

# Internet Filing

## **Self Assessment - Main Tax Return**

Version: 1.0

XML Schema documentation for:

MTR (v1.0)

GovTalk-Envelope (v2.0-HMRC)

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# How to read this document

## Navigation

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

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

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

## Schemas

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

## Structures

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

## Diagrams



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

## Rules

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

## Patterns

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

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

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

Useful examples can be found at [https://www.w3schools.com/xml/schema\\_facets.asp](https://www.w3schools.com/xml/schema_facets.asp).

# XML Definitions

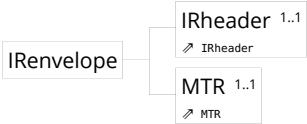
## schema: MTR

URI	http://www.govtalk.gov.uk/taxation/SA/SA100/24-25/1
Schema location	MTR-v1-0.xsd
version	1.0
Audience	e-service developers
Contributor	CoreFiling Ltd
Coverage.Spatial	UK
Coverage.Temporal.Beginning Date	2024-04-06
Coverage.Temporal.EndDate	2025-04-05
Creator	HMRC
Identifier	MTR-1.0
Publisher	HMRC
Title	SA Main Tax Return Transaction Schema
Type	message
Language	[ISO 639-2/B] ENG
Rights.Copyright	(C) Crown Copyright 2001-2024
Subject	Economics, Finance and Tax
Date.Created	2007-02-07
Date.Modified	2024-10-09

### schema contents:

element	<a href="#">IRenvelope</a>
element	<a href="#">IRheader</a>
element	<a href="#">MTR</a>





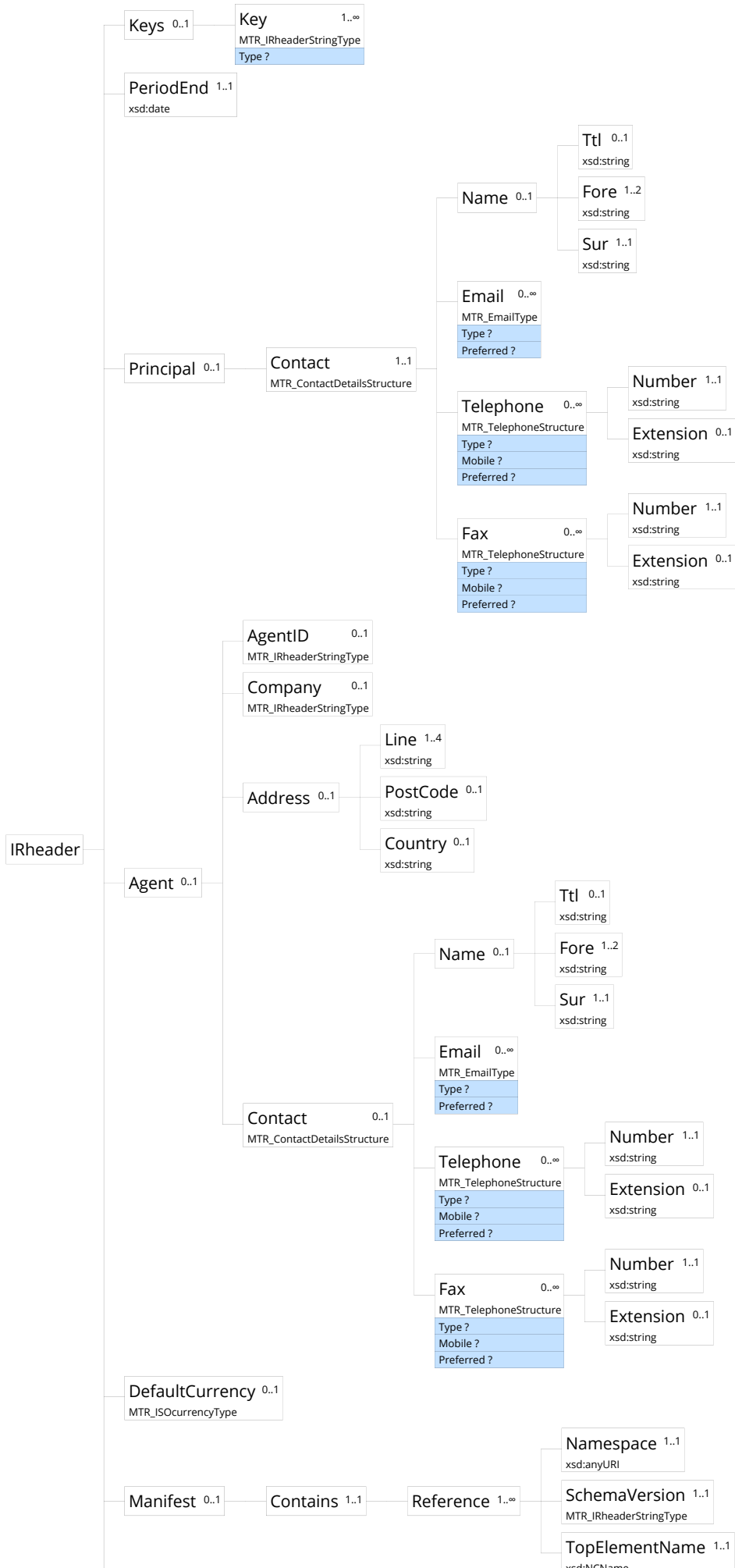
path	/IRenvelope
------	-------------



ref	IRheader
path	/IRenvelope/IRheader
cardinality	1..1
documentation	The following elements from the IRheader are required for SA MTR returns: Keys, PeriodEnd, DefaultCurrency, Manifest, IRmark



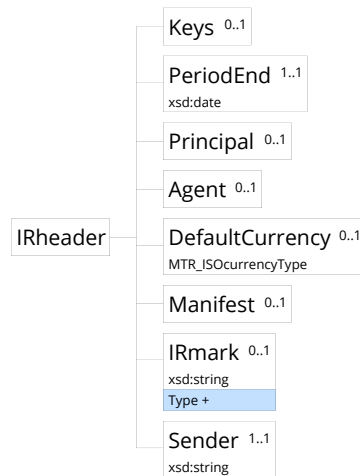
ref	MTR
path	/IRenvelope/MTR
cardinality	1..1





## element: IRheader

XML



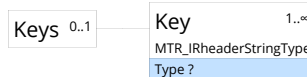
path	/IRheader
------	-----------

### validation rule:

error code: 5004	description: At least one key must exist in the IRheader
transactional message (en)	At least one key must exist in the IRheader

## element: Keys

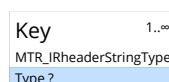
XML



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	MTR_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.

