaxReconciliation/CapitalAllowancesFirstYearCreditPayable Description: [580] should equal the sum of [545], [560] and [565] minus the sum of [525], [570] and [575], where the result is equal to or greater than zero. Enter 0.00 if the sum of [545], [560] and [565] minus the sum of [525], [570] and [575] is negative. Transactional error (en): Box 580 must equal (the sum of Boxes 545, 560 and 565) minus (the sum of Boxes 525, 570 and 575). If the result is negative please enter 0 (zero). Transactional error (cy): Mae'n rhaid i Flwch 580 fod yn hafal i (swm Blychau 545, 560 a 565) llai (swm Blychau 525, 570 a 575). Os yw'r canlyniad yn negatif cofnodwch 0 (sero).	100

<p>Error code: 9269</p> <p>Location: /IRenvelope/CompanyTaxReturn/TaxReconciliation/RingFenceCorpTaxIncluded</p> <p>Description: [585] should not be present if [N003] equals 'new' and [135] does not equal 'yes'</p> <p>Transactional error (en): If return type is New then Box 585 can only be completed if Box 135 is completed</p> <p>Transactional error (cy): Os ydy math y ffurflen dreth yn Newydd yna gall Blwch 585 ond cael ei gwblhau os yw Blwch 135 wedi ei gwblhau</p>	100
<p>Error code: 9270</p> <p>Location: /IRenvelope/CompanyTaxReturn/TaxReconciliation/RingFenceCorpTaxIncluded</p> <p>Description: [585] should not exceed [525]</p> <p>Transactional error (en): Box 585 must not be greater than Box 525</p> <p>Transactional error (cy): Ni ddylai Blwch 585 fod yn fwy na Blwch 525</p>	100
<p>Error code: 9271</p> <p>Location: /IRenvelope/CompanyTaxReturn/TaxReconciliation/RingFenceCorpTaxIncluded</p> <p>Description: If [585] is present and [N003] is 'new' then [I80] must be present and equal to [585].</p> <p>Transactional error (en): If Box 585 is completed and the return type is New then Box I80 must be completed and equal to Box 585.</p> <p>Transactional error (cy): Os yw Blwch 585 wedi ei gwblhau ac mae math y ffurflen dreth yn Newydd yna mae'n rhaid i Flwch I80 fod wedi ei gwblhau ac yn hafal i Flwch 585</p>	100
<p>Error code: 9272</p> <p>Location: /IRenvelope/CompanyTaxReturn/TaxReconciliation/RingFenceSupplementaryChargeIncluded</p> <p>Description: [590] should not exceed [505]</p> <p>Transactional error (en): Box 590 must not be greater than Box 505</p> <p>Transactional error (cy): Ni ddylai Blwch 590 fod yn fwy na Blwch 505</p>	101
<p>Error code: 9273</p> <p>Location: /IRenvelope/CompanyTaxReturn/TaxReconciliation/RingFenceSupplementaryChargeIncluded</p> <p>Description: [590] should not be present if [N003] equals 'new' and [135] does not equal 'yes'</p> <p>Transactional error (en): If return type is New then Box 590 can only be completed if Box 135 is completed</p> <p>Transactional error (cy): Os ydy math y ffurflen dreth yn Newydd yna gall Blwch 590 ond cael ei gwblhau os yw Blwch 135 wedi ei gwblhau</p>	101
<p>Error code: 9274</p> <p>Location: /IRenvelope/CompanyTaxReturn/TaxReconciliation/RingFenceSupplementaryChargeIncluded</p> <p>Description: If [590] is present and [N003] equals 'new' then [I85] should be present and equal to [590]</p> <p>Transactional error (en): If the return type is New and Box 590 is completed then Box I85 must be completed and equal to Box 590.</p> <p>Transactional error (cy): Os yw math y ffurflen dreth yn Newydd ac mae Blwch 590 wedi ei gwblhau yna mae'n rhaid i Flwch I85 fod wedi ei gwblhau ac yn hafal i Flwch 590</p>	101
<p>Error code: 9275</p> <p>Location: /IRenvelope/CompanyTaxReturn/TaxReconciliation/TaxOutstandingOrOverpaid</p> <p>Description: [600] and [605] should not both be present unless both are zero</p> <p>Transactional error (en): Only one of Boxes 600 and 605 can be completed unless both are zero (0).</p> <p>Transactional error (cy): Dim ond un o Flychau 600 a 605 y gellir eu cwblhau heblaw bod y ddau yn sero (0).</p>	102
<p>Error code: 9276</p> <p>Location: /IRenvelope/CompanyTaxReturn/TaxReconciliation/TaxOutstandingOrOverpaid/TaxOutstanding</p> <p>Description: [600] must equal [525] minus the sum of [545], [560], [565] and [595], where the result is equal to or greater than zero. Must not be present if [525] minus the sum of [545], [560], [565] and [595] is negative</p> <p>Transactional error (en): Box 600 must equal Box 525 minus (the sum of Boxes 545, 560, 565 and 595). If the result is negative then Box 600 must not be completed.</p> <p>Transactional error (cy): Mae'n rhaid i Flwch 600 fod yn hafal i Flwch 525 llai (swm Blychau 545, 560, 565 a 595). Os yw'r canlyniad yn negatif ni ddylid cwblhau Blwch 600.</p>	102
<p>Error code: 9277</p> <p>Location: /IRenvelope/CompanyTaxReturn/TaxReconciliation/TaxOutstandingOrOverpaid/TaxOverpaid</p> <p>Description: [605] must equal the sum of [545], [560], [565] and [595] minus [525], where the result is equal to or greater than zero. Must not be present if the sum of [545], [560], [565] and [595] minus [525] is negative</p> <p>Transactional error (en): Box 605 must equal (the sum of Boxes 545, 560, 565 and 595) minus Box 525. If the result is negative Box 605 must not be completed.</p> <p>Transactional error (cy): Mae'n rhaid i Flwch 605 fod yn hafal i (swm Blychau 545, 560, 565 a 595) llai Blwch 525. Os yw'r canlyniad yn negatif ni ddylid cwblhau Blwch 605.</p>	102
<p>Error code: 9278</p> <p>Location: /IRenvelope/CompanyTaxReturn/AllowancesAndCharges/ElectricChargePoints</p> <p>Description: [713/714] can only be present if [35] on or after '2016-11-23'</p> <p>Transactional error (en): Boxes 713 and 714 can only be completed if the return period end date in Box 35 is on or after 23 November 2016</p>	113

Error code: 9280 Location: [CTG]/ProfitsBeforeDeductions/ProfitsBeforeOtherDeductionsAndReliefs/Total Description: [G45C] must equal [G30C] minus ([G35C] plus [G40C]) Transactional error (en): Box G45C must equal Box G30C minus the sum of Boxes G35C and G40C	266
Error code: 9281 Location: /IRenvelope/CompanyTaxReturn/EnhancedExpenditure/SMEclaim Description: If [650] equals 'yes' then at least one of [670], [675] and [680] must be greater than 0 Transactional error (en): Box 650 can only be completed if at least one of the boxes 670, 675 or 680 is greater than 0 (zero). Transactional error (cy): Gellir ond cwblhau Blwch 650 os yw o leiaf un o'r blychau 670, 675, 680 yn fwy na 0 (sero).	107
Error code: 9282 Location: /IRenvelope/CompanyTaxReturn/EnhancedExpenditure/SMEclaim Description: [650] should not be present if [655] equals 'yes' Transactional error (en): Box 650 must not be completed if Box 655 is completed Transactional error (cy): Ni ddylid cwblhau Blwch 650 os yw Blwch 655 wedi ei gwblhau	107
Error code: 9284 Location: /IRenvelope/CompanyTaxReturn/EnhancedExpenditure/LargeCompanyClaim Description: [655] should not be present if [650] equals 'yes' Transactional error (en): Box 655 must not be completed if Box 650 is completed Transactional error (cy): Ni ddylid cwblhau Blwch 655 os yw Blwch 650 wedi ei gwblhau	108
Error code: 9285 Location: /IRenvelope/CompanyTaxReturn/EnhancedExpenditure/VaccineResearch Description: [680] should not be present if [30] is on or after '2017-04-01'. Transactional error (en): Box 680 must not be completed if the return period start date in Box 30 is on or after 1 April 2017	110
Error code: 9286 Location: /IRenvelope/CompanyTaxReturn/EnhancedExpenditure/VaccineResearch Description: If [680] is present then [650] should equal 'yes' or [655] should equal 'yes' Transactional error (en): Box 680 must only be completed if either Box 650 or Box 655 are completed Transactional error (cy): Ni ddylid cwblhau Blwch 680 os yw naill ai Blwch 650 neu Flwch 655 wedi eu cwblhau	110
Error code: 9287 Location: /IRenvelope/CompanyTaxReturn/EnhancedExpenditure/SMEclaimAsLargeCompany Description: [650] should equal 'yes' if [675] is present Transactional error (en): Box 675 can only be completed if Box 650 is completed Transactional error (cy): Gellir ond cwblhau Blwch 675 os yw Blwch 650 wedi ei gwblhau	110
Error code: 9288 Location: /IRenvelope/CompanyTaxReturn/AllowancesAndCharges Description: The sum of [690] and [735] must not exceed the apportioned AIA limit (see Appendix C) Transactional error (en): The sum of Boxes 690 and 735 must not exceed the apportioned AIA limit Transactional error (cy): Ni ddylai swm Blychau 690 a 735 fod yn uwch na'r terfyn AIA a ddosrannwyd	111
Error code: 9289 Location: /IRenvelope/CompanyTaxReturn/AllowancesAndCharges/BusinessPremisesRenovationIncluded Description: [715/720] should not be present if [30] is on or after '2017-04-01'. Transactional error (en): Boxes 715 and 720 must not be completed if the return period start date in Box 30 is on or after 1 April 2017	114
Error code: 9290 Location: /IRenvelope/CompanyTaxReturn/NotIncluded/BusinessPremisesRenovationNotIncluded Description: [740/745] should not be present if [30] is on or after '2017-04-01'. Transactional error (en): Boxes 740 and 745 must not be completed if the return period start date in Box 30 is on or after 1 April 2017	117
Error code: 9291 Location: /IRenvelope/CompanyTaxReturn/NotIncluded/StructuresAndBuildingsCapitalAllowances Description: [736] can only be present if [35] on or after '2018-10-29' Transactional error (en): Box 736 can only be completed if the date in box 35 is on or after 29 October 2018	117
Error code: 9292 Location: [CTG]/ProfitsBeforeDeductions/LossesBroughtForward/Total Description: If [G35C] is present, [225] should be present Transactional error (en): Box G35C can only be completed if Box 225 is completed	264
Error code: 9293 Location: [CTG]/ProfitsBeforeDeductions/LossesBroughtForward/Total Description: [G35C] should equal [G35B] Transactional error (en): Box G35C must equal Box G35B	264

Error code: 9294 Location: [CTG]/ProfitsBeforeDeductions/ProfitsBeforeOtherDeductionsAndReliefs/Total Description: [G45C] should equal [235] Transactional error (en): Box G45C must equal Box 235	266
Error code: 9295 Location: [CTG]/ProfitsBeforeDeductions/ProfitsBeforeOtherDeductionsAndReliefs/Total Description: [G105C] should be present if [G45C] exceeds 0 Transactional error (en): Box G105C must be completed if Box G45C is greater than zero	266
Error code: 9296 Location: /IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/RepaymentsForThePeriodCoveredByThisReturn/IncomeTax Description: [870] should equal [520] Transactional error (en): Box 870 must equal Box 520 Transactional error (cy): Mae'n rhaid i Flwch 870 fod yn hafal i Flwch 520	128
Error code: 9297 Location: [CTG]/DeductionsAndReliefs Description: [G100C] should be present if (the sum of [G50C], [G55C], [G60C], [G65C], [G70C], [G73C], [G75C], [G80C], [G92C], and [G95C]) exceeds 0 Transactional error (en): Box G100C must be completed if the sum of Boxes G50C, G55C, G60C, G65C, G70C, G73C, G75C, G80C, G92C, and G95C is greater than zero	267
Error code: 9298 Location: [CTG]/DeductionsAndReliefs Description: [G120C] should be present if [G105C] exceeds 0 Transactional error (en): Box G120C must be completed if Box G105C is greater than zero	267
Error code: 9299 Location: [CTG]/DeductionsAndReliefs/LossesUnquotedShares/Total Description: If [G50C] is present, [240] should be present Transactional error (en): Box G50C can only be completed if Box 240 is completed	268
Error code: 9300 Location: /IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/RepaymentsForThePeriodCoveredByThisReturn/CreativeCredit Description: [885] should not exceed [570] Transactional error (en): Box 885 must not be greater than Box 570 Transactional error (cy): Ni ddylai Blwch 885 fod yn fwy na Blwch 570	129
Error code: 9301 Location: /IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/RepaymentsForThePeriodCoveredByThisReturn/LandRemediationCredit Description: [890] should equal [575] Transactional error (en): Box 890 must equal Box 575 Transactional error (cy): Mae'n rhaid i Flwch 890 fod yn hafal i Flwch 575	130
Error code: 9302 Location: /IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/RepaymentsForThePeriodCoveredByThisReturn/PayableCapitalAllowancesFirstYearCredit Description: [895] should equal [580] Transactional error (en): Box 895 must equal Box 580 Transactional error (cy): Mae'n rhaid i Flwch 895 fod yn hafal i Flwch 580	130
Error code: 9303 Location: /IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/Surrender/JointNotice/Attached Description: [N106] should be present if [905] is present Transactional error (en): You must attach the Joint Notice if Box 905 is completed Transactional error (cy): Mae'n rhaid i chi atodi'r Hysbysiad ar y Cyd os yw Blwch 905 wedi ei gwblhau	131
Error code: 9304 Location: /IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/Surrender/StopUntilNotice Description: [915] should not exceed [900] Transactional error (en): Box 915 must not be greater than Box 900 Transactional error (cy): Ni ddylai Blwch 915 fod yn fwy na Blwch 900	132
Error code: 9305 Location: /IRenvelope/CompanyTaxReturn/LoansByCloseCompanies Description: [95] should equal 'yes' if [N095] is present Transactional error (en): Supplementary form CT600A is present so Box 95 must be completed Transactional error (cy): Mae ffurflen atodol CT600A yn bresennol felly mae'n rhaid i Flwch 95 gael ei gwblhau	136

<p>Error code: 9306 Location: /IRenvelope/CompanyTaxReturn/ControlledForeignCompanies Description: [100] should equal 'yes' if [N096] is present Transactional error (en): Supplementary form CT600B is present so Box 100 must be completed Transactional error (cy): Mae ffurflen atodol CT600B yn bresennol felly mae'n rhaid i Flwch 100 gael ei gwblhau</p>	136
<p>Error code: 9307 Location: /IRenvelope/CompanyTaxReturn/GroupAndConsortium Description: [105] should equal 'yes' if [N097] is present Transactional error (en): Supplementary form CT600C is present so Box 105 must be completed Transactional error (cy): Mae ffurflen atodol CT600C yn bresennol felly mae'n rhaid i Flwch 105 gael ei gwblhau</p>	137
<p>Error code: 9308 Location: /IRenvelope/CompanyTaxReturn/Insurance Description: [110] should equal 'yes' if [N098] is present Transactional error (en): Supplementary form CT600D is present so Box 110 must be completed Transactional error (cy): Mae ffurflen atodol CT600D yn bresennol felly mae'n rhaid i Flwch 110 gael ei gwblhau</p>	137
<p>Error code: 9309 Location: /IRenvelope/CompanyTaxReturn/Charity Description: [115] should equal 'yes' if [N099] is present Transactional error (en): Supplementary form CT600E is present so Box 115 must be completed Transactional error (cy): Mae ffurflen atodol CT600E yn bresennol felly mae'n rhaid i Flwch 115 gael ei gwblhau</p>	137
<p>Error code: 9310 Location: /IRenvelope/CompanyTaxReturn/TonnageTax Description: [120] should equal 'yes' if [N100] is present Transactional error (en): Supplementary form CT600F is present so Box 120 must be completed Transactional error (cy): Mae ffurflen atodol CT600F yn bresennol felly mae'n rhaid i Flwch 120 gael ei gwblhau</p>	138
<p>Error code: 9311 Location: [CTG]/DeductionsAndReliefs/LossesUnquotedShares/Total Description: If [G50C] is present, [G50A] or [G50B] should be present Transactional error (en): Box G50C can only be completed if Box G50A or Box G50B are completed</p>	268
<p>Error code: 9312 Location: /IRenvelope/CompanyTaxReturn/CrossBorderRoyalties Description: [130] should equal 'yes' if [N102] is present Transactional error (en): Supplementary form CT600H is present so Box 130 must be completed Transactional error (cy): Mae ffurflen atodol CT600H yn bresennol felly mae'n rhaid i Flwch 130 gael ei gwblhau</p>	138
<p>Error code: 9313 Location: /IRenvelope/CompanyTaxReturn/RingFenceTrade Description: [135] should equal 'yes' if [N103] is present Transactional error (en): Supplementary form CT600I is present so Box 135 must be completed Transactional error (cy): Mae ffurflen atodol CT600I yn bresennol felly mae'n rhaid i Flwch 135 gael ei gwblhau</p>	139
<p>Error code: 9314 Location: /IRenvelope/CompanyTaxReturn/TaxAvoidanceSchemes Description: [140] should equal 'yes' if [N104] is present Transactional error (en): Supplementary form CT600J is present so Box 140 must be completed Transactional error (cy): Mae ffurflen atodol CT600J yn bresennol felly mae'n rhaid i Flwch 140 gael ei gwblhau</p>	139
<p>Error code: 9315 Location: /IRenvelope/CompanyTaxReturn/AttachedFiles/XBRLsubmission Description: If [90A] is absent then the 'Accounts' child element must be present Transactional error (en): If Box 90 'No accounts reason' is absent then accounts must be attached Transactional error (cy): Os yw Blwch 90 'Rheswm dim cyfrifon' yn absennol yna mae'n rhaid atodi cyfrifon</p>	143
<p>Error code: 9316 Location: /IRenvelope/CompanyTaxReturn/AttachedFiles/XBRLsubmission Description: If [90B] is absent then the 'Computation' child element must be present Transactional error (en): If Box 90 'No computations reason' is absent then computations must be attached Transactional error (cy): Os yw Blwch 90 'Rheswm dim cyfrifiannau' yn absennol yna mae'n rhaid atodi cyfrifiannau</p>	143
<p>Error code: 9317 Location: [CTG]/DeductionsAndReliefs/LossesUnquotedShares/Total Description: [G50C] should equal [G50A] plus [G50B] Transactional error (en): Box G50C must equal the sum of Boxes G50A and G50B</p>	268