## attribute: Type

XML

base	<a href="#">MTR_IRheaderStringType</a>
path	/IRheader/Keys/Key/@Type
cardinality	0..1
example	TaxOfficeReference
id	[Type]

element: **PeriodEnd**

**XML**



base	xsd:date
path	/IRheader/PeriodEnd
cardinality	1..1
example	2008-01-01

element: **Principal**

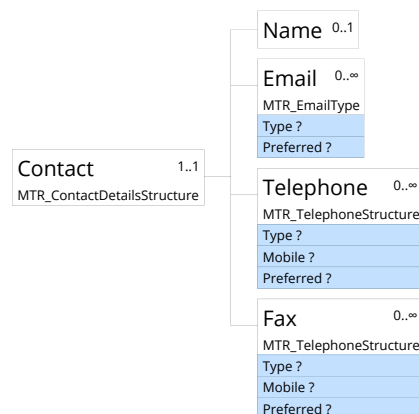
**XML**



path	/IRheader/Principal
cardinality	0..1

element: **Contact**

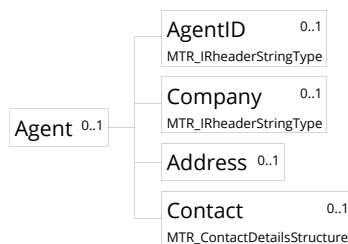
**XML**



base	<a href="#">MTR_ContactDetailsStructure</a>
path	/IRheader/Principal/Contact
cardinality	1..1

element: **Agent**

**XML**



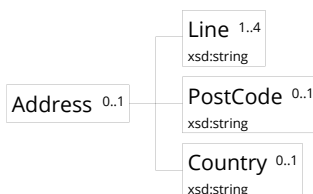
path	/IRheader/Agent
cardinality	0..1

AgentID 0..1  
MTR\_IRheaderStringType

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

Company 0..1  
MTR\_IRheaderStringType

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

Line 1..4  
xsd:string

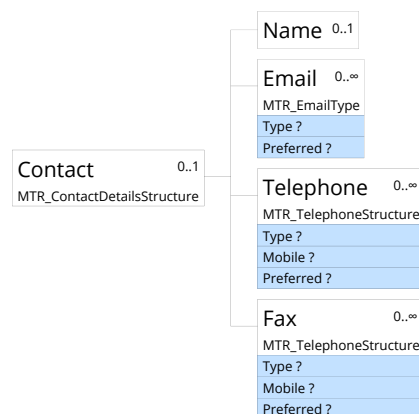
base	xsd:string
path	/IRheader/Agent/Address/Line
cardinality	1..4
description	A line of the address
example	Rectory Stable Cottage
minLength	1
maxLength	35
pattern	[A-Za-z0-9 ~!"@#\$%&'()\ )*+,-\./:;<=>\?[\ \]^_{\}£€]*
id	[LINE]

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	<a href="#">MTR_ContactDetailsStructure</a>
path	/IRheader/Agent/Contact
cardinality	0..1

DefaultCurrency 0..1  
MTR\_ISOCurrencyType

base	<a href="#">MTR_ISOcurrencyType</a>
path	/IRheader/DefaultCurrency
cardinality	0..1
description	Default currency for amounts where currency is not specified. This is currently restricted to only allow GBP.
example	GBP

**enumerated values:**

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

element: **Manifest**

**XML**



path	/IRheader/Manifest
cardinality	0..1

element: **Contains**

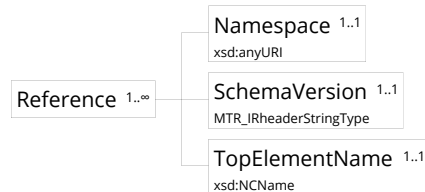
**XML**



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

element: **Reference**

**XML**



path	/IRheader/Manifest/Contains/Reference
cardinality	1..∞
id	[REFERENCE]

element: **Namespace**

**XML**



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

element: **SchemaVersion**

**XML**



base	<a href="#">MTR_IRheaderStringType</a>
path	/IRheader/Manifest/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**

TopElementName 1..1  
xsd:NCName

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

## element: **IRmark**

**XML**

IRmark 0..1  
xsd:string  
Type +

base	xsd:string
path	/IRheader/IRmark
cardinality	0..1
example	RPfWtxHeCZRcwfitnIjmk9xc4OQ=

## attribute: **Type**

**XML**

base	<a href="#">MTR_IRheaderStringType</a>
path	/IRheader/IRmark/@Type
cardinality	1..1
example	generic

### enumerated values:

SAonly	SAonly
generic	generic

## element: **Sender**

**XML**

Sender 1..1  
xsd:string

base	xsd:string
path	/IRheader/Sender
cardinality	1..1
example	Individual

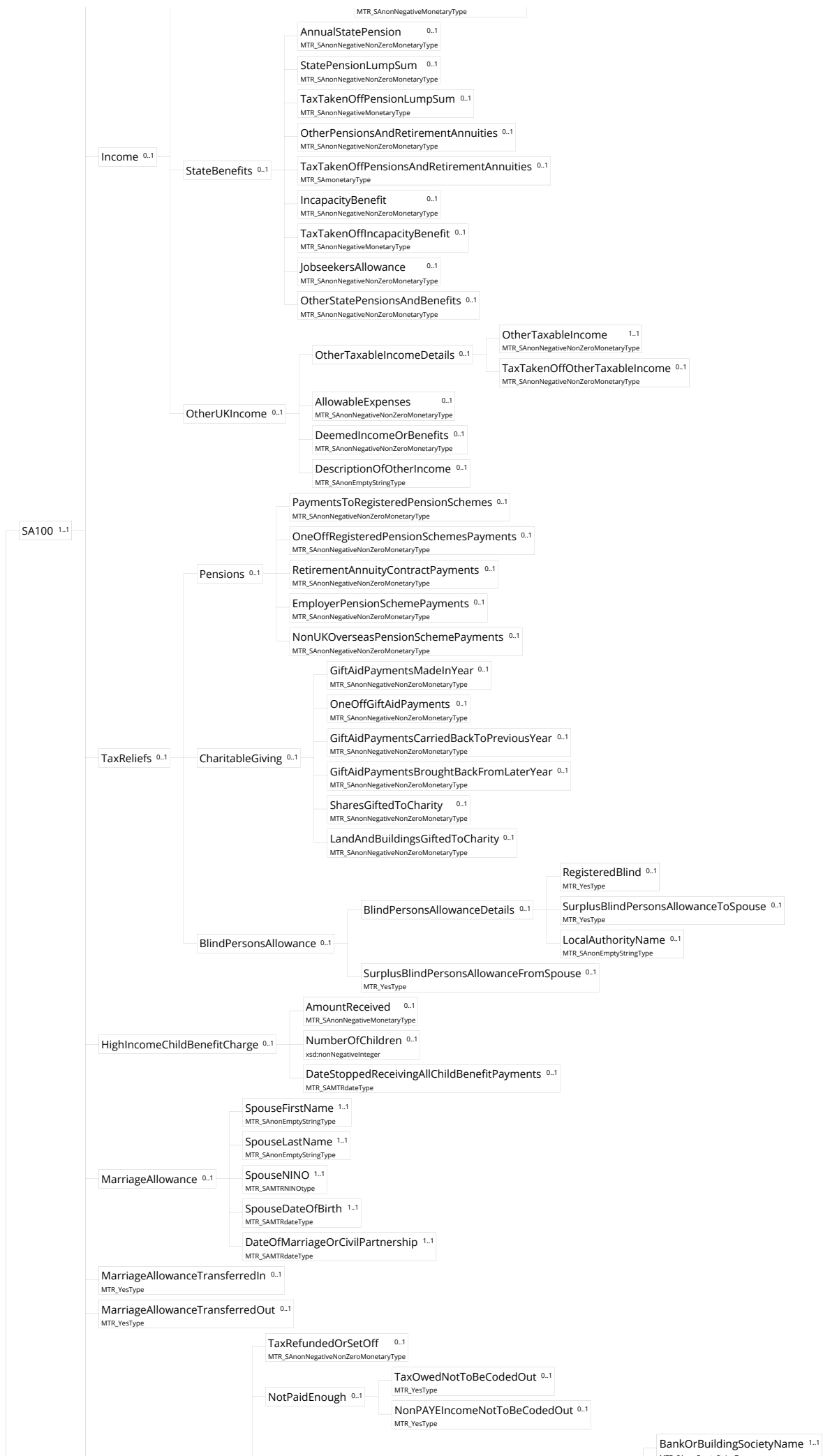
### enumerated values:

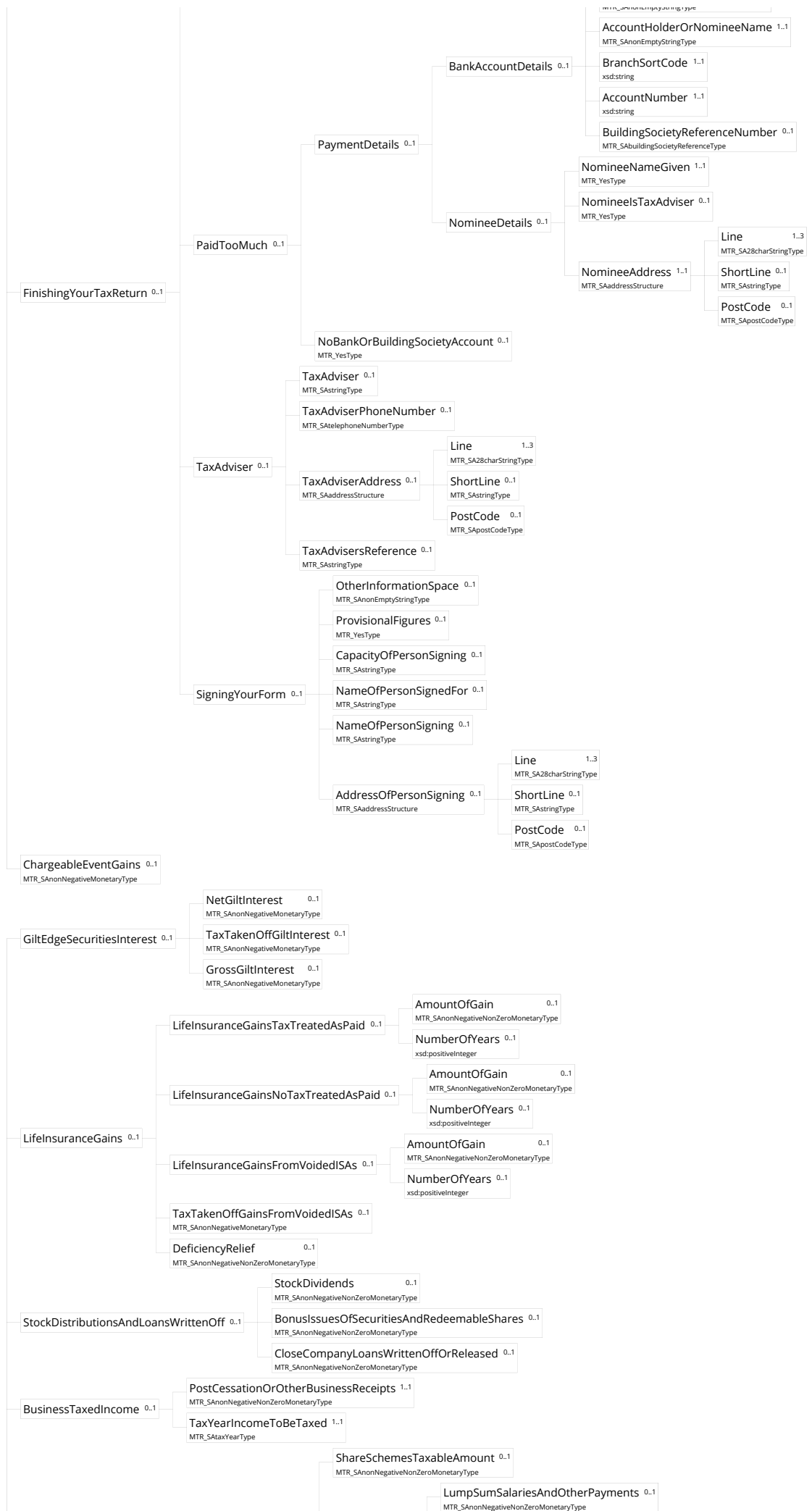
Individual	Individual
Company	Company
Agent	Agent
Bureau	Bureau