<p>Error code: 9318 Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs Description: [295] should be present if the sum of [240], [245], [250], [255], [260], [263], [265], [275], [285] and [290] exceeds 0 Transactional error (en): Box 295 must be completed if the sum of Boxes 240, 245, 250, 255, 260, 263, 265, 275, 285 and 290 is greater than 0 (zero) Transactional error (cy): Mae'n rhaid cwblhau Blwch 295 os yw swm Blychau 240, 245, 250, 255, 260, 263, 265, 275, 285 a 290 yn fwy na 0 (sero)</p>	67
<p>Error code: 9319 Location: /IRenvelope/CompanyTaxReturn Description: [475] should be present if [440] exceeds 0 Transactional error (en): Box 475 must be completed if Box 440 is greater than 0 (zero) Transactional error (cy): Mae'n rhaid cwblhau Blwch 475 os yw Blwch 440 yn fwy na 0 (sero)</p>	42
<p>Error code: 9320 Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation Description: [300] should be present if [235] exceeds 0 Transactional error (en): Box 300 must be completed if Box 235 is greater than 0 (zero) Transactional error (cy): Mae'n rhaid cwblhau Blwch 300 os yw Blwch 235 yn fwy na 0 (sero)</p>	59
<p>Error code: 9321 Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/Trading/NetProfits Description: [235] should be present if [165] exceeds 0 Transactional error (en): Box 235 must be completed if Box 165 is greater than 0 (zero) Transactional error (cy): Mae'n rhaid cwblhau Blwch 235 os yw Blwch 165 yn fwy na 0 (sero)</p>	61
<p>Error code: 9322 Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/NonTradingLoanProfitsAndGains Description: [235] should be present if [170] exceeds 0 Transactional error (en): Box 235 must be completed if Box 170 is greater than 0 (zero) Transactional error (cy): Mae'n rhaid cwblhau Blwch 235 os yw Blwch 170 yn fwy na 0 (sero)</p>	62
<p>Error code: 9323 Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/NonLoanAnnuitiesAnnualPaymentsDiscounts Description: [235] should be present if [175] exceeds 0 Transactional error (en): Box 235 must be completed if Box 175 is greater than 0 (zero) Transactional error (cy): Mae'n rhaid cwblhau Blwch 235 os yw Blwch 175 yn fwy na 0 (sero)</p>	62
<p>Error code: 9324 Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/NonUKdividends Description: [235] should be present if [180] exceeds 0 Transactional error (en): Box 235 must be completed if Box 180 is greater than 0 (zero) Transactional error (cy): Mae'n rhaid cwblhau Blwch 235 os yw Blwch 180 yn fwy na 0 (sero)</p>	62
<p>Error code: 9325 Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/DeductedIncome Description: [235] should be present if [185] exceeds 0 Transactional error (en): Box 235 must be completed if Box 185 is greater than 0 (zero) Transactional error (cy): Mae'n rhaid cwblhau Blwch 235 os yw Blwch 185 yn fwy na 0 (sero)</p>	63
<p>Error code: 9326 Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/PropertyBusinessIncome Description: [235] should be present if [190] exceeds 0 Transactional error (en): Box 235 must be completed if Box 190 is greater than 0 (zero) Transactional error (cy): Mae'n rhaid cwblhau Blwch 235 os yw Blwch 190 yn fwy na 0 (sero)</p>	63
<p>Error code: 9327 Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income Description: [235] should be present if the sum of [195], [200] and [205] exceeds 0 Transactional error (en): Box 235 must be completed if (the sum of Boxes 195, 200 and 205) is greater than 0 (zero) Transactional error (cy): Mae'n rhaid cwblhau Blwch 235 os yw (swm Blychau 195, 200 a 205) yn fwy na 0 (sero)</p>	60
<p>Error code: 9328 Location: [CTI]/TransferredTaxHistory Description: At least one occurrence of [ASSETINFORMATION] should be present if [I90] is present Transactional error (en): [ASSETINFORMATION] must be completed if Box I90 is completed.</p>	312
<p>Error code: 9329 Location: [CTI]/TransferredTaxHistory Description: At least one occurrence of [ASSETINFORMATION] should be present if [I100] is present Transactional error (en): [ASSETINFORMATION] must be completed if Box I100 is completed.</p>	312

<p>Error code: 9330 Location: [CTI]/TransferredTaxHistory/ElectionToTransfer Description: If [ELECTIONTOTRANSFER] is present at least one of [I90], [I95], [I100] or [I105] should be present Transactional error (en): If [ELECTIONTOTRANSFER] is completed at least one of the following Boxes must be completed: I90 , I95, I100 and I105.</p>	312
<p>Error code: 9331 Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargeableGains/NetChargeableGains Description: [235] should be present if [220] exceeds 0 Transactional error (en): Box 235 must be completed if Box 220 is greater than 0 (zero) Transactional error (cy): Mae'n rhaid cwblhau Blwch 235 os yw Blwch 220 yn fwy na 0 (sero)</p>	65
<p>Error code: 9332 Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ProfitsBeforeOtherDeductions Description: [235] should equal the sum of [165], [170], [175], [180], [185], [190], [195], [200], [205] and [220] minus ([225] plus [230]) Transactional error (en): Box 235 must equal (the sum of Boxes 165, 170, 175, 180, 185, 190, 195, 200, 205 and 220) minus (the sum of Boxes 225 and 230) Transactional error (cy): Mae'n rhaid i Flwch 235 fod yn hafal i (swm Blychau 165, 170, 175, 180, 185, 190, 195, 200 a 220) llai (swm Blychau 225 a 230))</p>	66
<p>Error code: 9333 Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargesAndReliefs/ProfitsBeforeDonationsAndGroupRelief Description: [300] should equal [235] minus the sum of [240], [245], [250], [255], [260], [263], [265], [275], [285] and [290] Transactional error (en): Box 300 must equal Box 235 minus (the sum of Boxes 240, 245, 250, 255, 260, 263, 265, 275, 285 and 290) Transactional error (cy): Mae'n rhaid i Flwch 300 fod yn hafal i Flwch 235 llai (swm Blychau 240, 245, 250, 255, 260, 263, 265, 275, 285 a 290)</p>	72
<p>Error code: 9334 Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargesAndReliefs/ProfitsBeforeDonationsAndGroupRelief Description: If [300] present then [305] must not exceed [300] Transactional error (en): If Box 300 is completed then Box 305 must not be greater than Box 300 Transactional error (cy): Os yw Blwch 300 wedi ei gwblhau yna ni ddylai Blwch 305 fod yn fwy na Blwch 300</p>	72
<p>Error code: 9335 Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargesAndReliefs/ProfitsBeforeDonationsAndGroupRelief Description: If [300] is present then [315] must equal [300] minus ([305] + [310] + [312]). Transactional error (en): If Box 300 is completed then Box 315 must equal Box 300 minus (the sum of Boxes 305, 310 and 312) Transactional error (cy): Os yw Blwch 300 wedi ei gwblhau yna mae'n rhaid i Flwch 315 fod yn hafal i Flwch 300 llai (swm Blychau 305, 310 a 312)</p>	72
<p>Error code: 9336 Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargesAndReliefs/QualifyingDonations Description: If [300] is absent then [305] should not exceed [235] minus the sum of [240], [245], [250], [255], [260], [263], [265], [275], [285] and [290] Transactional error (en): If Box 300 is absent then Box 305 must not be greater than Box 235 minus (the sum of Boxes 240, 245, 250, 255, 260, 263, 265, 275, 285 and 290) Transactional error (cy): Os yw Blwch 300 yn absennol ni ddylai Blwch 305 fod yn fwy na Blwch 235 llai (swm Blychau 240, 245, 250, 255, 260, 263, 265, 275, 285 a 290)</p>	72
<p>Error code: 9337 Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargesAndReliefs/GroupRelief Description: [310] should not exceed ([235] minus the sum of [240], [245], [250], [255], [260], [263], [265], [275], [285] and [290]) minus [305] Transactional error (en): Box 310 must not be greater than (Box 235 minus (the sum of Boxes 240, 245, 250, 255, 260, 263, 265, 275, 285 and 290)) minus Box 305 Transactional error (cy): Ni ddylai Blwch 310 fod yn fwy na (Blwch 235 llai (swm Blychau 240, 245, 250, 255, 260, 263, 265, 275, 285 a 290)) llai Blwch 305</p>	72
<p>Error code: 9338 Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargeableProfits Description: If [300] is absent then [315] should equal [235] minus the sum of [240], [245], [250], [255], [260], [263], [265], [275], [285], [290], [305], [310] and [312] Transactional error (en): If Box 300 is absent then Box 315 must equal Box 235 minus (the sum of Boxes 240, 245, 250, 255, 260, 263, 265, 275, 285, 290, 305, 310 and 312) Transactional error (cy): Os yw Blwch 300 yn absennol ni ddylai Blwch 315 fod yn hafal i Flwch 235 llai (swm Blychau 240, 245, 250, 255, 260, 263, 265, 275, 285, 290, 305, 310 a 312)</p>	74

<p>Error code: 9339</p> <p>Location: /IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/NetCorporationTaxLiability</p> <p>Description: If [475] is present then [510] should equal the sum of [475], [480], [500], [501], [502] and [505]</p> <p>Transactional error (en): If Box 475 is completed then Box 510 must equal (the sum of Boxes 475, 480, 500, 501, 502 and 505)</p>	89
<p>Error code: 9340</p> <p>Location: /IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid</p> <p>Description: [510] should be present if [475] is present</p> <p>Transactional error (en): If Box 475 is completed then Box 510 must be completed</p> <p>Transactional error (cy): Os yw Blwch 475 wedi ei gwblhau yna mae'n rhaid i Flwch 510 gael ei gwblhau</p>	88
<p>Error code: 9341</p> <p>Location: /IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid</p> <p>Description: [510] should be present if [480] is present</p> <p>Transactional error (en): If Box 480 is completed then Box 510 must be completed</p> <p>Transactional error (cy): Os yw Blwch 480 wedi ei gwblhau yna mae'n rhaid i Flwch 510 gael ei gwblhau</p>	88
<p>Error code: 9342</p> <p>Location: /IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid</p> <p>Description: [510] should be present if [500] is present</p> <p>Transactional error (en): If Box 500 is completed then Box 510 must be completed</p> <p>Transactional error (cy): Os yw Blwch 500 wedi ei gwblhau yna mae'n rhaid i Flwch 510 gael ei gwblhau</p>	88
<p>Error code: 9343</p> <p>Location: /IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid</p> <p>Description: [510] should be present if [505] is present</p> <p>Transactional error (en): If Box 505 is completed then Box 510 must be completed</p> <p>Transactional error (cy): Os yw Blwch 505 wedi ei gwblhau yna mae'n rhaid i Flwch 510 gael ei gwblhau</p>	88
<p>Error code: 9344</p> <p>Location: /IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/TaxChargeable</p> <p>Description: If [475] is absent then [510] should equal the sum of [440], [480], [501], [502], [500] and [505] minus [470]</p> <p>Transactional error (en): If Box 475 is not completed then Box 510 must equal (the sum of Boxes 440, 480, 500, 501, 502 and 505) minus Box 470</p> <p>Transactional error (cy): Os nad yw Blwch 475 wedi ei gwblhau yna mae'n rhaid i Flwch 510 fod yn hafal i (swm Blychau 440, 480, 500, 501, 502 a 505) llai Blwch 470</p>	93
<p>Error code: 9345</p> <p>Location: /IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/TaxChargeable</p> <p>Description: If [510] is present then [520] should equal [515] minus [510]</p> <p>Transactional error (en): If Box 510 is completed then Box 520 must equal Box 515 minus Box 510</p> <p>Transactional error (cy): Os yw Blwch 510 wedi ei gwblhau yna mae'n rhaid i Flwch 520 fod yn hafal i Flwch 515 llai Blwch 510</p>	93
<p>Error code: 9346</p> <p>Location: /IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/IncomeTax/TaxRepayable</p> <p>Description: If [510] is absent then [520] should equal [515] plus [470] minus the sum of [440], [480], [500] and [505]</p> <p>Transactional error (en): If Box 510 is not completed then Box 520 must equal Box 515 plus Box 470 minus (the sum of Boxes 440, 480, 500 and 505)</p> <p>Transactional error (cy): Os nad yw Blwch 510 wedi ei gwblhau yna mae'n rhaid i Flwch 520 fod yn hafal i Flwch 515 plws Blwch 470 llai (swm Blychau 440, 480, 500 a 505)</p>	93
<p>Error code: 9347</p> <p>Location: /IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/TaxPayable</p> <p>Description: If [510] is present then [525] should equal [510] minus [515], where the result is equal to or greater than zero. Enter 0.00 if [510] minus [515] is negative</p> <p>Transactional error (en): If Box 510 is completed then Box 525 must equal Box 510 minus Box 515. If the result is negative please enter 0 (zero).</p> <p>Transactional error (cy): Os yw Blwch 510 wedi ei gwblhau yna mae'n rhaid i Flwch 525 fod yn hafal i Flwch 510 llai Blwch 515 Os yw'r canlyniad yn negatif cofnodwch 0 (sero).</p>	94
<p>Error code: 9348</p> <p>Location: /IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/TaxPayable</p> <p>Description: If [510] is absent then [525] should equal the sum of [440], [480], [500] and [505] minus ([515] plus [470]), where the result is equal to or greater than zero. Enter 0.00 if that sum is negative.</p> <p>Transactional error (en): If Box 510 is completed then Box 525 must equal (the sum of Boxes 440, 480, 500 and 505) minus (the sum of Boxes 515 and Box 470). If the result is negative please enter 0 (zero).</p> <p>Transactional error (cy): Os yw Blwch 510 wedi ei gwblhau yna mae'n rhaid i Flwch 525 fod yn hafal i (swm Blychau 440, 480, 500 a 505) llai (swm Blwch 515 a Blwch 470). Os yw'r canlyniad yn negatif cofnodwch 0 (sero).</p>	94

<p>Error code: 9349</p> <p>Location: /IRenvelope/CompanyTaxReturn/ReturnInfoSummary/Accounts/NoAccountsReason</p> <p>Description: If [90A] is present, then there must be no Accounts element as a child of [N107]</p> <p>Transactional error (en): iXBRL Accounts are attached so 'No accounts reason' must not be completed</p> <p>Transactional error (cy): Mae Cyfrifon iXBRL wedi eu hatodi felly ni ddylid cwblhau 'Rheswm dim cyfrifon'</p>	50
<p>Error code: 9350</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/MarginalReliefForRingFenceTrades</p> <p>Description: If [435] is present, either [135] should equal 'yes' or [35] should be on or after '2023-04-01'</p> <p>Transactional error (en): Box 435 can only be completed if Box 135 is completed or the return period end date in Box 35 is on or after 01/04/2023</p>	82
<p>Error code: 9351</p> <p>Location: /IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid</p> <p>Description: [500] should be present if [490] exceeds 0</p> <p>Transactional error (en): Box 500 must be completed if Box 490 is greater than 0 (zero)</p> <p>Transactional error (cy): Mae'n rhaid cwblhau Blwch 500 os yw Blwch 490 yn fwy na 0 (sero)</p>	88
<p>Error code: 9352</p> <p>Location: /IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid</p> <p>Description: [500] should be present if [495] exceeds 0</p> <p>Transactional error (en): Box 500 must be completed if Box 495 is greater than 0 (zero)</p> <p>Transactional error (cy): Mae'n rhaid cwblhau Blwch 500 os yw Blwch 495 yn fwy na 0 (sero)</p>	88
<p>Error code: 9353</p> <p>Location: /IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/CFCtaxPayable</p> <p>Description: [490] should not be present if [N003] equals 'new' and [100] does not equal 'yes'</p> <p>Transactional error (en): Box 490 must not be completed if the return type is New and Box 100 is not completed</p> <p>Transactional error (cy): Ni ddylid cwblhau Blwch 490 os yw math y ffurflen dreth yn Newydd ac nid yw Blwch 100 wedi ei gwblhau</p>	90
<p>Error code: 9355</p> <p>Location: /IRenvelope/CompanyTaxReturn/TaxReconciliation</p> <p>Description: [545] should be present if [530] is present</p> <p>Transactional error (en): If Box 530 is completed then Box 545 must be completed</p> <p>Transactional error (cy): Os yw Blwch 530 wedi ei gwblhau yna mae'n rhaid i Flwch 545 gael ei gwblhau</p>	96
<p>Error code: 9356</p> <p>Location: /IRenvelope/CompanyTaxReturn/TaxReconciliation</p> <p>Description: [545] should be present if [535] is present</p> <p>Transactional error (en): If Box 535 is completed then Box 545 must be completed</p> <p>Transactional error (cy): Os yw Blwch 535 wedi ei gwblhau yna mae'n rhaid i Flwch 545 gael ei gwblhau</p>	96
<p>Error code: 9357</p> <p>Location: /IRenvelope/CompanyTaxReturn/TaxReconciliation</p> <p>Description: [545] should be present if [540] is present</p> <p>Transactional error (en): If Box 540 is completed then Box 545 must be completed</p> <p>Transactional error (cy): Os yw Blwch 540 wedi ei gwblhau yna mae'n rhaid i Flwch 545 gael ei gwblhau</p>	96
<p>Error code: 9358</p> <p>Location: /IRenvelope/CompanyTaxReturn/TaxReconciliation</p> <p>Description: [560] should be present if [550] is present</p> <p>Transactional error (en): If Box 550 is completed then Box 560 must be completed</p> <p>Transactional error (cy): Os yw Blwch 550 wedi ei gwblhau yna mae'n rhaid i Flwch 560 gael ei gwblhau</p>	96
<p>Error code: 9359</p> <p>Location: /IRenvelope/CompanyTaxReturn/TaxReconciliation</p> <p>Description: [560] should be present if [555] is present</p> <p>Transactional error (en): If Box 555 is completed then Box 560 must be completed</p> <p>Transactional error (cy): Os yw Blwch 555 wedi ei gwblhau yna mae'n rhaid i Flwch 560 gael ei gwblhau</p>	96
<p>Error code: 9360</p> <p>Location: /IRenvelope/CompanyTaxReturn/TaxReconciliation/ResearchAndDevelopmentVaccineOrCreativeTaxCredit</p> <p>Description: [545] should equal the sum of [530], [535] and [540]</p> <p>Transactional error (en): Box 545 must equal the sum of Boxes 530, 535 and 540</p> <p>Transactional error (cy): Mae'n rhaid i Flwch 545 fod yn hafal i swm Blychau 530, 535 ac 540</p>	98
<p>Error code: 9361</p> <p>Location: /IRenvelope/CompanyTaxReturn/TaxReconciliation/LandOrLifeCredit</p> <p>Description: [560] should equal [550] plus [555]</p> <p>Transactional error (en): Box 560 must equal the sum of 550 and 555</p> <p>Transactional error (cy): Mae'n rhaid i Flwch 560 fod yn hafal i swm 550 ac 555</p>	98

<p>Error code: 9362 Location: /IRenvelope/CompanyTaxReturn/EnhancedExpenditure Description: [670] should be present if [660] is present Transactional error (en): If Box 660 is completed then Box 670 must be completed Transactional error (cy): Os yw Blwch 660 wedi ei gwblhau yna mae'n rhaid i Flwch 670 gael ei gwblhau</p>	107
<p>Error code: 9363 Location: /IRenvelope/CompanyTaxReturn/EnhancedExpenditure Description: [670] should be present if [665] is present Transactional error (en): If Box 665 is completed then Box 670 must be completed Transactional error (cy): Os yw Blwch 665 wedi ei gwblhau yna mae'n rhaid i Flwch 670 gael ei gwblhau</p>	107
<p>Error code: 9364 Location: /IRenvelope/CompanyTaxReturn/EnhancedExpenditure/RandDEnhancedExpenditure Description: If [660] is present then [650] should equal 'yes' or [655] should equal 'yes' Transactional error (en): Box 660 must only be completed if either Box 650 or Box 655 are completed Transactional error (cy): Ni ddylid cwblhau Blwch 660 os yw naill ai Blwch 650 neu Flwch 655 wedi eu cwblhau</p>	109
<p>Error code: 9365 Location: /IRenvelope/CompanyTaxReturn/EnhancedExpenditure/RandDAndCreativeEnhancedExpenditure Description: [670] should equal [660] plus [665] Transactional error (en): Box 670 must equal the sum of Boxes 660 and 665 Transactional error (cy): Mae'n rhaid i Flwch 670 fod yn hafal i swm Blychau 660 a 665</p>	109
<p>Error code: 9366 Location: /IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid Description: [500] should be present if [496] exceeds 0. Transactional error (en): Box 500 must be completed if Box 496 is greater than 0 (zero) Transactional error (cy): Mae'n rhaid cwblhau Blwch 500 os yw Blwch 496 yn fwy na 0 (sero)</p>	88
<p>Error code: 9367 Location: /IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid Description: [528] should be present if [527] is present. Transactional error (en): If Box 527 is completed then Box 528 must be completed Transactional error (cy): Os yw Blwch 527 wedi ei gwblhau yna mae'n rhaid i Flwch 528 gael ei gwblhau</p>	88
<p>Error code: 9368 Location: /IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/RestitutionTax Description: [527] should not be present if [N003] equals 'new' and [141] does not equal 'yes'. Transactional error (en): If return type is New then Box 527 can only be completed if Box 141 is completed Transactional error (cy): Os ydy math y ffurflen dreth yn Newydd yna gall Blwch 527 ond cael ei gwblhau os yw Blwch 141 wedi ei gwblhau</p>	95
<p>Error code: 9369 Location: /IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/RestitutionTax Description: If [K35] is not submitted and [141] is not equal to 'yes' then [527] must equal zero. Transactional error (en): If Box K35 is not completed and Box 141 is not completed then Box 527 must be 0 (zero)</p>	95
<p>Error code: 9370 Location: /IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/TaxPayableIncludingRestitutionTax Description: [528] should equal the sum of [525], [526], and [527] Transactional error (en): Box 528 must equal the sum of Boxes 525, 526 and 527</p>	95
<p>Error code: 9371 Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/CarriedForwardNonTradeDeficits Description: [263] should not exceed [235] minus the sum of [240], [245], [250], [255], and [260] Transactional error (en): Box 263 must not be greater than Box 235 minus (the sum of Boxes 240, 245, 250, 255 and 260) Transactional error (cy): Ni ddylai Blwch 263 fod yn fwy na Blwch 235 llai (swm Blychau 240, 245, 250, 255 a 260)</p>	69
<p>Error code: 9372 Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/TradingLossesCarriedForward Description: [285] should not exceed [235] minus the sum of [240], [245], [250], [255], [260], [263], [265], and [275] Transactional error (en): Box 285 must not be greater than Box 235 minus (the sum of Boxes 240, 245, 250, 255, 260, 263, 265 and 275) Transactional error (cy): Ni ddylai Blwch 285 fod yn fwy na Blwch 235 llai (swm Blychau 240, 245, 250, 255, 260, 263, 265 a 275)</p>	70

<p>Error code: 9373</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargesAndReliefs/GroupReliefForCarriedForwardLosses</p> <p>Description: If [312] is present the following should be true: ([105] equals 'yes') or ([N003] equals 'amended')</p> <p>Transactional error (en): Box 312 can only be completed if Box 105 is completed or the return type is Amended</p> <p>Transactional error (cy): Gellir ond llenwi Blwch 312 os yw Blwch 105 wedi ei llenwi neu os mai 'Diwygiedig' yw math y Ffurflen Dreth</p>	73
<p>Error code: 9374</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargesAndReliefs/GroupReliefForCarriedForwardLosses</p> <p>Description: [312] should not exceed ([235] minus the sum of [240], [245], [250], [255], [260], [263], [265], [275], [285] and [290]) minus [305] minus [310]</p> <p>Transactional error (en): Box 312 must not be greater than (Box 235 minus (the sum of Boxes 240, 245, 250, 255, 260, 265, 275, 285 and 290)) minus (the sum of Boxes 305 and 310)</p> <p>Transactional error (cy): Ni ddylai Blwch 312 fod yn fwy na (Blwch 235 llai (swm Blychau 240, 245, 250, 255, 260, 265, 275, 285 a 290)) llai (swm Blychau 305 a 310)</p>	73
<p>Error code: 9375</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargesAndReliefs/GroupReliefForCarriedForwardLosses</p> <p>Description: If [N003] is 'new' and there is an entry greater than zero in [312] then [C130] must be submitted.</p> <p>Transactional error (en): Box C130 must be completed if the return type is New and Box 312 is greater than 0 (zero)</p> <p>Transactional error (cy): Mae'n rhaid cwblhau Blwch C130 os yw math y ffurflen dreth yn Newydd a Blwch 312 yn fwy na 0 (sero)</p>	73
<p>Error code: 9376</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargesAndReliefs/GroupReliefForCarriedForwardLosses</p> <p>Description: If [N003] is 'new' and [312] is greater than zero then [SC172] or [AUTHORISATION2] must be present.</p> <p>Transactional error (en): If return type is New and Box 312 is greater than 0 (zero) then 'Copy of Notices of Consent Attached' must be Yes or 'Authorisation of claim to group relief for carried forward losses' must be completed</p> <p>Transactional error (cy): Os mai 'Newydd' yw math y Ffurflen Dreth a bod Blwch 312 yn fwy na 0 (sero), mae'n rhaid i 'Copi o Hysbysiadau Cydsynio wedi eu hatodi' fod yn 'lawn' neu mae'n rhaid llenwi 'Awdurdodi cais am ryddhad grŵp ar gyfer colledion a gariwyd ymlaen'</p>	73
<p>Error code: 9377</p> <p>Location: /IRenvelope/CompanyTaxReturn/NotIncluded/ElectricChargePoints</p> <p>Description: [737/738] can only be present if [35] on or after '2016-11-23'</p> <p>Transactional error (en): Box 737/738 can only be completed if the date in box 35 is on or after 23 November 2016</p>	117
<p>Error code: 9379</p> <p>Location: /IRenvelope/CompanyTaxReturn/QualifyingExpenditure/DesignatedEnvironmentallyFriendlyMachineryAndPlant</p> <p>Description: [765] can only be present if [30] on or before '2020-03-31'</p> <p>Transactional error (en): Box 765 can only be completed if the return period start date in Box 30 is on or before 31 March 2020</p>	120
<p>Error code: 9380</p> <p>Location: /IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600L</p> <p>Description: If [142] = 'yes', then [N115] should be present.</p> <p>Transactional error (en): Supplementary form CT600L must be present if Box 142 is completed</p>	57
<p>Error code: 9381</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CJRS/CJRSreceived</p> <p>Description: [471] should be at least ([472] plus [473])</p> <p>Transactional error (en): Box 471 must be equal to or greater than the sum of Boxes 472 and 473</p>	86
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<p>Error code: 9383</p> <p>Location: /IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid</p> <p>Description: [528] should be present if [526] is present</p> <p>Transactional error (en): If Box 526 is completed then Box 528 must be completed</p>	88
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Error code: 9386 Location: /IRenvelope/CompanyTaxReturn/TaxReconciliation/ResearchAndDevelopmentCredit Description: [530] is valid only if it equals [L210] Transactional error (en): Box 530 must equal Box L210	97
Error code: 9387 Location: /IRenvelope/CompanyTaxReturn/AllowancesAndCharges/ZeroEmissionsGoodsVehicles Description: The "CapitalAllowances" component of [723/724] must not be submitted if [30] is on or after '2025-04-01' Transactional error (en): Box 723 must not be completed if the return period start date in Box 30 is on or after 1 April 2025	114
Error code: 9388 Location: /IRenvelope/CompanyTaxReturn/AllowancesAndCharges/ZeroEmissionsCars Description: The "CapitalAllowances" component of [726/727] must not be submitted if [30] is on or after '2025-04-01' Transactional error (en): Box 726 must not be completed if the return period start date in Box 30 is on or after 1 April 2025	115
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Error code: 9390 Location: /IRenvelope/CompanyTaxReturn/NotIncluded/ZeroEmissionsGoodsVehicles Description: The "CapitalAllowances" component of [748/749] must not be submitted if [30] is on or after '2025-04-01' Transactional error (en): Box 748 must not be completed if the return period start date in Box 30 is on or after 1 April 2025	119
Error code: 9391 Location: /IRenvelope/CompanyTaxReturn/NotIncluded/ZeroEmissionsCars Description: The "CapitalAllowances" component of [751/752] should not be present if [30] is on or after '2025-04-01' Transactional error (en): Box 751 must not be completed if the return period start date in Box 30 is on or after 1 April 2025	119
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Error code: 9396 Location: /IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/RepaymentsForThePeriodCoveredByThisReturn/RandDExpenditureCredit Description: [880] should equal [L125] Transactional error (en): Box 880 must equal Box L125	129
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Error code: 9398 Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/AssociatedCompanies/StartingOrSmallCompaniesRate Description: [329] should not be present if [4] equals 1 Transactional error (en): Box 329 must not be completed if the type of company is 1 (Unit trust or open-ended investment company)	76
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Error code: 9400 Location: [CTA]/LoansInformation Description: The group [LOAN] may occur up to 999 times Transactional error (en): The maximum number of loans has been exceeded in Part 1 Transactional error (cy): Aed yn uwch nag uchafswm y benthyciadau yn Rhan 1	177
Error code: 9401 Location: [CTA]/LoansInformation/TotalLoans Description: [A15] should equal the sum of all iterations of [A10B] Transactional error (en): Box A15 must equal the sum of all 'Amount of loan' amounts in column A10B Transactional error (cy): Mae'n rhaid i Flwch A15 fod yn hafal i swm yr holl symiau 'Swm y benthyciad' yng ngholofn A10B	178
Error code: 9402 Location: [CTG]/DeductionsAndReliefs/LossesUnquotedShares/Total Description: [G50C] should equal [240]. Transactional error (en): Box G50C must equal Box 240	268
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Error code: 9404 Location: [CTA]/ReliefEarlierThan/Loan Description: Within each iteration of [A25] at least one of [A25B] and [A25C] should be greater than 0 Transactional error (en): At least one of 'Amount repaid/return repayments made' in Box A25B or 'Amount released or written off' in Box A25C must be greater than 0 (zero). Transactional error (cy): Mae'n rhaid i o leiaf un o 'Swm a ad-dalwyd/ad-daliadau ffurflen dreth a wnaed' ym Mlwch A25B neu 'Swm a ryddhawyd neu a ddiddymwyd' ym Mlwch A25C fod yn uwch na 0 (sero).	179
Error code: 9405 Location: [CTA]/ReliefEarlierThan/Loan Description: [LOANSINFORMATION] should be present if [A25] is present Transactional error (en): If 'Part 2: Relief for return payments and/or amounts repaid, released or written off within 9 months' is completed then 'Part 1: Outstanding loans and arrangements' made must be completed Transactional error (cy): Os yw 'Rhan 2: Rhyddhad ar gyfer taliadau ffurflen treth a/neu symiau a ad-dalwyd, a ryddhawyd neu a ddilëwyd o fewn 9 mis' wedi ei gwblhau yna mae'n rhaid i 'Rhan 1: Benthyciadau heb eu had-dalu a threfniadau' gael ei gwblhau	179
Error code: 9406 Location: [CTA]/ReliefEarlierThan/Loan/Date Description: [A25D] must be before nine months and one day after [35]. If [35] is on the last day of the month, [A25D] must be before the first day of the month ten months after [35]. Transactional error (en): The 'Date of repayment, release or write-off' in Box A25D must be less than nine months and one day after the period To date in Box 35. Transactional error (cy): Mae'n rhaid i'r 'Dyddiad ad-daliad, rhyddhad neu ddiddymu' ym Mlwch A25D fod yn llai na naw mis ac un diwrnod ar ôl dyddiad l y cyfnod ym Mlwch 35	181
Error code: 9407 Location: [CTA]/ReliefEarlierThan/TotalAmountRepaid Description: [A30] should equal the sum of all iterations of [A25B] Transactional error (en): Box A30 must equal the sum of all 'Amounts repaid/return repayments made' in Boxes A25B Transactional error (cy): Mae'n rhaid i Flwch A30 fod yn hafal i swm yr holl symiau 'Swm a ad-dalwyd/ad-daliadau ffurflen dreth a wnaed' ym Mlychau A25B	181
Error code: 9408 Location: [CTA]/ReliefEarlierThan/TotalAmountReleasedOrWritten Description: [A35] should equal the sum of all iterations of [A25C] Transactional error (en): Box A35 must equal the sum of all 'Amounts released or written off made in Boxes A25C Transactional error (cy): Mae'n rhaid i Flwch A35 fod yn hafal i swm yr holl symiau 'Swm a ryddhawyd neu a ddiddymwyd' a wnaed ym Mlychau A25C	181