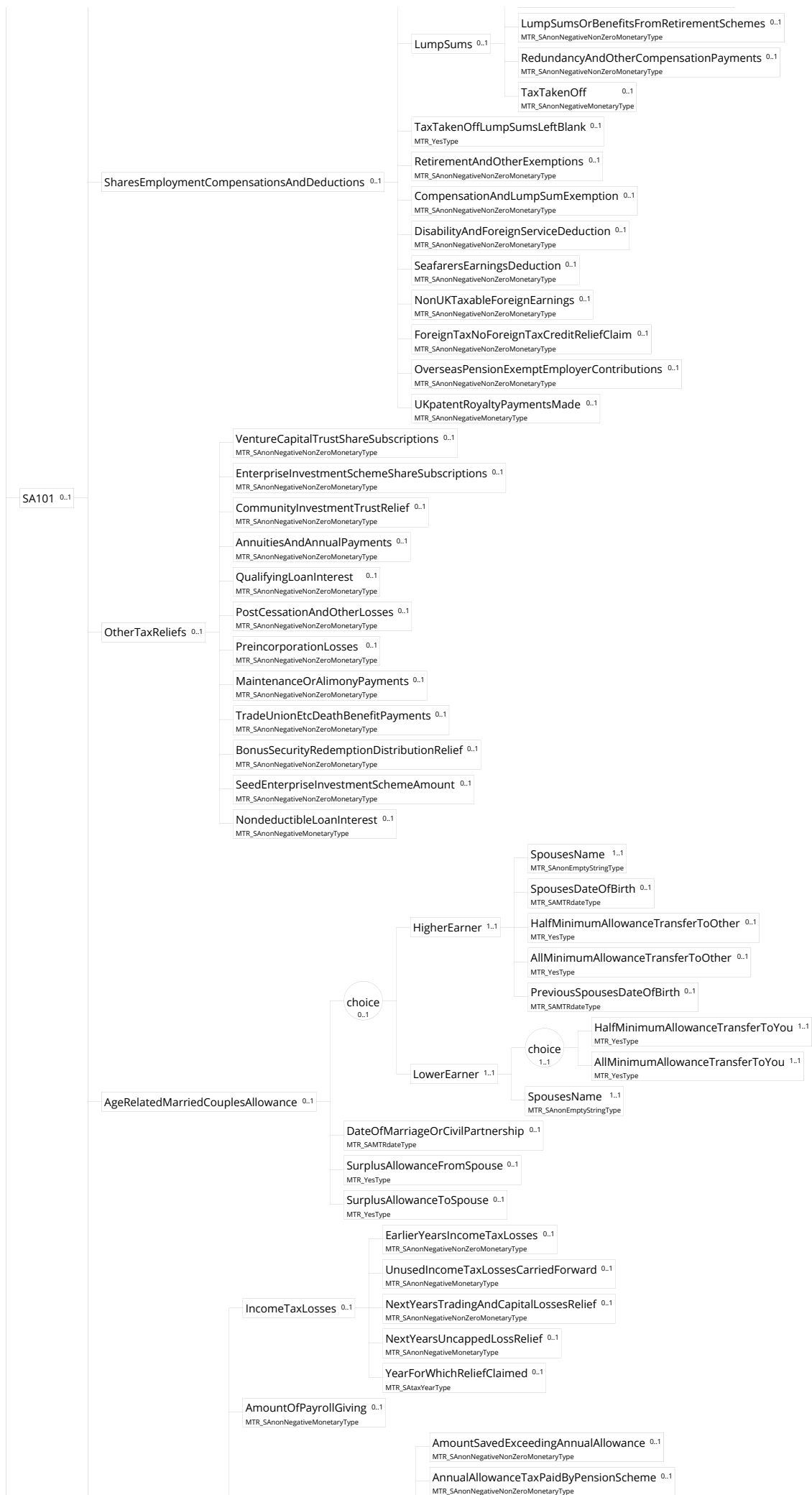


Partnership	Partnership
Trust	Trust
Employer	Employer
Government	Government
Acting in Capacity	Acting in Capacity
Other	Other