Error code: 9409 Location: [CTA]/ReliefEarlierThan/TotalLoans Description: [A40] should equal [A30] plus [A35] Transactional error (en): Box A40 must equal the sum of Boxes A30 and A35 Transactional error (cy): Mae'n rhaid i Flwch A40 fod yn hafal i swm Blychau A30 ac A35	182
Error code: 9410 Location: [CTG]/DeductionsAndReliefs/ManagementExpenses/Total Description: If [G55C] is present, [245] should be present Transactional error (en): Box G55C can only be completed if Box 245 is completed	269
Error code: 9411 Location: [CTA]/ReliefEarlierThan/ReliefDue Description: [A45] should not exceed [A20] Transactional error (en): Box A45 must not be greater than Box A20 Transactional error (cy): Ni ddylai Blwch A45 fod yn fwy na Blwch A20	182
Error code: 9412 Location: /IRenvelope/CompanyTaxReturn/QualifyingExpenditure/StructuresAndBuildings Description: [771] can only be present if [35] on or after '2018-10-29' Transactional error (en): Box 771 can only be completed if the return period end date in Box 35 is on or after 29 October 2018	121
Error code: 9413 Location: /IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/RepaymentsForThePeriodCoveredByThisReturn/PayableCapitalAllowancesFirstYearCredit Description: [895] can only be present if [30] on or before '2020-03-31' Transactional error (en): Box 895 can only be completed if the return period start date in Box 30 is on or before 31 March 2020	130
Error code: 9414 Location: [CTG]/TaxReconciliation/CapitalAllowancesFirstYearCredit Description: [G155] can only be present if [30] on or before '2020-03-31' Transactional error (en): Box G155 can only be completed if the date in box 30 is on or before 31 March 2020	295
Error code: 9415 Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/AssociatedCompanies/StartingOrSmallCompaniesRate Description: [329] should not be present if [4] equals 3 Transactional error (en): Box 329 must not be completed if the type of company is 3 (Company in liquidation)	76
Error code: 9416 Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/AssociatedCompanies/StartingOrSmallCompaniesRate Description: [329] should not be present if [4] equals 9 Transactional error (en): Box 329 must not be completed if the type of company is 9 (Real Estate Investment Trust C - residual company)	76
Error code: 9417 Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/MarginalReliefForRingFenceTrades Description: If [435] is present the following should be true: ([329] equals 'yes') or ([35] on or before '2023-03-31') Transactional error (en): Box 435 can only be completed if Box 329 is completed or the return period end date in Box 35 is on or before 31/03/2023	82
Error code: 9418 Location: [CTA]/LoanLaterReliefNow Description: [A50] may occur up to 999 times Transactional error (en): The maximum number of loans has been exceeded in Part 3 Transactional error (cy): Aed yn uwch nag uchafswm y benthyciadau yn Rhan 3	183
Error code: 9419 Location: [CTA]/LoanLaterReliefNow/Loan Description: Within each iteration of [A50], at least one of [A50B] and [A50C] should be greater than 0 Transactional error (en): At least one of 'Amount repaid/return repayments made' in Box A50B or 'Amount released or written off' in Box A50C must be greater than 0 (zero). Transactional error (cy): Mae'n rhaid i o leiaf un o 'Swm a ad-dalwyd/ad-daliadau ffurflen dreth' ym Mlwch A50B neu 'Swm a ryddhawyd neu a ddiddymwyd' ym Mlwch A50C fod yn uwch na 0 (sero).	183
Error code: 9420 Location: /IRenvelope/CompanyTaxReturn/EnergyProfitsLevy/EOGPLamounts Description: [501] should be present if [986] is present Transactional error (en): Box 501 must be completed if Box 986 is completed	87
Error code: 9421 Location: [CTA]/LoanLaterReliefNow/TotalAmountRepaid Description: [A55] should equal the sum of all iterations of [A50B] Transactional error (en): Box A55 must equal the sum of all 'Amounts repaid/return repayments made' in Boxes A50B Transactional error (cy): Mae'n rhaid i Flwch A55 fod yn hafal i swm yr holl symiau 'Swm a ad-dalwyd/ad-daliadau ffurflen dreth a wnaed' ym Mlychau A50B	185

<p>Error code: 9422 Location: [CTA]/LoanLaterReliefNow/TotalAmountReleasedOrWritten Description: [A60] should equal the sum of all iterations of [A50C] Transactional error (en): Box A60 must equal the sum of all 'Amounts released or written off' made in Boxes A50C Transactional error (cy): Mae'n rhaid i Flwch A60 fod yn hafal i swm yr holl symiau 'Swm a ryddhawyd neu a ddiddymwyd' a wnaed ym Mlychau A50C</p>	185
<p>Error code: 9423 Location: [CTA]/LoanLaterReliefNow/TotalLoans Description: [A65] should equal [A55] plus [A60] Transactional error (en): Box A65 must equal the sum of Boxes A55 and A60 Transactional error (cy): Mae'n rhaid i Flwch A65 fod yn hafal i swm Blychau A55 ac A60</p>	185
<p>Error code: 9424 Location: /IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid Description: [500] should be present if [497] exceeds 0 Transactional error (en): Box 500 must be completed if Box 497 is greater than 0 (zero)</p>	88
<p>Error code: 9425 Location: [CTA]/LoanLaterReliefNow/ReliefDue Description: [A70] should not exceed [A20] Transactional error (en): Box A70 must not be greater than Box A20 Transactional error (cy): Ni ddylai Blwch A70 fod yn fwy na Blwch A20</p>	185
<p>Error code: 9426 Location: [CTA]/LoanLaterReliefNow/ReliefDue Description: [485] should be 'yes' if [A70] is greater than 0 Transactional error (en): If Box A70 is completed then Box 485 must be completed Transactional error (cy): Os yw Blwch A70 wedi ei gwblhau yna mae'n rhaid i Flwch 485 gael ei gwblhau</p>	185
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<p>Error code: 9428 Location: [CTA]/TaxPayable Description: [480] should be present and equal to [A80] if [A80] is present Transactional error (en): If Box A80 is completed then Box 480 must be completed and equal to Box A80 Transactional error (cy): Os yw Blwch A80 wedi ei gwblhau mae'n rhaid i Flwch 480 fod wedi ei gwblhau ac yn hafal i Flwch A80</p>	186
<p>Error code: 9429 Location: [CTA]/ReliefEarlierThan/Loan/Date Description: [A25D] should be after [35] Transactional error (en): The 'Date of repayment, release or write-off' in Box A25D must be after the period To date in Box 35. Transactional error (cy): Mae'n rhaid i'r 'Dyddiad ad-daliad, rhyddhad neu ddiddymu' ym Mlwch A25D fod ar ôl dyddiad l y cyfnod ym Mlwch 35</p>	181
<p>Error code: 9430 Location: [CTA]/LoanLaterReliefNow/Loan/Date Description: Must be after the date nine months after [35]. If [35] is on the last day of the month, [A50D] must be later than the last day of the month nine months after [35]. Transactional error (en): The 'Date of repayment, release or write-off' in Box A50D must be at least nine months after the period To date in Box 35. Transactional error (cy): Mae'n rhaid i'r 'Dyddiad ad-daliad, rhyddhad neu ddiddymu' ym Mlwch A50D fod o leiaf naw mis ar ôl dyddiad l y cyfnod ym Mlwch 35.</p>	184
<p>Error code: 9431 Location: [CTA]/LoanLaterReliefNow/Loan/Date Description: [A50D] cannot be later than today Transactional error (en): The 'Date of repayment, release or write-off' in Box A50D cannot be later than today Transactional error (cy): Ni all y 'Dyddiad ad-dalu, rhyddhau neu ddiddymu' ym Mlwch A50D fod yn hwyrach na heddiw.</p>	184
<p>Error code: 9432 Location: /IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid Description: [510] should be present if [501] is present Transactional error (en): Box 510 must be completed if Box 501 is completed</p>	88
<p>Error code: 9433 Location: /IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/RPDTpayable Description: [497] must equal [N285] if [N285] is present Transactional error (en): Box 497 must equal Box N285 if Box N285 is completed</p>	91
<p>Error code: 9434 Location: /IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/CFCandBankLevy Total Description: [500] is valid only if this equals (The sum of [490], [495], [496], and [497]) Transactional error (en): Box 500 must equal the sum of Boxes 490, 495, 496 and 497</p>	91

Error code: 9435 Location: /IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/EOGPLpayable Description: If [501] is present the following should be true: [986] is present Transactional error (en): Box 986 must be completed if Box 501 is completed	92
Error code: 9436 Location: /IRenvelope/CompanyTaxReturn/IndicatorsAndInformation/NumberOf51groupCompanies Description: [625] should not be present if [35] on or after '2023-04-01' Transactional error (en): Box 625 must not be completed if the return period end date in Box 35 is on or after 01/04/2023	105
Error code: 9437 Location: /IRenvelope/CompanyTaxReturn/EnhancedExpenditure/AdditionalRAndDForm Description: If [657] is present the following should be true: ([650] equals 'yes') or ([655] equals 'yes') Transactional error (en): If Box 657 is completed then either Box 650 or Box 655 must be completed	108
Error code: 9438 Location: /IRenvelope/CompanyTaxReturn/EnhancedExpenditure/RAndDExpenditureSME Description: [659] should not be present if [650] does not equal 'yes' Transactional error (en): Box 659 must not be completed if Box 650 isn't completed	108
Error code: 9439 Location: /IRenvelope/CompanyTaxReturn/EnhancedExpenditure/RAndDExpenditureSME Description: If [L166] is present and [30] onOrAfter '2023-04-01' [659] must equal [L166] Transactional error (en): If Box L166 is completed and the return period start date in Box 30 is on or after 01/04/2023 then Box 659 must equal Box L166	108
Error code: 9440 Location: /IRenvelope/CompanyTaxReturn/EnhancedExpenditure/RandDEnhancedExpenditure Description: [660] should not be present if [659] is not present and [30] is on or after '2023-04-01' Transactional error (en): Box 660 must not be completed if Box 659 not completed and the return period start date in Box 30 is on or after 01/04/2023	109
Error code: 9441 Location: [CTG]/DeductionsAndReliefs/ManagementExpenses/Total Description: If [G55C] is present, [G55A] or [G55B] should be present Transactional error (en): Box G55C can only be completed if Box G55A or Box G55B are completed	269
Error code: 9442 Location: [CTG]/DeductionsAndReliefs/ManagementExpenses/Total Description: [G55C] should equal [G55A] plus [G55B] Transactional error (en): Box G55C must equal the sum of Boxes G55A and G55B	269
Error code: 9443 Location: [CTG]/DeductionsAndReliefs/ManagementExpenses/Total Description: [G55C] should equal [245]. Transactional error (en): Box G55C must equal Box 245	269
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Error code: 9445 Location: [CTG]/DeductionsAndReliefs/UKpropertyBusinessLosses/Total Description: If [G60C] is present, [G60A] or [G60B] should be present Transactional error (en): Box G60C can only be completed if Box G60A or Box G60B are completed	271
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<p>Error code: 9508</p> <p>Location: [CTN]/Section1</p> <p>Description: [N50] should be present if [N10] does not equal 'yes'</p> <p>Transactional error (en): Box N50 must be completed if Box N10 is not completed</p>	370
<p>Error code: 9509</p> <p>Location: [CTN]/Section1</p> <p>Description: [N55] should be present if [N10] does not equal 'yes'</p> <p>Transactional error (en): Box N55 must be completed if Box N10 is not completed</p>	370
<p>Error code: 9510</p> <p>Location: [CTC]/ClaimToGroupRelief/ClaimAuthorisation/CopyOfNoticesOfConsentAttached</p> <p>Description: If [SC161] is 'yes' then there must be a PDF attachment of type 'other' in this submission.</p> <p>Transactional error (en): If 'Copy of notices of consent' is completed then a PDF attachment of type 'Other' must be included</p> <p>Transactional error (cy): Os ydy 'Copi o hysbysiadau cydsynio wedi eu hatodi' wedi ei gwblhau yna mae'n rhaid bod atodiad ar ffurf PDF o'r math 'Arall' yn bresennol</p>	203
<p>Error code: 9511</p> <p>Location: [CTC]/SurrenderedGroupRelief/TotalSurrender</p> <p>Description: [C80] should equal the sum of [C45], [C50], [C55], [C75], [C60], [C65] and [C70]</p> <p>Transactional error (en): Box C80 must equal the sum of Boxes C45, C50, C55, C60, C65, C70 and C75</p> <p>Transactional error (cy): Mae'n rhaid i Fluch C80 fod yn hafal i swm Blychau C45, C50, C55, C60, C65, C70 ac C75</p>	207
<p>Error code: 9512</p> <p>Location: [CTN]/Section1</p> <p>Description: [N60] should be present if [N10] does not equal 'yes'</p> <p>Transactional error (en): Box N60 must be completed if Box N10 is not completed</p>	370
<p>Error code: 9513</p> <p>Location: [CTC]/SurrenderedGroupRelief/SurrenderInformation/Company/AccountingPeriod</p> <p>Description: The 'From' date of [C85B] should be on or before [35]</p> <p>Transactional error (en): The 'Accounting period of claimant company' From date in Box C85B must be on or before the return period To date in Box 35</p> <p>Transactional error (cy): Mae'n rhaid i ddyddiad O 'Cyfnod cyfrifyddu'r cwmni sy'n hawlio' ym Mluch C5B fod ar neu ar ôl dyddiad I cyfnod y ffurflen dreth ym Mluch 35</p>	208
<p>Error code: 9514</p> <p>Location: [CTC]/SurrenderedGroupRelief/SurrenderInformation/Company/AccountingPeriod</p> <p>Description: The period covered by [C85B] should not be longer than 12 months</p> <p>Transactional error (en): The 'Accounting period of claimant company' in Box C85B must not be longer than 12 months.</p> <p>Transactional error (cy): Ni ddylai 'Cyfnod cyfrifyddu'r cwmni sy'n hawlio' ym Mluch C85B fod yn hirach na 12 mis</p>	208
<p>Error code: 9515</p> <p>Location: [CTC]/SurrenderedGroupRelief/SurrenderInformation/Company/AccountingPeriod</p> <p>Description: The 'To' date of [C85B] should not be before the 'From' date</p> <p>Transactional error (en): The 'Accounting period of claimant company' To date must not be before the From date in Box C85B</p> <p>Transactional error (cy): Ni ddylai dyddiad I 'Cyfnod cyfrifyddu'r cwmni sy'n hawlio' fod cyn y dyddiad O ym Mluch C85B</p>	208
<p>Error code: 9516</p> <p>Location: [CTC]/SurrenderedGroupRelief/SurrenderInformation/Company/AccountingPeriod</p> <p>Description: The 'To' date of [C85B] should be on or after [30]</p> <p>Transactional error (en): The 'Accounting period of claimant company' To date in Box C85B must be on or after the return period From date in Box 30</p> <p>Transactional error (cy): Mae'n rhaid i ddyddiad I 'Cyfnod cyfrifyddu'r cwmni sy'n hawlio' ym Mluch C85B fod ar neu ar ôl dyddiad O cyfnod y ffurflen dreth ym Mluch 30</p>	208

<p>Error code: 9517 Location: [CTC]/SurrenderedGroupRelief/SurrenderInformation/AmountSurrenderedTotal Description: [C90] should equal the sum of all iterations of [C85D] Transactional error (en): Box C90 must equal the sum of all 'Amount surrendered' in Boxes C85D Transactional error (cy): Mae'n rhaid i Flwch C90 fod yn hafal i swm yr holl symiau 'Swm a ildwyd' ym Mlychau C85D</p>	209
<p>Error code: 9518 Location: [CTC]/ClaimToGroupRelief Description: [CLAIMAUTHORISATION] should be present if [N003] equals 'new' and [CLAIMTOGROUPRELIEF] is present Transactional error (en): The Claim authorisation section must be completed if the return type is New and there is a claim to group relief Transactional error (cy): Mae'n rhaid i'r adran 'Awdurdod cais' fod wedi ei gwblhau os ydy math y ffurflen dreth yn Newydd ac mae yna gais am ryddhad grŵp</p>	200
<p>Error code: 9519 Location: [CTC]/SurrenderedGroupRelief/ConsentToSurrender/ConsentOptions/NoticeOfConsentCompleted Description: [DECLARATION] should be present if [SC151] is present Transactional error (en): Amounts surrendered as group relief Declaration must be completed if Notice of consent is completed Transactional error (cy): Mae'n rhaid cwblhau Symiau a ildwyd fel Datganiad rhyddhad grŵp os yw Hysbysiad o gydsyniad wedi ei gwblhau</p>	210
<p>Error code: 9520 Location: [CTN]/Section1 Description: [N65] should be present if [N10] does not equal 'yes' Transactional error (en): Box N65 must be completed if Box N10 is not completed</p>	370
<p>Error code: 9521 Location: [CTC]/SurrenderedGroupRelief/ConsentToSurrender/ConsentOptions/CopyOfNoticesOfConsentAttached Description: [SC152] should not be present if [DECLARATION] is present Transactional error (en): Copies of notices of consent must not be completed if 'Amounts surrendered as group relief Declaration' is completed. Transactional error (cy): Ni ddylid cwblhau 'Copïau o hysbysiadau cydsynio' os yw 'Symiau a ildwyd fel Datganiad rhyddhad grŵp' wedi ei gwblhau.</p>	211
<p>Error code: 9522 Location: [CTC]/SurrenderedGroupRelief/ConsentToSurrender/ConsentOptions/CopyOfNoticesOfConsentAttached Description: If [SC152] is 'yes' then there must be a PDF attachment of type 'other' in this submission Transactional error (en): If Amounts surrendered as group relief 'Copies of notices of consent' is Yes then a PDF attachment of type 'Other' must be included Transactional error (cy): Os yw Symiau a ildwyd fel rhyddhad grŵp 'Copïau o hysbysiadau cydsynio' yn lawn yna mae'n rhaid cynnwys atodiad ar ffurf PDF o'r math 'Arall'</p>	211
<p>Error code: 9523 Location: [CTC]/SurrenderedGroupRelief/ConsentToSurrender/Declaration/CompanyName Description: [C95] should equal [1] Transactional error (en): The company name in Box C95 must equal the company name in Box 1 Transactional error (cy): Mae'n rhaid i enw'r cwmni ym Mlwch C95 fod yr un peth ag enw'r cwmni ym Mlwch 1</p>	212
<p>Error code: 9524 Location: [CTC]/SurrenderedGroupRelief/ConsentToSurrender/Declaration/AccountingPeriod Description: The 'From' and 'To' dates of [C105/C110] should equal [30] and [35] respectively Transactional error (en): Details of company surrendering relief Accounting period in Boxes C105 and C110 must match the Accounting period of the return in Boxes 30 and 35 Transactional error (cy): Mae'n rhaid i Fanylion cyfnod cyfrifyddu cwmni yn ildio rhyddhad ym Mlychau C105 ac C110 cyd-fynd â Chyfnod cyfrifyddu y ffurflen dreth ym Mlychau 30 a 35</p>	212
<p>Error code: 9525 Location: [CTN]/Section1/AllocationPeriod Description: [N15/N20] should not be present if [N10] equals 'yes' Transactional error (en): The accounting period in Boxes N15 and N20 must not be completed if Box N10 is completed</p>	371
<p>Error code: 9526 Location: [CTN]/Section1/AllocationPeriod Description: The 'From' date of [N15/N20] should be on or before [35] Transactional error (en): The period From date in Box N15 must be on or before the period To date in Box N20</p>	371
<p>Error code: 9527 Location: [CTN]/Section1/AllocationPeriod Description: The period covered by [N15/N20] should not be longer than 12 months Transactional error (en): The period covered in Boxes N15 and N20 must not be longer than 12 months</p>	371

Error code: 9528 Location: [CTN]/Section1/AllocationPeriod Description: The 'To' date of [N15/N20] should not be before the 'From' date Transactional error (en): The period To date in Box N20 must not be before the period From date in Box N15	371
Error code: 9529 Location: [CT_ProfitsTaxStructure]/Tax Description: [PTTAX] should not exceed [PTPROFITS]. Transactional error (en): TAX should not exceed PROFITS.	426
Error code: 9530 Location: [CTG]/DeductionsAndReliefs/CapitalAllowancesManagement/Total Description: [G65C] should equal [G65A] plus [G65B]. Transactional error (en): Box G65C must equal the sum of Boxes G65A and G65B	272
Error code: 9531 Location: [CTG]/DeductionsAndReliefs/CapitalAllowancesManagement/Total Description: [G65C] should equal [255]. Transactional error (en): Box G65C must equal Box 255	272
Error code: 9532 Location: [CTG]/DeductionsAndReliefs/NonTradeDeficits/Total Description: If [G70C] is present, [260] should be present Transactional error (en): Box G70C can only be completed if Box 260 is completed	273
Error code: 9533 Location: [CTG]/DeductionsAndReliefs/NonTradeDeficits/Total Description: If [G70C] is present, [G70A] or [G70B] should be present Transactional error (en): Box G70C can only be completed if Box G70A or Box G70B are completed	273
Error code: 9534 Location: [CTG]/DeductionsAndReliefs/NonTradeDeficits/Total Description: [G70C] should equal [G70A] plus [G70B]. Transactional error (en): Box G70C must equal the sum of Boxes G70A and G70B	273
Error code: 9535 Location: [CTG]/DeductionsAndReliefs/NonTradeDeficits/Total Description: [G70C] should equal [260]. Transactional error (en): Box G70C must equal Box 260	273
Error code: 9536 Location: [CTG]/DeductionsAndReliefs/CarriedForwardNonTradeDeficits/Total Description: If [G73C] is present, [263] should be present Transactional error (en): Box G73C can only be completed if Box 263 is completed	274
Error code: 9537 Location: [CTG]/DeductionsAndReliefs/CarriedForwardNonTradeDeficits/Total Description: If [G73C] is present, [G73A] or [G73B] should be present Transactional error (en): Box G73C can only be completed if Box G73A or Box G73B are completed	274
Error code: 9538 Location: [CTG]/DeductionsAndReliefs/CarriedForwardNonTradeDeficits/Total Description: [G73C] should equal [G73A] plus [G73B]. Transactional error (en): Box G73C must equal the sum of Boxes G73A and G73B	274
Error code: 9539 Location: [CTG]/DeductionsAndReliefs/CarriedForwardNonTradeDeficits/Total Description: [G73C] should equal [263]. Transactional error (en): Box G73C must equal Box 263	274
Error code: 9540 Location: [CTG]/DeductionsAndReliefs/NonTradingLossIntangibles/Total Description: If [G75C] is present, [265] should be present Transactional error (en): Box G75C can only be completed if Box 265 is completed	275
Error code: 9541 Location: [CTG]/DeductionsAndReliefs/NonTradingLossIntangibles/Total Description: If [G75C] is present, [G75A] or [G75B] should be present Transactional error (en): Box G75C can only be completed if Box G75A or Box G75B are completed	275
Error code: 9542 Location: [CTG]/DeductionsAndReliefs/NonTradingLossIntangibles/Total Description: [G75C] should equal [G75A] plus [G75B]. Transactional error (en): Box G75C must equal the sum of Boxes G75A and G75B	275
Error code: 9543 Location: [CTC]/SurrenderedGroupRelief/ConsentToSurrender/Declaration/TaxReference Description: [C100] should equal [3] Transactional error (en): The tax reference in Box C100 must equal the tax reference in Box 3 Transactional error (cy): Mae'n rhaid i'r cyfeirnod treth ym Mlwch C100 fod yr un peth â'r cyfeirnod treth ym Mlwch 3	212

<p>Error code: 9544 Location: [CTC] Description: At least one of [CLAIMTOGROUPRELIEF], [SURRENDEREDGROUPRELIEF], [GROUPRELIEFCFL] or [SURRGROUPRELIEFCFL] should be present Transactional error (en): At least one of 'Part 1: Claims to group relief', 'Part 2: Amounts surrendered as group relief' must be completed, 'Part 3: Claims to group relief for carried forward losses' and 'Part 4: Amounts surrendered as group relief for carried forward losses' must be completed Transactional error (cy): Mae'n rhaid llenwi o leiaf un o'r rhain: 'Rhan 1: Ceisiadau am ryddhad grŵp' a 'Rhan 2: Symiau a ildwyd fel rhyddhad grŵp'. Mae'n rhaid llenwi 'Rhan 3: Ceisiadau am ryddhad grŵp ar gyfer colledion a gariwyd ymlaen' a 'Rhan 4: Symiau a ildwyd fel rhyddhad grŵp ar gyfer colledion a gariwyd ymlaen'</p>	199
<p>Error code: 9545 Location: [CTC]/GroupReliefForCarriedForwardLosses Description: [CLAIMAUTHORISATION2] should be present if [N003] equals 'new' and [GROUPRELIEFCFL] is present Transactional error (en): The Claim authorisation section must be completed if the return type is New and there is a claim to group relief for carried forward losses Transactional error (cy): Mae'n rhaid llenwi'r adran 'Awdurdodi cais' os mai 'Newydd' yw math y Ffurflen Dreth a bod cais am ryddhad grŵp ar gyfer colledion a gariwyd ymlaen</p>	213
<p>Error code: 9546 Location: [CTC]/GroupReliefForCarriedForwardLosses/CompanyInformation/Company/AccountingPeriod Description: The 'From' date of [C125B] should be on or before [35] Transactional error (en): The 'Accounting period From date of surrendering company' in Box C125B must be on or before the return period To date in Box 35 Transactional error (cy): Mae'n rhaid i'r 'Dyddiad I cyfnod cyfrifyddu'r cwmni sy'n ildio' ym Mluch C125B fod ar neu ar ôl dyddiad O cyfnod y ffurflen dreth ym Mluch 35</p>	214
<p>Error code: 9547 Location: [CTC]/GroupReliefForCarriedForwardLosses/CompanyInformation/Company/AccountingPeriod Description: The period covered by [C125B] should not be longer than 12 months Transactional error (en): The 'Accounting period of surrendering company' in Box C125B must not be longer than 12 months. Transactional error (cy): Ni ddylai'r 'Cyfnod cyfrifyddu'r cwmni sy'n ildio' ym Mluch C125B fod yn hirach na 12 mis.</p>	214
<p>Error code: 9548 Location: [CTC]/GroupReliefForCarriedForwardLosses/CompanyInformation/Company/AccountingPeriod Description: The 'To' date of [C125B] should not be before the 'From' date Transactional error (en): The 'Accounting period of surrendering company' To date must not be before the From date in Box C125B Transactional error (cy): Ni ddylai dyddiad I 'Cyfnod cyfrifyddu'r cwmni sy'n ildio' fod cyn y dyddiad O ym Mluch C125B</p>	214
<p>Error code: 9549 Location: [CTC]/GroupReliefForCarriedForwardLosses/CompanyInformation/Company/AccountingPeriod Description: The 'To' date of [C125B] should be on or after [30] Transactional error (en): The 'Accounting period of surrendering company' To date in Box C125B must be on or after the return period From date in Box 30 Transactional error (cy): Mae'n rhaid i ddyddiad I 'Cyfnod cyfrifyddu'r cwmni sy'n ildio' ym Mluch C125B fod ar neu ar ôl dyddiad O cyfnod y ffurflen dreth ym Mluch 30</p>	214
<p>Error code: 9550 Location: [CTC]/GroupReliefForCarriedForwardLosses/CompanyInformation/TotalAmountClaimed Description: [312] should be present and equal to [C130] if [C130] is present. Transactional error (en): If Box C130 is completed then Box 312 must be completed and equal to Box C130 Transactional error (cy): Os yw Bluch C130 wedi ei gwblhau mae'n rhaid i Fluch 312 fod wedi ei gwblhau ac yn hafal i Fluch C130</p>	215
<p>Error code: 9551 Location: [CTC]/GroupReliefForCarriedForwardLosses/CompanyInformation/TotalAmountClaimed Description: [C130] should equal the sum of all iterations of [C125D] Transactional error (en): Box C130 must equal the sum of 'Claims to group relief for carried forward losses Amount Claimed' in Boxes C125D Transactional error (cy): Mae'n rhaid i Fluch C130 fod yn hafal i swm 'Ceisiadau am ryddhad grŵp ar gyfer colledion a gariwyd ymlaen - Swm a Hawliwyd' ym Mlychau C125D</p>	215
<p>Error code: 9552 Location: [CTC]/GroupReliefForCarriedForwardLosses/ClaimAuthorisation/CopyOfNoticesOfConsentAttached Description: If [SC172] is 'yes' then there must be a PDF attachment of type 'other' in this submission. Transactional error (en): If 'Copy of notices of consent' is completed then a PDF attachment of type 'Other' must be included Transactional error (cy): Os ydy 'Copi o hysbysiadau cydsynio wedi eu hatodi' wedi ei gwblhau yna mae'n rhaid bod atodiad ar ffurf PDF o'r math 'Arall' yn bresennol</p>	216