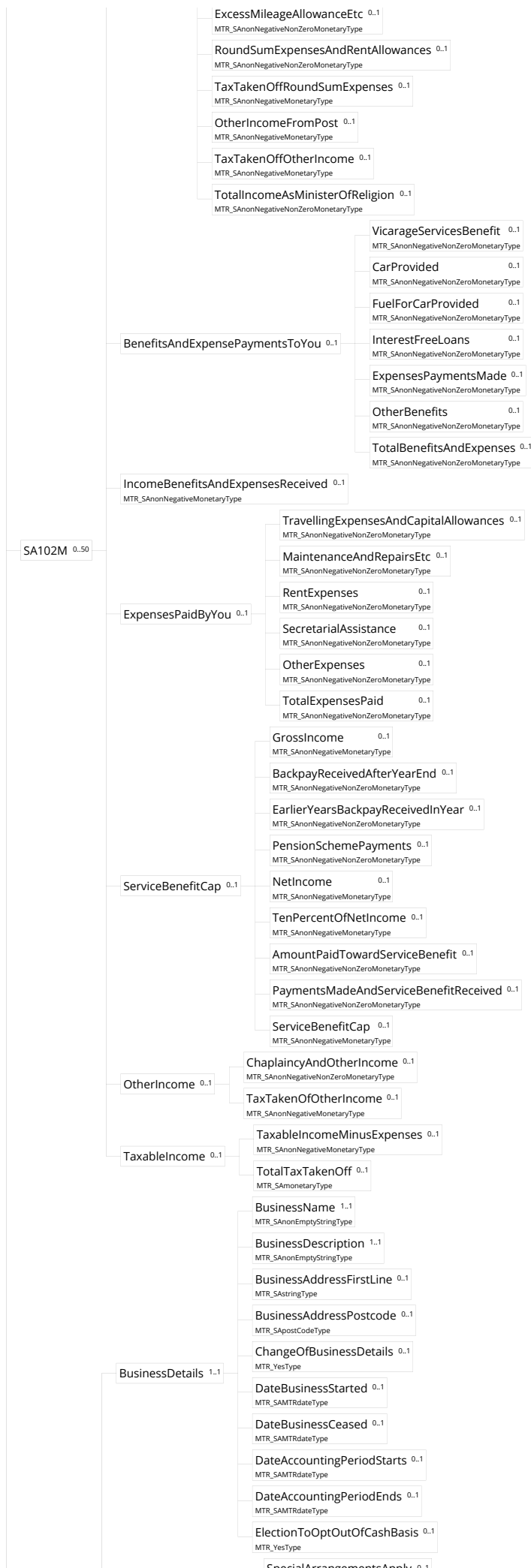


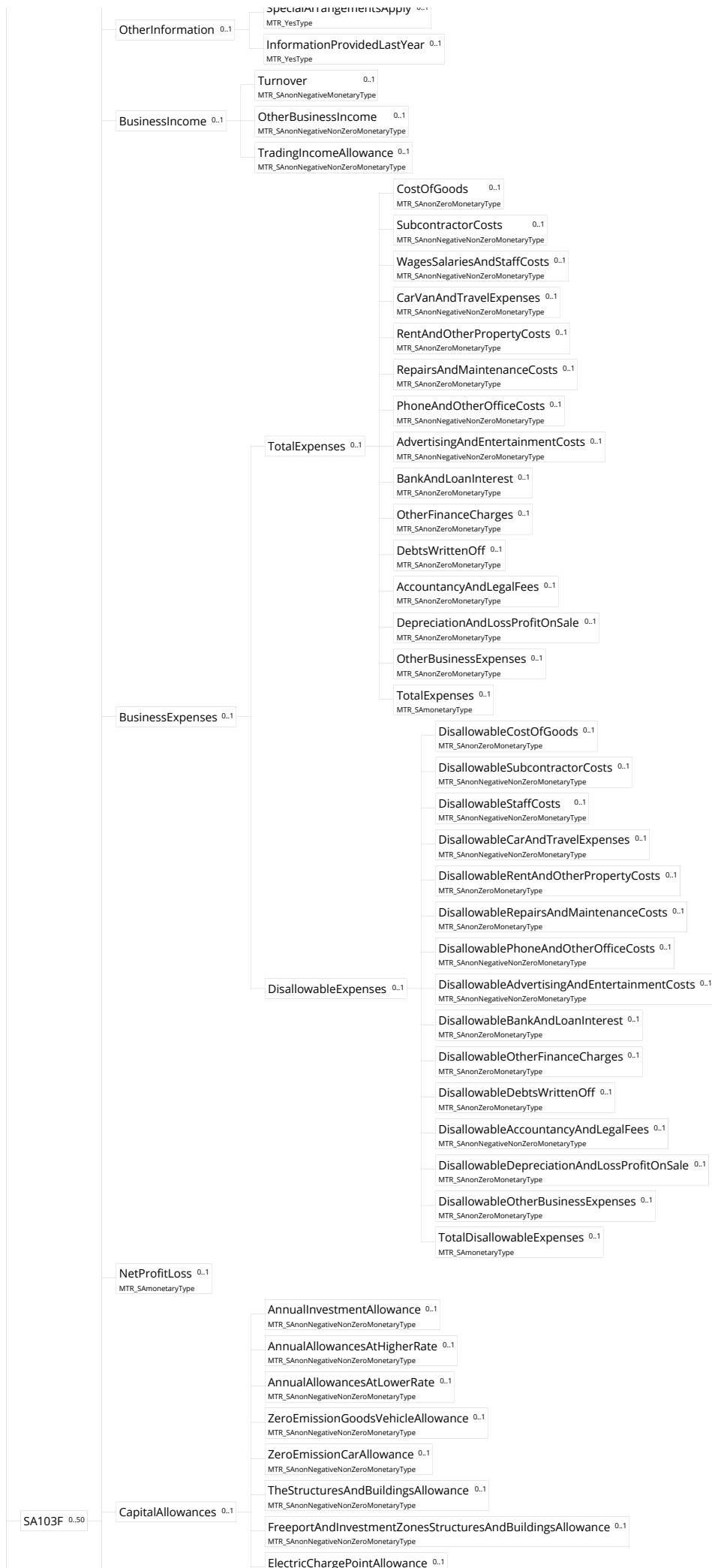




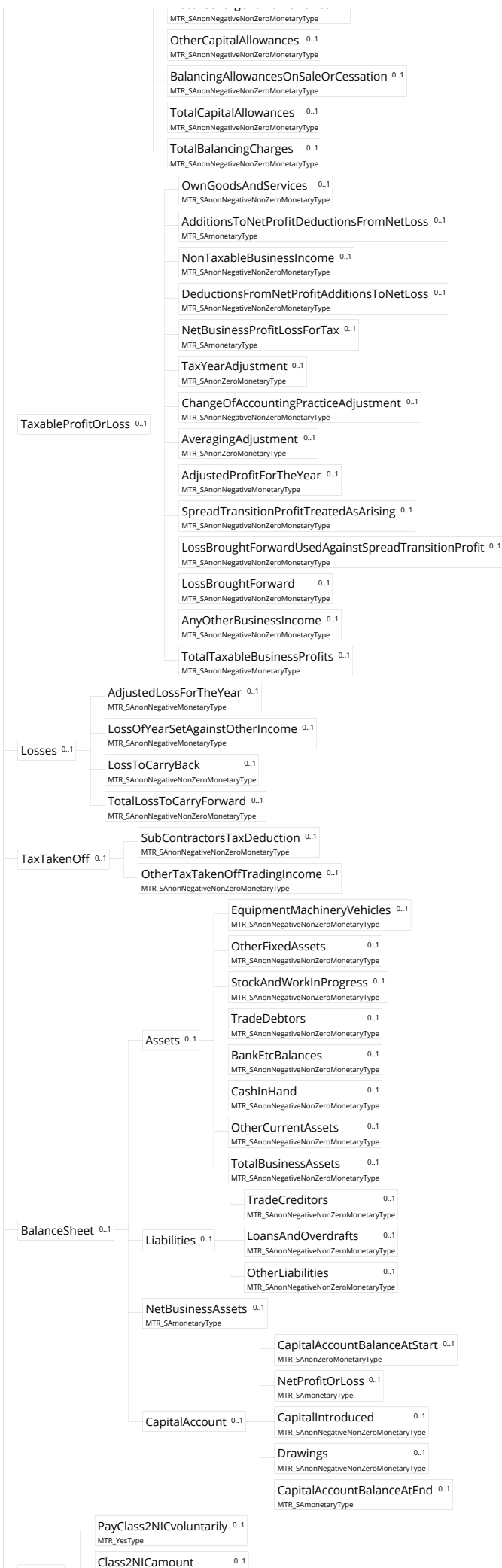


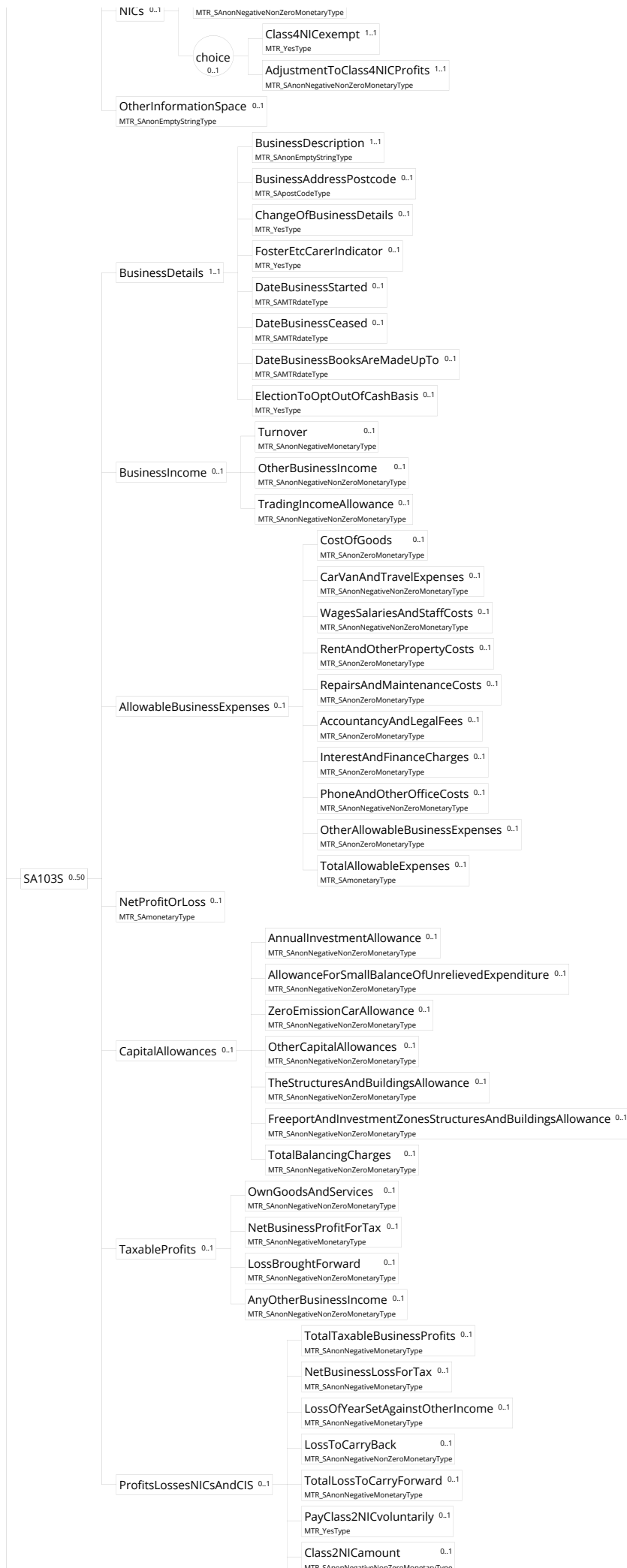
















MTR  
AmendedReturn ?

NICs 0..1

PayClass2NICvoluntarily 0..1  
MTR\_YesType

Class2NICamount 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

choice 0..1  
Class4NICexempt 1..1  
MTR\_YesType

AdjustmentToClass4NICProfits 1..1  
MTR\_SAnonNegativeNonZeroMonetaryType

UKUntaxedSavingsIncomeShare 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

UKUntaxedSavingsAdjustment 0..1  
MTR\_SAMonetaryType

AdjustedUKSavingsIncome 0..1  
MTR\_SAnonNegativeMonetaryType

ForeignUntaxedSavingsIncomeShare 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

ForeignUntaxedSavingsAdjustment 0..1  
MTR\_SAMonetaryType

TotalForeignTaxTakenOff 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

AdjustedForeignSavingsIncome 0..1  
MTR\_SAMonetaryType

TotalUntaxedSavingsIncome 0..1  
MTR\_SAnonNegativeMonetaryType

UKPropertyProfitLossShare 0..1  
MTR\_SAMonetaryType

UKPropertyIncomeAdjustment 0..1  
MTR\_SAMonetaryType

LossBroughtForward 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

LossForYearSetOffAgainstOtherIncome 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

LossToBeCarriedForward 0..1  
MTR\_SAnonNegativeMonetaryType

TaxableProfitsAfterAdjustmentAndLosses 0..1  
MTR\_SAnonNegativeMonetaryType

ResidentialFinanceCosts 0..1  
MTR\_SAnonNegativeMonetaryType

UnusedResidentialFinanceCostsBroughtForward 0..1  
MTR\_SAnonNegativeMonetaryType

SavingsIncome 0..1

ForeignIncome 0..1

UKPropertyIncome 0..1

SA104F 0..50

ShareOfFHLProfit 0..1  
MTR\_SAnonNegativeMonetaryType

AdjustmentsToFHLProfit 0..1  
MTR\_SAMonetaryType

TaxableFHLProfit 0..1  
MTR\_SAnonNegativeMonetaryType

ShareOfUntaxedIncome 0..1

OtherUntaxedUKIncome 0..1

OtherUntaxedUKIncomeShare 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

OtherUntaxedUKIncomeAdjustment 0..1  
MTR\_SAMonetaryType

LossBroughtForward 0..1  
MTR\_SAnonNegativeMonetaryType

TaxableProfit 0..1  
MTR\_SAnonNegativeMonetaryType

ShareOfLossFromOtherUntaxedUKIncome 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

AdjustmentToLoss 0..1  
MTR\_SAMonetaryType

TotalLossToCarryForward 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

OffshoreFundsIncomeShare 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

OffshoreFundsIncomeAdjustment 0..1  
MTR\_SAMonetaryType

ForeignTaxTakenOff 0..1  
MTR\_SAnonNegativeMonetaryType

TaxableIncomeAfterAdjustmentAndForeignTax 0..1  
MTR\_SAnonNegativeMonetaryType

OtherUntaxedForeignIncomeShare 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

OtherUntaxedForeignIncomeAdjustment 0..1  
MTR\_SAMonetaryType

LossBroughtForward 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

TotalForeignTaxTakenOff 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

TaxableProfit 0..1  
MTR\_SAnonNegativeMonetaryType

ShareOfLossFromOtherUntaxedForeignIncome 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