<p>Error code: 9553</p> <p>Location: [CTC]/GroupReliefForCarriedForwardLosses/ClaimAuthorisation/CopyOfNoticesOfConsentAttached</p> <p>Description: [312] should exceed 0 if [SC172] is present</p> <p>Transactional error (en): If 'Copy of notices of consent' is completed then Box 312 must be greater than 0 (zero)</p> <p>Transactional error (cy): Os ydy 'Copi o hysbysiadau cydsynio wedi eu hatodi' wedi ei gwblhau yna mae'n rhaid bod Blwch 312 yn fwy na 0 (sero)</p>	216
<p>Error code: 9554</p> <p>Location: [CTC]/SurrenderedGroupReliefForCarriedForwardLosses/TotalSurrender</p> <p>Description: [C185] should equal the sum of [C160], [C165], [C170], [C175] and [C180]</p> <p>Transactional error (en): Box C185 must equal the sum of Boxes C160, C165, C170, C175 and C180</p> <p>Transactional error (cy): Mae'n rhaid i Flwch C80 fod yn hafal i swm Blychau C160, C165, C170, C175 ac C180</p>	220
<p>Error code: 9555</p> <p>Location: [CTC]/SurrenderedGroupReliefForCarriedForwardLosses/SurrenderInformation/Company/AccountingPeriod</p> <p>Description: The 'From' date of [C190B] should be on or before [35]</p> <p>Transactional error (en): The 'Accounting period of claimant company' From date in Box C190B must be on or before the return period To date in Box 35</p> <p>Transactional error (cy): Mae'n rhaid i ddyddiad O 'Cyfnod cyfrifyddu'r cwmni sy'n hawlio' ym Mlwch C190B fod ar neu ar ôl dyddiad I cyfnod y ffurflen dreth ym Mlwch 35</p>	221
<p>Error code: 9556</p> <p>Location: [CTC]/SurrenderedGroupReliefForCarriedForwardLosses/SurrenderInformation/Company/AccountingPeriod</p> <p>Description: The period covered by [C190B] should not be longer than 12 months</p> <p>Transactional error (en): The 'Accounting period of claimant company' in Box C190B must not be longer than 12 months.</p> <p>Transactional error (cy): Ni ddylai 'Cyfnod cyfrifyddu'r cwmni sy'n hawlio' ym Mlwch C190B fod yn hirach na 12 mis</p>	221
<p>Error code: 9557</p> <p>Location: [CTC]/SurrenderedGroupReliefForCarriedForwardLosses/SurrenderInformation/Company/AccountingPeriod</p> <p>Description: The 'To' date of [C190B] should not be before the 'From' date</p> <p>Transactional error (en): The 'Accounting period of claimant company' To date must not be before the From date in Box C190B</p> <p>Transactional error (cy): Ni ddylai dyddiad I 'Cyfnod cyfrifyddu'r cwmni sy'n hawlio' fod cyn y dyddiad O ym Mlwch C190B</p>	221
<p>Error code: 9558</p> <p>Location: [CTC]/SurrenderedGroupReliefForCarriedForwardLosses/SurrenderInformation/Company/AccountingPeriod</p> <p>Description: The 'To' date of [C190B] should be on or after [30]</p> <p>Transactional error (en): The 'Accounting period of claimant company' To date in Box C190B must be on or after the return period From date in Box 30</p> <p>Transactional error (cy): Mae'n rhaid i ddyddiad I 'Cyfnod cyfrifyddu'r cwmni sy'n hawlio' ym Mlwch C190B fod ar neu ar ôl dyddiad O cyfnod y ffurflen dreth ym Mlwch 30</p>	221
<p>Error code: 9559</p> <p>Location: [CTC]/SurrenderedGroupReliefForCarriedForwardLosses/SurrenderInformation/AmountSurrenderedTotal</p> <p>Description: [C195] should equal the sum of all iterations of [C190D]</p> <p>Transactional error (en): Box C195 must equal the sum of all 'Amount surrendered' in Boxes C190D</p> <p>Transactional error (cy): Mae'n rhaid i Flwch C195 fod yn hafal i swm yr holl symiau 'Swm a ildwyd' ym Mlychau C190D</p>	222
<p>Error code: 9560</p> <p>Location: [CTC]/SurrenderedGroupReliefForCarriedForwardLosses/ConsentToSurrender/ConsentOptions/SimplifiedArrangementInForce</p> <p>Description: [C195] should exceed 0 if [SC188] is present</p> <p>Transactional error (en): If 'Simplified arrangement in force' is completed then Box C195 must be greater than 0 (zero)</p> <p>Transactional error (cy): Os yw 'Trefniant syml mewn grym' wedi ei gwblhau yna mae'n rhaid i Flwch C195 fod yn fwy na 0 (sero)</p>	223
<p>Error code: 9561</p> <p>Location: [CTC]/SurrenderedGroupReliefForCarriedForwardLosses/ConsentToSurrender/ConsentOptions/NoticeOfConsentCompleted</p> <p>Description: [DECLARATION2] should be present if [SC189] is present</p> <p>Transactional error (en): Amounts surrendered as group relief for carried forward losses Declaration must be completed if Notice of consent is completed</p> <p>Transactional error (cy): Mae'n rhaid llenwi 'Datganiad - Symiau a ildwyd fel rhyddhad grŵp ar gyfer colledion a gariwyd ymlaen' os yw'r 'Hysbysiad o gydsyniad' wedi ei lenwi</p>	223

<p>Error code: 9562</p> <p>Location: [CTC]/SurrenderedGroupReliefForCarriedForwardLosses/ConsentToSurrender/ConsentOptions/NoticeOfConsentCompleted</p> <p>Description: [C195] should exceed 0 if [SC189] is present</p> <p>Transactional error (en): If 'Simplified arrangement in force' is completed then Box C195 must be greater than 0 (zero)</p> <p>Transactional error (cy): Os yw 'Trefniant syml mewn grym' wedi ei gwblhau yna mae'n rhaid i Flwch C195 fod yn fwy na 0 (sero)</p>	223
<p>Error code: 9563</p> <p>Location: [CTC]/SurrenderedGroupReliefForCarriedForwardLosses/ConsentToSurrender/ConsentOptions/NoticeOfConsentCompleted</p> <p>Description: [SC189] should not be present if [SC190] is present</p> <p>Transactional error (en): Notice of consent completed' must not be Yes if 'Copy of notices of consent attached' is Yes</p> <p>Transactional error (cy): Rhaid i hysbysiad cydsynio wedi ei gwblhau peidio â bod yn lawn os ydy 'Copi o hysbysiadau cydsynio wedi eu hatodi' yn lawn</p>	223
<p>Error code: 9564</p> <p>Location: [CTC]/SurrenderedGroupReliefForCarriedForwardLosses/ConsentToSurrender/ConsentOptions/CopyOfNoticesOfConsentAttached</p> <p>Description: [SC190] should not be present if [DECLARATION2] is present</p> <p>Transactional error (en): Copies of notices of consent' must not be completed if 'Amounts surrendered as group relief for carried forward losses Declaration' is completed</p> <p>Transactional error (cy): Ni ddylid llenwi 'Copiau o hysbysiadau cydsynio' os yw 'Datganiad Symiau a ildwyd fel rhyddhad grŵp ar gyfer colledion a gariwyd ymlaen' wedi ei lenwi</p>	224
<p>Error code: 9565</p> <p>Location: [CTC]/SurrenderedGroupReliefForCarriedForwardLosses/ConsentToSurrender/ConsentOptions/CopyOfNoticesOfConsentAttached</p> <p>Description: If [SC190] is 'yes' then there must be a PDF attachment of type 'other' in this submission.</p> <p>Transactional error (en): If Amounts surrendered as group relief for carried forward losses 'Copies of notices of consent' is Yes then a PDF attachment of type 'Other' must be included</p> <p>Transactional error (cy): Os yw Symiau a ildwyd fel rhyddhad grŵp ar gyfer colledion a gariwyd ymlaen 'Copiau o hysbysiadau cydsynio' yn 'lawn', mae'n rhaid cynnwys atodiad ar ffurf PDF o'r math 'Arall'</p>	224
<p>Error code: 9566</p> <p>Location: [CTC]/SurrenderedGroupReliefForCarriedForwardLosses/ConsentToSurrender/ConsentOptions/CopyOfNoticesOfConsentAttached</p> <p>Description: [C195] should exceed 0 if [SC190] is present</p> <p>Transactional error (en): If 'Copy of notices of consent' is Yes then Box C195 must be greater than 0 (zero)</p> <p>Transactional error (cy): Os ydy 'Copi o hysbysiadau cydsynio wedi eu hatodi' yn lawn yna mae'n rhaid bod Blwch C195 yn fwy na 0 (sero)</p>	224
<p>Error code: 9567</p> <p>Location: [CTC]/SurrenderedGroupReliefForCarriedForwardLosses/ConsentToSurrender/Declaration/CompanyName</p> <p>Description: [C200] should equal [1]</p> <p>Transactional error (en): The company name in Box C200 must equal the company name in Box 1</p> <p>Transactional error (cy): Mae'n rhaid i enw'r cwmni ym Mlwch C200 fod yr un peth ag enw'r cwmni ym Mlwch 1</p>	224
<p>Error code: 9568</p> <p>Location: [CTC]/SurrenderedGroupReliefForCarriedForwardLosses/ConsentToSurrender/Declaration/TaxReference</p> <p>Description: [C205] should equal [3]</p> <p>Transactional error (en): The tax reference in Box C205 must equal the tax reference in Box 3</p> <p>Transactional error (cy): Mae'n rhaid i'r cyfeirnod treth ym Mlwch C205 fod yr un peth â'r cyfeirnod treth ym Mlwch 3</p>	225
<p>Error code: 9569</p> <p>Location: [CTC]/SurrenderedGroupReliefForCarriedForwardLosses/ConsentToSurrender/Declaration/AccountingPeriod</p> <p>Description: The 'From' and 'To' dates of [C210/C215] should equal [30] and [35] respectively</p> <p>Transactional error (en): Details of company surrendering relief Accounting period in Boxes C210 and C215 must match the Accounting period of the return in Boxes 30 and 35</p> <p>Transactional error (cy): Mae'n rhaid i Fanylion cyfnod cyfrifyddu cwmni yn ildio rhyddhad ym Mlychau C210 ac C215 cyd-fynd â Chyfnod cyfrifyddu y ffurflen dreth ym Mlychau 30 a 35</p>	225
<p>Error code: 9570</p> <p>Location: [CTG]/DeductionsAndReliefs/NonTradingLossIntangibles/Total</p> <p>Description: [G75C] should equal [265].</p> <p>Transactional error (en): Box G75C must equal Box 265</p>	275
<p>Error code: 9571</p> <p>Location: [CTG]/DeductionsAndReliefs/TradingLosses/Total</p> <p>Description: If [G80C] is present, [275] should be present</p> <p>Transactional error (en): Box G80C can only be completed if Box 275 is completed</p>	276

Error code: 9572 Location: [CTG]/DeductionsAndReliefs/TradingLosses/Total Description: If [G80C] is present, [G80A] or [G80B] should be present Transactional error (en): Box G80C can only be completed if Box G80A or Box G80B are completed	276
Error code: 9573 Location: [CTG]/DeductionsAndReliefs/TradingLosses/Total Description: [G80C] should equal [G80A] plus [G80B] Transactional error (en): Box G80C must equal the sum of Boxes G80A and G80B	276
Error code: 9574 Location: [CTG]/DeductionsAndReliefs/TradingLosses/Total Description: [G80C] should equal [275]. Transactional error (en): Box G80C must equal Box 275	276
Error code: 9575 Location: [CTG]/DeductionsAndReliefs/TradingLossesUsed/Total Description: [G85C] should equal [G85B]. Transactional error (en): Box G85C must equal Box G85B	277
Error code: 9576 Location: [CTG]/DeductionsAndReliefs/TradingLossesCarriedBack Description: If [G90] is present, [280] should be present Transactional error (en): Box G90 can only be completed if Box 280 is completed	277
Error code: 9577 Location: [CTG]/DeductionsAndReliefs/TradingLossesCarriedForward/Total Description: If [G92C] is present, [285] should be present Transactional error (en): Box G92C can only be completed if Box 285 is completed	278
Error code: 9578 Location: [CTG]/DeductionsAndReliefs/TradingLossesCarriedForward/Total Description: If [G92C] is present, [G92A] or [G92B] should be present Transactional error (en): Box G92C can only be completed if Box G92A or Box G92B are completed	278
Error code: 9579 Location: [CTG]/DeductionsAndReliefs/TradingLossesCarriedForward/Total Description: [G92C] should equal [G92A] plus [G92B] Transactional error (en): Box G92C must equal the sum of Boxes G92A and G92B	278
Error code: 9580 Location: [CTG]/DeductionsAndReliefs/TradingLossesCarriedForward/Total Description: [G92C] should equal [285]. Transactional error (en): Box G92C must equal Box 285	278
Error code: 9581 Location: [CTG]/DeductionsAndReliefs/TradingLossesCarriedForwardUsed/Total Description: [G93C] should equal [G93B]. Transactional error (en): Box G93C must equal Box G93B	279
Error code: 9582 Location: [CTG]/DeductionsAndReliefs/NonTradeCapitalAllowances/Total Description: If [G95C] is present, [290] should be present Transactional error (en): Box G95C can only be completed if Box 290 is completed	280
Error code: 9583 Location: [CTG]/DeductionsAndReliefs/NonTradeCapitalAllowances/Total Description: If [G95C] is present, [G95A] or [G95B] should be present Transactional error (en): Box G95C can only be completed if Box G95A or Box G95B are completed	280
Error code: 9584 Location: [CTG]/DeductionsAndReliefs/NonTradeCapitalAllowances/Total Description: [G95C] should equal [G95A] plus [G95B] Transactional error (en): Box G95C must equal the sum of Boxes G95A and G95B	280
Error code: 9585 Location: [CTG]/DeductionsAndReliefs/NonTradeCapitalAllowances/Total Description: [G95C] should equal [290]. Transactional error (en): Box G95C must equal Box 290	280
Error code: 9586 Location: [CTG]/DeductionsAndReliefs/TotalOfDeductionsAndReliefs/Total Description: If [G100C] is present, [295] should be present Transactional error (en): Box G100C can only be completed if Box 295 is completed	281
Error code: 9587 Location: [CTG]/DeductionsAndReliefs/TotalOfDeductionsAndReliefs/Total Description: If [G100C] is present, [G100A] or [G100B] should be present Transactional error (en): Box G100C can only be completed if Box G100A or Box G100B are completed	281

Error code: 9588 Location: [CTG]/DeductionsAndReliefs/TotalOfDeductionsAndReliefs/Total Description: [G100C] must equal the sum of [G50C], [G55C], [G60C], [G65C], [G70C], [G73C], [G75C], [G80C], [G92C] and [G95C] Transactional error (en): Box G100C must equal the sum of Boxes G50C, G55C, G60C, G65C, G70C, G73C, G75C, G80C, G92C and G95C	281
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Error code: 9590 Location: [CTG]/DeductionsAndReliefs/TotalOfDeductionsAndReliefs/Total Description: [G100C] should equal [G100A] plus [G100B] Transactional error (en): Box G100C must equal the sum of Boxes G100A and G100B	281
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Error code: 9592 Location: [CTG]/DeductionsAndReliefs/ProfitsBeforeDonationsAndGroupRelief/Total Description: If [G105C] is present, [G105A] or [G105B] should be present Transactional error (en): Box G105C can only be completed if Box G105A or Box G105B are completed	283
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Error code: 9595 Location: [CTG]/DeductionsAndReliefs/ProfitsBeforeDonationsAndGroupRelief/Total Description: [G105C] should equal [G105A] plus [G105B] Transactional error (en): Box G105C must equal the sum of Boxes G105A and G105B	283
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Error code: 9597 Location: [CTG]/DeductionsAndReliefs/QualifyingDonations/Total Description: If [G110C] is present, [G110A] or [G110B] should be present Transactional error (en): Box G110C can only be completed if Box G110A or Box G110B are completed	284
Error code: 9598 Location: [CTG]/DeductionsAndReliefs/QualifyingDonations/Total Description: [G110C] should equal [G110A] plus [G110B] Transactional error (en): Box G110C must equal the sum of Boxes G110A and G110B	284
Error code: 9599 Location: [CTG]/DeductionsAndReliefs/QualifyingDonations/Total Description: [G110C] should equal [305]. Transactional error (en): Box G110C must equal Box 305	284
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Error code: 9601 Location: /IRenvelope/CompanyTaxReturn/TaxReconciliation/ExporterInformation Description: If [N118] is present the following should be true: [616] is present or [617] is present or [618] is present Transactional error (en): If the 'Exporter information' section is present then at least one of Boxes 616, 617 or 618 must be completed	103
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Error code: 9603 Location: /IRenvelope/CompanyTaxReturn/TaxReconciliation/ExporterInformation/NeitherGoodsNorServicesExported Description: [618] should not be present if [617] is present Transactional error (en): Box 618 must not be completed if Box 617 is completed	104
Error code: 9604 Location: [CTN]/Section1/AllocationPeriod Description: The 'To' date of [N15/N20] should be on or after [30] Transactional error (en): The period To date in Box N20 must be on or after the return period From date in Box 30	371
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Error code: 9606 Location: /IRenvelope/CompanyTaxReturn/AllowancesAndCharges/MachineryAndPlantSuperDeduction Description: [691/692] should not be present if [35] on or before '2021-03-31' Transactional error (en): Boxes 691 and 692 must not be completed if the return period end date in Box 35 is on or before 31 March 2021	112
Error code: 9607 Location: /IRenvelope/CompanyTaxReturn/AllowancesAndCharges/MachineryAndPlantSuperDeduction Description: [772] must be submitted if the "CapitalAllowances" component of [691/692] is submitted Transactional error (en): Box 772 must be completed if Box 691 is completed	112
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Error code: 9611 Location: [CTE]/InformationRequired/Expenditure/TradingCosts Description: [E50] should exceed 0 if [E95] is present Transactional error (en): Box E50 must be greater than 0 (zero) if Box E95 is completed Transactional error (cy): Mae'n rhaid i Flwch E50 fod yn fwy na 0 (sero) os yw Blwch E95 wedi ei gwblhau	235
Error code: 9612 Location: [CTE]/InformationRequired/Expenditure/UKlandBuildings Description: [E60] should exceed 0 if [E100] is present Transactional error (en): Box E60 must be greater than 0 (zero) if Box E100 is completed Transactional error (cy): Mae'n rhaid i Flwch E60 fod yn fwy na 0 (sero) os yw Blwch E100 wedi ei gwblhau	235
Error code: 9613 Location: [CTE]/InformationRequired/Assets/InvestmentsOrLoans/Qualifying Description: [E180] should not be present if [E185] is present Transactional error (en): Box E180 must not be completed if Box E185 is completed. Transactional error (cy): Ni ddylid cwblhau Blwch E180 os yw Blwch E185 wedi ei gwblhau.	241
Error code: 9614 Location: [CTE]/InformationRequired/Income/Total Description: [E90] should equal the sum of [E50], [E55], [E60], [E65], [E70], [E75], [E80] and [E85] Transactional error (en): Box E90 must equal the sum of Boxes E50, E55, E60, E65, E70, E75, E80 and E85 Transactional error (cy): Mae'n rhaid i Flwch E9 fod yn hafal i swm Blychau E50, E55, E60, E65, E70, E75, E80 ac E85	234