AdjustmentToLoss 0..1  
MTR\_SAMonetaryType

TotalLossToCarryForward 0..1  
MTR\_SAnonNegativeMonetaryType

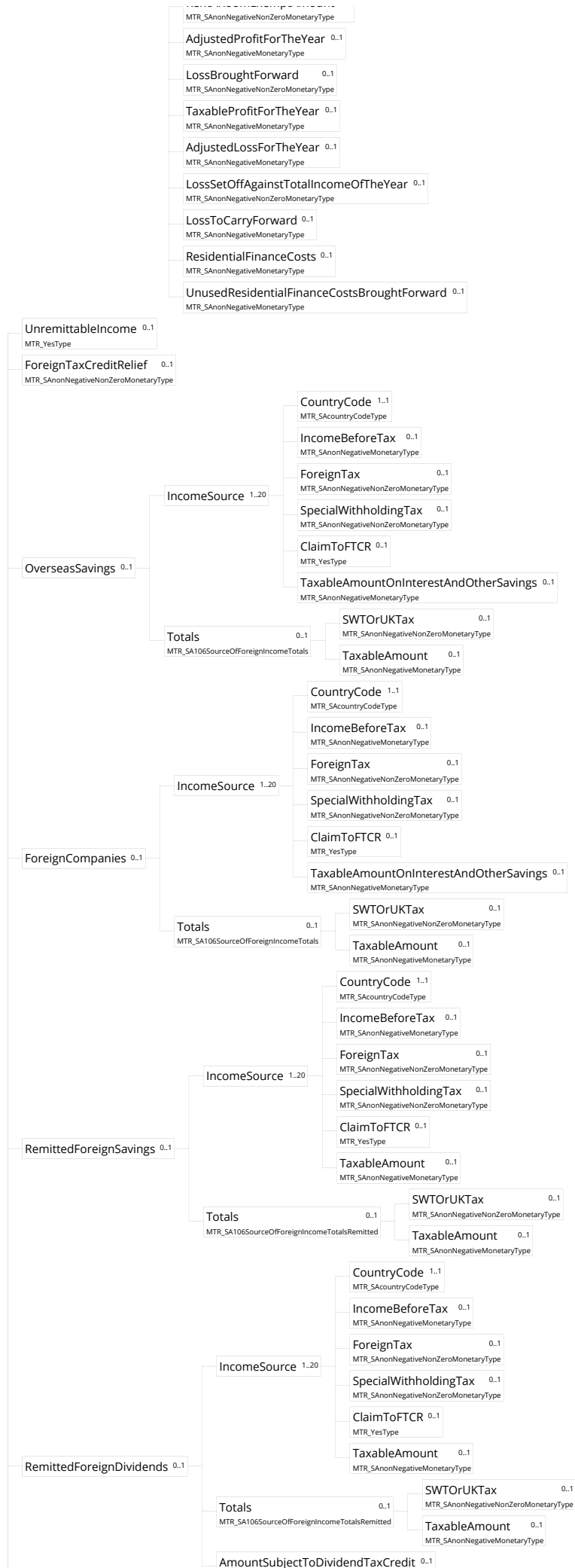
ResidentialFinanceCosts 0..1  
MTR\_SAnonNegativeMonetaryType