<p>Error code: 9615</p> <p>Location: [CTE]/InformationRequired/Expenditure/Total</p> <p>Description: [E125] should equal the sum of [E95], [E100], [E105], [E110], [E115] and [E120]</p> <p>Transactional error (en): Box E125 must equal the sum of Boxes E95, E100, E105, E110, E115 and E120</p> <p>Transactional error (cy): Mae'n rhaid i Flwch E25 fod yn hafal i swm Blychau E95, E100, E105, E110, E115 ac E120</p>	236
<p>Error code: 9616</p> <p>Location: /Renvelope/CompanyTaxReturn/NotIncluded/MachineryAndPlantSuperDeduction</p> <p>Description: [772] must be submitted if the "CapitalAllowances" component of [741/742] is submitted</p> <p>Transactional error (en): Box 772 must be completed if Box 741 is completed</p>	118
<p>Error code: 9617</p> <p>Location: /Renvelope/CompanyTaxReturn/NotIncluded/MachineryAndPlantSpecialRateAllowance</p> <p>Description: [743/744] should not be present if [35] on or before '2021-03-31'</p> <p>Transactional error (en): Boxes 743 and 744 must not be completed if the return period end date in Box 35 is on or before 31 March 2021</p>	118
<p>Error code: 9618</p> <p>Location: /Renvelope/CompanyTaxReturn/NotIncluded/MachineryAndPlantSpecialRateAllowance</p> <p>Description: [773] must be submitted if the "CapitalAllowances" component of [743/744] is submitted</p> <p>Transactional error (en): Box 773 must be completed if Box 743 is completed</p>	118
<p>Error code: 9619</p> <p>Location: /Renvelope/CompanyTaxReturn/QualifyingExpenditure/MachineryAndPlantSuperDeduction</p> <p>Description: [772] should not be present if [35] on or before '2021-03-31'</p> <p>Transactional error (en): Box 772 must not be completed if the return period end date in Box 35 is on or before 31 March 2021</p>	121
<p>Error code: 9620</p> <p>Location: /Renvelope/CompanyTaxReturn/QualifyingExpenditure/MachineryAndPlantSpecialRateAllowance</p> <p>Description: [773] should not be present if [35] on or before '2021-03-31'</p> <p>Transactional error (en): Box 773 must not be completed if the return period end date in Box 35 is on or before 31 March 2021</p>	121
<p>Error code: 9621</p> <p>Location: [CTB]/HybridAndOtherMismatches</p> <p>Description: [B70] should be present if [B65] is present</p> <p>Transactional error (en): Box B70 must be completed if Box B65 is completed</p>	195
<p>Error code: 9622</p> <p>Location: [CTB]/HybridAndOtherMismatches</p> <p>Description: Group must not be empty</p> <p>Transactional error (en): If 'Hybrid and other mismatches' group is present then at least one of Boxes B40 to B85 must be completed</p>	195
<p>Error code: 9623</p> <p>Location: [CTL]/PreStep1Restriction/PreStep1CorporationTaxLiability</p> <p>Description: [L6] is valid only if this equals [475]</p> <p>Transactional error (en): Box L6 must equal Box 475</p>	338
<p>Error code: 9624</p> <p>Location: [CTL]/PreStep1Restriction/AmountOfStep2BroughtForwardRDEC</p> <p>Description: [L7] is valid only if this equals [L194]</p> <p>Transactional error (en): Box L7 must equal Box L194</p>	339
<p>Error code: 9625</p> <p>Location: [CTL]/PreStep1Restriction/AmountOfStep2BroughtForwardRDEC</p> <p>Description: Must equal the lesser of [L5] and [L6]</p> <p>Transactional error (en): Box L7 must equal the lesser of Box L5 and L6</p>	339
<p>Error code: 9626</p> <p>Location: [CTL]/PreStep1Restriction/AmountCarriedForward</p> <p>Description: [L8] is valid only if this equals ([L5] minus [L7])</p> <p>Transactional error (en): Box L8 must equal Box L5 minus Box L7</p>	339
<p>Error code: 9627</p> <p>Location: [CTL]/PreStep1Restriction/AmountCarriedForward</p> <p>Description: [L8] is valid only if this equals [L129]</p> <p>Transactional error (en): Box L8 must equal Box L129</p>	339
<p>Error code: 9628</p> <p>Location: [CTL]/PreStep1Restriction/RemainingCorporationTaxLiability</p> <p>Description: [L9] is valid only if this equals ([L6] minus [L7])</p> <p>Transactional error (en): Box L9 must equal Box L6 minus Box L7</p>	339

Error code: 9630 Location: [CTL]/Step2/RDECcarisingInThisAPlessRemainingCorporationTaxLiabilityAtStep1 Description: If [L40] is less than [L15] then [L62] must equal [L15]-[L40], else [L62] must equal zero Transactional error (en): If Box L40 is less than Box L15 then Box L62 must equal Box L15 minus Box L40 otherwise Box L62 must equal 0 (zero)	344
Error code: 9631 Location: [CTL]/Step2/Step2RestrictionCarriedForwardToNextAccountingPeriod Description: If ([L9] is present or [30] is on or after '2022-04-01') and [L60] is less than [L62] then [L65] must equal [L62] - [L60] Transactional error (en): If box L9 is completed or the return period start date in Box 30 is on or after 1 April 2022 and Box L60 is less than Box L62, then Box L65 must equal Box L62 minus Box L60	345
Error code: 9632 Location: [CTL]/RDECcarriedForward/PreStep1Restriction Description: [L129] is valid only if this equals [L8] Transactional error (en): Box L129 must equal Box L8	351
Error code: 9633 Location: [CTL]/RDECcarriedForward/BalanceCarriedForwardToNextAccountingPeriod Description: If [L8] is present or [30] is on or after '2022-04-01' then [L140] must equal [L129] + [L130] - [L135] Transactional error (en): If Box L8 is completed or the return period start date in Box 30 is on or after 1 April 2022 then Box L140 must equal the sum of Boxes L129 and L130 minus Box L135	352
Error code: 9634 Location: [CTL]/SME Description: [L167A] should be present if [L167] equals 'yes' Transactional error (en): Box L167A must be completed if Box L167 is completed	355
Error code: 9635 Location: [CTN]/Section1/PreviousAllocatingMemberTaxReference Description: [N30] should not be present if [N10] equals 'yes' Transactional error (en): Box N30 must not be completed if Box N10 is completed	372
Error code: 9636 Location: [CTL]/SME Description: [L168A] should be present if [L168] is present Transactional error (en): Box L168A must be completed if Box L168 is completed	355
Error code: 9637 Location: [CTL]/SME Description: [L169A] should be present if [L169] is present Transactional error (en): Box L169A must be completed if Box L169 is completed	355
Error code: 9638 Location: [CTN]/Section1/IsUltimateParentCompany Description: [N35] should not be present if [N10] equals 'yes' Transactional error (en): Box N35 must not be completed if Box N10 is completed	372
Error code: 9639 Location: [CTL]/SME/TotalExpenditureOnExternallyProvidedWorkersFromAndSubcontractingToConnectedPersons Description: [L167A] should not be present if [L167] does not equal 'yes' Transactional error (en): Box L167A must not be completed if Box L167 is not completed	356
Error code: 9640 Location: [CTL]/SME/TotalExpenditureOnExternallyProvidedWorkersFromAndSubcontractingToConnectedPersons Description: [L167A] is valid only if this does not exceed ([L166] times 0.15) Transactional error (en): The entry in Box L167A must not be greater than Box L166 multiplied by 0.15	356
Error code: 9641 Location: [CTL]/SME/PAYENICforWhichTheCompanyIsLiableInThisAccountingPeriod Description: [L168] should not be present if [L167] equals 'yes' Transactional error (en): Box L168 must not be completed if Box L167 is completed	356
Error code: 9642 Location: [CTL]/SME/RandDPayableTaxCreditClaim Description: If [L167] is not equal to 'yes' and [30] is on or after '2021-04-01' then [L170] must not exceed £20,000 + (([L168] + [L169]) * 3) Transactional error (en): If Box L167 is not completed and the return period start date in Box 30 is on or after 1 April 2021 then Box L170 must not exceed the sum of Boxes L168 and L169 multiplied by 3 plus 20,000	357
Error code: 9643 Location: [CTL]/TotalRandDSetOffAgainstLiabilities/RDECpreStep1DischargeAmount Description: [L194] is valid only if this equals [L7] Transactional error (en): Box L194 must equal Box L7	359

Error code: 9644 Location: [CTM] Description: If [N117] is present, then one of [M5] or [M20] should be present Transactional error (en): Supplementary form CT600M can only be present if section M5 or M20 is completed	361
Error code: 9645 Location: [CTM] Description: [M10] must be present if [M5] is present Transactional error (en): Box M10 must be completed if section M5 is present	361
Error code: 9646 Location: [CTM] Description: [M15] must be present if [M5] is present Transactional error (en): Box M15 must be completed if section M5 is present	361
Error code: 9647 Location: [CTM] Description: [M25] must be present if [M20D] is present Transactional error (en): Box M25 must be completed if Box M20D is completed	361
Error code: 9648 Location: [CTM] Description: [M30] must be present if [M20E] is present Transactional error (en): Box M30 must be completed if Box M20E is completed	361
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Error code: 9651 Location: [CTF]/TonnageTax/Information/TonnageGroup/GroupElection Description: [F10] should be present if [F5A/F5B] equals 'yes' Transactional error (en): Box F10 must be completed if Box F5A is Yes Transactional error (cy): Mae'n rhaid cwblhau Blwch F10 os yw Blwch F5A yn lawn	244
Error code: 9652 Location: [CTF]/TonnageTax/Information/TonnageGroup/GroupElection Description: [F25A/F25B/F25C] should be present if [F5A/F5B] equals 'yes' Transactional error (en): Box F25A, F25B or F25C must be completed if Box F5A is Yes Transactional error (cy): Mae'n rhaid cwblhau Blwch F25A, F25B neu F25C os yw Blwch F5A yn lawn	244
Error code: 9653 Location: [CTF]/TonnageTax/Information/TonnageGroup/Name Description: [F10] should not be present if [F5A/F5B] equals 'no' Transactional error (en): Box F10 must not be completed if Box F5B is No Transactional error (cy): Ni ddylid cwblhau Blwch F10 os yw Blwch F5B yn Na	244
Error code: 9654 Location: [CTN]/Section1/UltimateParentCompanyName Description: [N40] should not be present if [N10] equals 'yes' Transactional error (en): Box N40 must not be completed if Box N10 is completed	372
Error code: 9655 Location: [CTM]/QualifyingExpenditureTotal Description: [M10] must be less than or equal to [771] Transactional error (en): Box M10 must be less than or equal to Box 771	364
Error code: 9656 Location: [CTF]/TonnageTax/Information/CompanyMetCharteredInLimit Description: [F20A/F20B/F20C] should equal 'na' if [F5A/F5B] equals 'yes' Transactional error (en): If Box F5A is Yes then Box F20C must be Not applicable Transactional error (cy): Os yw Blwch F5A yn lawn yna mae'n rhaid i Flwch F20C fod yn Ddim yn gymwys	245
Error code: 9657 Location: [CTM]/QualifyingExpenditureTotal Description: [M10] should equal the sum of all iterations of [M5E] Transactional error (en): Box M10 must equal the sum of all 'Total amount of qualifying expenditure' entries in Box M5E	364

<p>Error code: 9658 Location: [CTM]/SBAclaimTotal Description: [M15] must be less than or equal to [711] plus [736] Transactional error (en): Box M15 must be less than or equal to the sum of Boxes 711 and 736</p>	364
<p>Error code: 9659 Location: [CTF]/TonnageTax/Information/GroupMetCharteredInLimit Description: [F25A/F25B/F25C] should not be present if [F5A/F5B] equals 'no' Transactional error (en): Boxes F25A, F25B or F25C must not be completed if Box F5B is No Transactional error (cy): Ni ddylid cwblhau Blychau F25A, F25B neu F25C os yw Blwch F5A yn Na</p>	245
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Error code: 9707 Location: [CTG]/DeductionsAndReliefs/GroupReliefForCarriedForwardLosses/Total Description: [G117C] should equal [G117A] plus [G117B] Transactional error (en): Box G117C must equal the sum of Boxes G117A and G117B	286
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Error code: 9726 Location: [CTL]/Step1/CorporationTaxLiability Description: [L40] should be present if [L30] is present Transactional error (en): Box L40 must be completed if Box L30 is completed	341
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Error code: 9740 Location: [CTL]/Step2/TotalRDECaringInThisAPlessCorporationTaxChargeOnTheRDECforThisAP Description: [L60] is valid only if this equals ([L15] minus [L55]) Transactional error (en): Box L60 must equal Box L15 minus Box L55	344
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Error code: 9754 Location: [CTL]/Step5/Step4BalanceCarriedForwardToStep5 Description: [L95] should equal ([L85] minus [L90]) Transactional error (en): Box L95 must equal Box L85 minus Box L90	347
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Error code: 9758 Location: [CTL]/Step6 Description: If [SL025] is present [SL022] should be present Transactional error (en): Step 6 section on supplementary form CT600L can only be completed if Step 5 section on the same form is completed	348
Error code: 9759 Location: [CTL]/Step6/Step5BalanceCarriedForwardToStep6 Description: [L105] should equal ([L95] minus [L100]) Transactional error (en): Box L105 must equal Box L95 minus Box L100	349
Error code: 9760 Location: [CTL]/Step6/AmountUsedToDischargeOtherCompanyLiabilityOnThisCTSA Description: [L110] should not exceed [L105] Transactional error (en): Box L110 must be less than or equal to Box L105	349

Error code: 9761 Location: [CTL]/Step6/AmountUsedToDischargeOtherCompanyLiabilityOnThisCTSA Description: [L110] should equal [L200] Transactional error (en): Box L110 must equal L200	349
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Error code: 9763 Location: [CTL]/Step6/AmountUsedToDischargeAnyOtherCompanyLiability Description: [L115] should not exceed ([L105] minus [L110]) Transactional error (en): Box L115 must be less than or equal to Box L105 minus Box L110	349
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Error code: 9792 Location: [CTN]/Section3/Section3Part2/ConsentToSurrender/ConsentOptions Description: If [SN051] is present the following should be true: [SN052] is present or [SN053] is present or [SN054] is present Transactional error (en): If the 'Type of Consent' section is present in Section 3 Part 2 on supplementary page CT600N, then at least one of 'Simplified arrangement is in force', 'Notice of consent completed' or 'Copy of notices of consent attached' must be Yes	384

<p>Error code: 9793</p> <p>Location: [CTN]/Section3/Section3Part2/ConsentToSurrender/ConsentOptions/NoticeOfConsentCompleted</p> <p>Description: [SN053] should not be present if [SN054] is present</p> <p>Transactional error (en): Notice of consent completed' must not be Yes if 'Copy of notices of consent attached' is Yes in Section 3 Part 2 on supplementary page CT600N</p>	384
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<p>Error code: 9797</p> <p>Location: [CTN]/Section3/Section3Part2/ConsentToSurrender/Declaration/AccountingPeriod</p> <p>Description: The 'To' date of [N140/N145] should not be before the 'From' date</p> <p>Transactional error (en): The accounting period end date in Box N145 should not before the From date in Box N140</p>	386
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<p>Error code: 9801</p> <p>Location: [CTI]</p> <p>Description: [I75] should be present if [I15] equals 'yes' and ([I5] minus [I20]) exceeds 0</p> <p>Transactional error (en): Box I75 must be completed if Box I15 is completed and Box I5 minus Box I20 is greater than 0 (zero).</p> <p>Transactional error (cy): Mae'n rhaid cwblhau Blwch I75 os yw Blwch I15 wedi ei gwblhau a Blwch I5 llai Blwch I20 yn fwy na 0 (sero).</p>	305
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<p>Error code: 9803</p> <p>Location: [CTI]/CalculationOfSupplementaryCharge/Profits</p> <p>Description: [I35] should equal [I5] plus [I30] if [I10] equals 'yes'</p> <p>Transactional error (en): If Box I10 is completed then Box I35 must equal the sum of Boxes I5 and I30</p> <p>Transactional error (cy): Os yw Blwch I10 wedi ei gwblhau yna mae'n rhaid i Flwch I35 fod yn hafal i swm Blychau I5 ac I30</p>	308
<p>Error code: 9804</p> <p>Location: [CTI]/CalculationOfSupplementaryCharge/Profits</p> <p>Description: If [I15] is 'yes' then [I35] must equal [I30] minus [I5] if the sum is positive, or zero otherwise.</p> <p>Transactional error (en): If Box I5 is completed then Box I35 must equal Box I30 minus Box I5. If the result is negative please enter 0 (zero).</p> <p>Transactional error (cy): Os yw Blwch I5 wedi ei gwblhau yna mae'n rhaid i Flwch I35 fod yn hafal i Flwch I30 llai Blwch I5. Os yw'r canlyniad yn negatif cofnodwch 0 (sero).</p>	308

<p>Error code: 9805 Location: [CTI]/CalculationOfSupplementaryCharge/MinusLosses Description: [I50] should not exceed [I35] Transactional error (en): Box I50 must not be greater than Box I35 Transactional error (cy): Ni ddylai Blwch I50 fod yn fwy na Blwch I35</p>	309
<p>Error code: 9806 Location: [CTN]/Section3/Section3Part3/DetailsOfSurrender/AccountingPeriod Description: The 'From' date of [N160B] should be on or before [35] Transactional error (en): The 'Accounting period of surrendering company' From date in Box N160B must be on or before the return period To date in Box 35</p>	388
<p>Error code: 9807 Location: [CTI]/CalculationOfSupplementaryCharge/Tax Description: [505] should be present and equal to [I70] if [I70] is present Transactional error (en): If Box I70 is completed then Box 505 must be completed and equal to Box I70 Transactional error (cy): Os yw Blwch I70 wedi ei gwblhau mae'n rhaid i Flwch 505 fod wedi ei gwblhau ac yn hafal i Flwch I70</p>	310
<p>Error code: 9808 Location: [CTG]/DeductionsAndReliefs/ChargeableProfits/Total Description: [G120C] must equal [G105C] minus (the sum of [G110C], [G115C], and [G117C]) Transactional error (en): Box G120C must equal Box G105C minus (the sum of Boxes G110C, G115C and G117C)</p>	287
<p>Error code: 9809 Location: [CTG]/DeductionsAndReliefs/ChargeableProfits/Total Description: [G120C] should equal [315]. Transactional error (en): Box G120C must equal Box 315</p>	287
<p>Error code: 9810 Location: [CTG]/DeductionsAndReliefs/ChargeableProfits/Total Description: [G120C] should equal [G120A] plus [G120B] Transactional error (en): Box G120C must equal the sum of Boxes G120A and G120B</p>	287
<p>Error code: 9811 Location: [CTG]/TaxReconciliation Description: [G135C] should be present if ([G125C] plus [G130C]) exceeds 0 Transactional error (en): Box G135C must be completed if the sum of Boxes G125C and G130C is greater than zero</p>	288
<p>Error code: 9812 Location: [CTG]/TaxReconciliation Description: [G150C] should be present if ([G140C] plus [G145C]) exceeds 0 Transactional error (en): Box G150C must be completed if the sum of Boxes G140C and G145C is greater than zero</p>	288
<p>Error code: 9813 Location: [CTI]/NetRingFenceTrade/RingFenceCorpTaxIncluded Description: [585] must be present and equal to [I80] if [I80] is present Transactional error (en): If Box I80 is completed then Box 585 must be completed and equal to Box I80 Transactional error (cy): Os yw Blwch I80 wedi ei gwblhau mae'n rhaid i Flwch 585 fod wedi ei gwblhau ac yn hafal i Flwch I80</p>	311
<p>Error code: 9814 Location: [CTI]/NetRingFenceTrade/SupplementaryChargeTax Description: [590] must be present and equal to [I85] if [I85] is present Transactional error (en): If Box I85 is completed then Box 590 must be completed and equal to Box I85 Transactional error (cy): Os yw Blwch I85 wedi ei gwblhau mae'n rhaid i Flwch 590 fod wedi ei gwblhau ac yn hafal i Flwch I85</p>	312
<p>Error code: 9815 Location: [CTN]/Section3/Section3Part3/DetailsOfSurrender/AccountingPeriod Description: The period covered by [N160B] should not be longer than 12 months Transactional error (en): The 'Accounting period of surrendering company' in Box N160B must not be longer than 12 months</p>	388
<p>Error code: 9816 Location: [CTI]/CalculationOfSupplementaryCharge/FieldAllowance Description: [I60] should not exceed [I35] minus [I50] Transactional error (en): Box I60 must not be greater than Box I35 minus Box I50 Transactional error (cy): Ni ddylai Blwch I60 fod yn fwy na Blwch I35 llai Blwch I50</p>	310
<p>Error code: 9817 Location: [CTI]/CalculationOfSupplementaryCharge/NetProfits Description: [I65] should equal [I45] minus the sum of [I50], [I55] and [I60] Transactional error (en): Box I65 must equal Box I45 minus the sum of Boxes I50, I55 and I60 Transactional error (cy): Mae'n rhaid i Flwch I65 fod yn hafal i Flwch I45 llai swm Blychau I50, I55 ac I60</p>	310

<p>Error code: 9818</p> <p>Location: [CTI]/CalculationOfSupplementaryCharge/Tax</p> <p>Description: If [RF-SUPPLEMENTARY-CHARGE-RATE] does not change in the period [30] to [35] inclusive: [I70] should equal [I65] at [RF-SUPPLEMENTARY-CHARGE-RATE] for that period</p> <p>Transactional error (en): If the ring fence supplementary charge rate does not change in the accounting period of the return then Box I70 must equal Box I65 multiplied by the ring fence supplementary charge rate for that period</p>	310
<p>Error code: 9819</p> <p>Location: [CTI]/CalculationOfSupplementaryCharge/Tax</p> <p>Description: If [RF-SUPPLEMENTARY-CHARGE-RATE] changes in the period [30] to [35] inclusive: let part1 = (the number of days from [30] to the end of the old rate inclusive, multiplied by [I65] and divided by number of days from [30] to [35] inclusive); let part2 = [I65] minus part1; [I70] must equal part1 at the former value of [RF-SUPPLEMENTARY-CHARGE-RATE] + part2 at the latter value of [RF-SUPPLEMENTARY-CHARGE-RATE]</p> <p>To round part1: If the pence figure is equal to or greater than 50p then round part1 up, otherwise round part1 down, to the nearest whole pound.</p> <p>Transactional error (en): If the ring fence supplementary charge rate changes in the accounting period of the return then Box I70 must be calculated as follows: Part1 equals the number of days from the return period From date in Box 30 to the date the rate changed multiplied by Box I65 and divided by the number of days in the accounting period of the return. If the pence figure is equal to or greater than 50p then round Part1 up otherwise round down, to the nearest whole pound. Part2 equals Box I65 minus Part1. Multiply each Part by the applicable ring fence supplementary charge rate and add together</p>	310
<p>Error code: 9820</p> <p>Location: [CTG]/TaxReconciliation/ResearchAndDevelopmentCredit/Total</p> <p>Description: If [G125C] is present, [530] should be present</p> <p>Transactional error (en): Box G125C can only be completed if Box 530 is completed</p>	289
<p>Error code: 9821</p> <p>Location: [CTG]/TaxReconciliation/ResearchAndDevelopmentCredit/Total</p> <p>Description: If [G125C] is present, [G125A] or [G125B] should be present</p> <p>Transactional error (en): Box G125C can only be completed if Box G125A or Box G125B are completed</p>	289
<p>Error code: 9822</p> <p>Location: [CTG]/TaxReconciliation/ResearchAndDevelopmentCredit/Total</p> <p>Description: [G125C] should equal [G125A] plus [G125B]</p> <p>Transactional error (en): Box G125C must equal the sum of Boxes G125A and G125B</p>	289
<p>Error code: 9823</p> <p>Location: [CTG]/TaxReconciliation/ResearchAndDevelopmentCredit/Total</p> <p>Description: [G125C] should equal [530].</p> <p>Transactional error (en): Box G125C must equal Box 530</p>	289
<p>Error code: 9824</p> <p>Location: [CTG]/TaxReconciliation/CreativeCredit/Total</p> <p>Description: If [G130C] is present, [540] should be present</p> <p>Transactional error (en): Box G130C can only be completed if Box 540 is completed</p>	290
<p>Error code: 9825</p> <p>Location: [CTG]/TaxReconciliation/CreativeCredit/Total</p> <p>Description: If [G130C] is present, [G130A] or [G130B] should be present</p> <p>Transactional error (en): Box G130C can only be completed if Box G130A or Box G130B are completed</p>	290
<p>Error code: 9826</p> <p>Location: [CTG]/TaxReconciliation/CreativeCredit/Total</p> <p>Description: [G130C] should equal [G130A] plus [G130B]</p> <p>Transactional error (en): Box G130C must equal the sum of Boxes G130A and G130B</p>	290
<p>Error code: 9827</p> <p>Location: [CTG]/TaxReconciliation/CreativeCredit/Total</p> <p>Description: [G130C] should equal [540].</p> <p>Transactional error (en): Box G130C must equal Box 540</p>	290
<p>Error code: 9828</p> <p>Location: [CTG]/TaxReconciliation/ResearchAndDevelopmentOrCreativeTaxCredit/Total</p> <p>Description: If [G135C] is present, [545] should be present</p> <p>Transactional error (en): Box G135C can only be completed if Box 545 is completed</p>	291
<p>Error code: 9829</p> <p>Location: [CTG]/TaxReconciliation/ResearchAndDevelopmentOrCreativeTaxCredit/Total</p> <p>Description: If [G135C] is present, [G135A] or [G135B] should be present</p> <p>Transactional error (en): Box G135C can only be completed if Box G135A or Box G135B are completed</p>	291
<p>Error code: 9830</p> <p>Location: [CTG]/TaxReconciliation/ResearchAndDevelopmentOrCreativeTaxCredit/Total</p> <p>Description: [G135C] should equal [G125C] plus [G130C]</p> <p>Transactional error (en): Box G135C must equal the sum of Boxes G125C and G130C</p>	291
<p>Error code: 9831</p> <p>Location: [CTG]/TaxReconciliation/ResearchAndDevelopmentOrCreativeTaxCredit/Total</p> <p>Description: [G135C] should equal [545].</p> <p>Transactional error (en): Box G135C must equal Box 545</p>	291

Error code: 9832 Location: [CTG]/TaxReconciliation/ResearchAndDevelopmentOrCreativeTaxCredit/Total Description: [G135C] should equal [G135A] plus [G135B] Transactional error (en): Box G135C must equal the sum of Boxes G135A and G135B	291
Error code: 9833 Location: [CTG]/TaxReconciliation/LandRemediationCredit/Total Description: If [G140C] is present, [550] should be present Transactional error (en): Box G140C can only be completed if Box 550 is completed	292
Error code: 9834 Location: [CTG]/TaxReconciliation/LandRemediationCredit/Total Description: If [G140C] is present, [G140A] or [G140B] should be present Transactional error (en): Box G140C can only be completed if Box G140A or Box G140B are completed	292
Error code: 9835 Location: [CTG]/TaxReconciliation/LandRemediationCredit/Total Description: [G140C] should equal [G140A] plus [G140B] Transactional error (en): Box G140C must equal the sum of Boxes G140A and G140B	292
Error code: 9836 Location: [CTN]/Section3/Section3Part3/DetailsOfSurrender/AccountingPeriod Description: The 'To' date of [N160B] should not be before the 'From' date Transactional error (en): The 'Accounting period of surrendering company' To date must not be before the From date in Box N160B	388
Error code: 9837 Location: [CTN]/Section3/Section3Part3/DetailsOfSurrender/AccountingPeriod Description: The 'To' date of [N160B] should be on or after [30] Transactional error (en): The 'Accounting period of surrendering company' To date in Box N160B must be on or after the return period From date in Box 30	388
Error code: 9838 Location: [CTN]/Section3/Section3Part3/Total Description: [N165] must equal the sum of all iterations of [N160D] Transactional error (en): Box N165 must equal the sum of all 'Amount claimed' entries in Boxes N160D	389
Error code: 9839 Location: /IRenvelope/CompanyTaxReturn/AllowancesAndCharges/ZeroEmissionsCars Description: [726/727] should not be present if [35] is on or before '2021-03-31' Transactional error (en): Boxes 726 and 727 must not be completed if the return period end date in Box 35 is on or before 31 March 2021	115
Error code: 9840 Location: [CTN]/Section3/Section3Part3/Total Description: [N265] should be present if [N165] is present Transactional error (en): Box N265 must be completed if Box N165 is completed	389
Error code: 9841 Location: [CTN]/Section3/Section3Part3/ClaimAuthorisation Description: Must submit exactly one of [SN070] or [SN071] Transactional error (en): Either 'Copy of notices of consent attached' or 'Authorisation of claim to group relief for simplified arrangements' must be Yes in Section 3 Part 3 on supplementary page CT600N	389
Error code: 9842 Location: [CTN]/Section3/Section3Part3/ClaimAuthorisation/CopyOfNoticesOfConsentAttached Description: If [SN070] is 'yes' then there must be a PDF attachment of type 'other' in this submission. Transactional error (en): If 'Copy of notices of consent attached' is Yes in Section 3 Part 3 on supplementary page CT600N then a PDF attachment of type 'Other' must be included	389
Error code: 9843 Location: [CTN]/Section3/Section3Part4 Description: [SN083] should be present if ([N003] equals 'new') and [SN076] is present Transactional error (en): Consent to surrender' must be present if the type of return is 'new' and Section 3 part 4 on supplementary page CT600N is present	391
Error code: 9844 Location: [CTN]/Section3/Section3Part4/DetailsOfSurrender/AccountingPeriod Description: The 'From' date of [N190B] should be on or before [35] Transactional error (en): The 'Accounting period of claimant company' From date in Box N190B must be on or before the return period To date in Box 35	392
Error code: 9845 Location: [CTN]/Section3/Section3Part4/DetailsOfSurrender/AccountingPeriod Description: The period covered by [N190B] should not be longer than 12 months Transactional error (en): The 'Accounting period of claimant company' in Box N190B must not be no longer than 12 months	392
Error code: 9846 Location: [CTN]/Section3/Section3Part4/DetailsOfSurrender/AccountingPeriod Description: The 'To' date of [N190B] should not be before the 'From' date Transactional error (en): The 'Accounting period of claimant company' To date must not be before the From date in Box N190B	392

<p>Error code: 9847 Location: [CTN]/Section3/Section3Part4/DetailsOfSurrender/AccountingPeriod Description: The 'To' date of [N190B] should be on or after [30] Transactional error (en): The 'Accounting period of claimant company' To date in Box N190B must be on or after the return period From date in Box 30</p>	392
<p>Error code: 9848 Location: [CTN]/Section3/Section3Part4/Total Description: [N195] must equal the sum of all iterations of [N190D] Transactional error (en): Box N195 must equal the sum of all 'Amount surrendered' entries in Boxes N190D</p>	392
<p>Error code: 9849 Location: [CTN]/Section3/Section3Part4/ConsentToSurrender/ConsentOptions Description: If [SN084] is present the following should be true: [SN085] is present or [SN086] is present or [SN087] is present Transactional error (en): If the 'Type of Consent' section is present in Section 3 Part 4 on supplementary page CT600N, then at least one of 'Simplified arrangement is in force', 'Notice of consent completed' or 'Copy of notices of consent attached' must be Yes</p>	393
<p>Error code: 9850 Location: [CTN]/Section3/Section3Part4/ConsentToSurrender/ConsentOptions/NoticeOfConsentCompleted Description: [SN086] should not be present if [SN087] is present Transactional error (en): If 'Copy of notices of consent attached' is Yes in Section 3 Part 4 on supplementary page CT600N then 'Notice of consent completed' must not be present</p>	393
<p>Error code: 9851 Location: [CTN]/Section3/Section3Part4/ConsentToSurrender/ConsentOptions/CopyOfNoticesOfConsentAttached Description: [SN087] should not be present if [SN088] is present Transactional error (en): Copy of notices of consent attached' must not be Yes if the 'Declaration of consent' section is completed in Section 3 Part 4 on supplementary form CT600N</p>	394
<p>Error code: 9852 Location: [CTN]/Section3/Section3Part4/ConsentToSurrender/ConsentOptions/CopyOfNoticesOfConsentAttached Description: If [SN087] is 'yes' then there must be a PDF attachment of type 'other' in this submission. Transactional error (en): If 'Copy of notices of consent attached' is Yes in Section 3 Part 4 on supplementary page CT600N then a PDF attachment of type 'Other' must be included</p>	394
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