OtherUntaxedForeignIncome 0..1

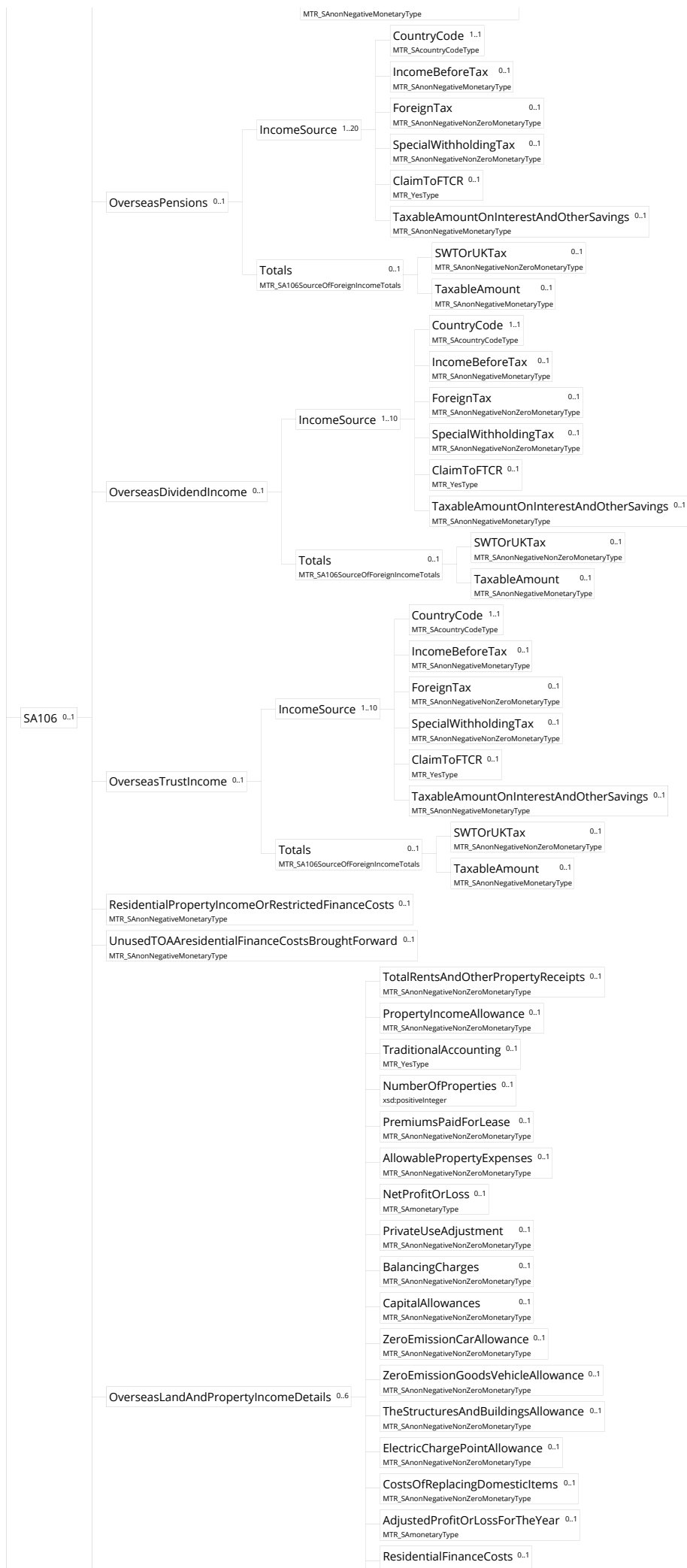
ForeignLosses 0..1





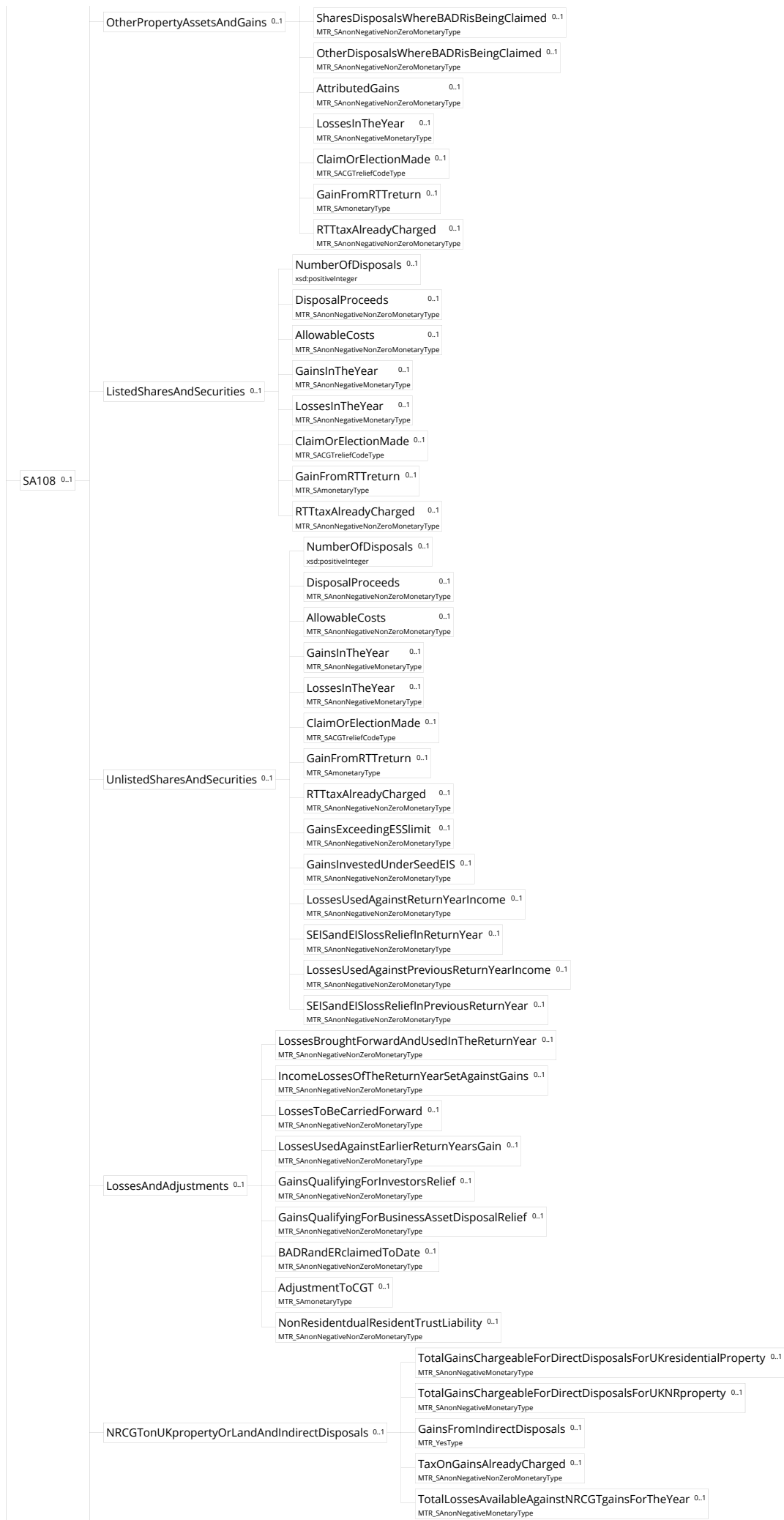






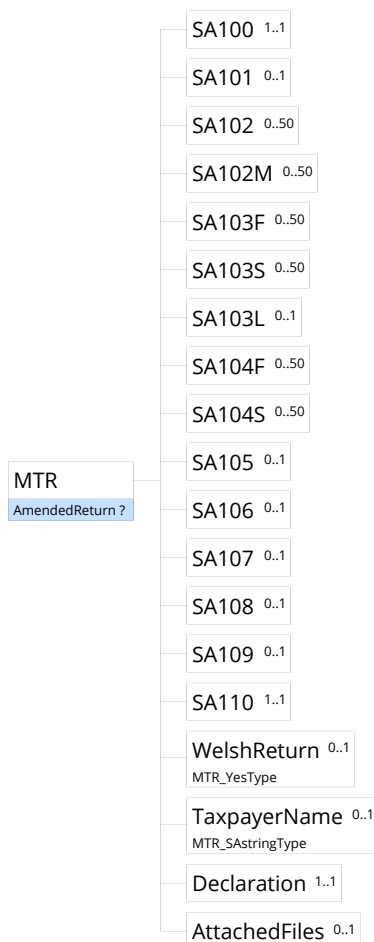












path	/MTR
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**validation rule:**

error code: 5090	description: Date of receipt of amendment must be less than 12 months following statutory due date
transactional message (en)	You have indicated an amended submission but the amendment window has now closed for the year of assessment to which your submission relates.
error code: 6215	description: If there is an entry in box [CAL16], boxes [AIL3], [AIL5] and [FIN19] must be present (error 215)
transactional message (en)	There is an entry in box [CAL16], boxes [AIL3], [AIL5] and [FIN19] must also be completed. Please check.
error code: 6001	description: Submission must not contain any attachments if the message class indicates no attachments
transactional message (en)	Submission must not contain any attachments if the message class indicates no attachments
error code: 6015	description: Submission must contain at least one attachment if the message class indicates attachments
transactional message (en)	Submission must contain at least one attachment if the message class indicates attachments
error code: 6511	description: There should only be an entry in one set of Class 4 NIC boxes on the return
transactional message (en)	There should only be an entry in one set of Class 4 NIC boxes on the return
error code: 6343	description: There should not be entries in both [FIN4] and [FIN9].
transactional message (en)	There should not be entries in both [FIN4] and [FIN9]. Please check.
error code: 6038	description: If [ASE7] is absent, [EMP2] must not exceed [EMP1] + [EMP3]
transactional message (en)	Box [ASE7] is absent, but the amount in box [EMP2] exceeds the total of boxes [EMP1] + [EMP3]. Please check.
error code: 6791	description: One of boxes [FSE101], [LUN64], [SPS26], [FPS26] or [SSE37] must be set to Y if any of boxes [FSE76], [LUN52], [SPS20], [FPS20] or [SSE31] are present and box [YPD1] is present and box [YPD1] date + [66 years] is prior to the beginning of the return year or on 6 April of the return year.

transactional message (en)	There must be an entry in one of [FSE101], [LUN64], [SPS26], [FPS26] or [SSE37] as there is an entry in one of the boxes [FSE76], [LUN52], [SPS20], [FPS20] or [SSE31] and there is an entry in [YPD1], and box [YPD1] date + [66 years] is prior to the beginning of the return year or on 6 April of the return year.
error code: 8324	description: (Total all instances [SSECL2] + [FSECL2] + [FPSCL2] + [SPSCL2]) + [LUNCL2] must be less than or equal to [£217.30].
transactional message (en)	The total of all instances [SSECL2] + [FSECL2] + [FPSCL2] + [SPSCL2]) + [LUNCL2] must be less than or equal to [£217.30]. Please check.
error code: 8374	description: Where any of [SSE36], [FSE100], [LUN63], [SPS25] or [FPS25] are present then the sum of all instances [SSE31] + sum of all instances [FSE76] + [LUN52] + sum of all instances [SPS20] + sum of all instances [FPS20] - (sum of all instances [FSE102] + [LUN65] + sum of all instances [SPS27] + sum of all instances [FPS27]) should be less than [£6,725]
transactional message (en)	As there is an entry in any of [SSE36], [FSE100], [LUN63], [SPS25] or [FPS25] the sum of all instances [SSE31] + sum of all instances [FSE76] + [LUN52] + sum of all instances [SPS20] + sum of all instances [FPS20] - (sum of all instances [FSE102] + [LUN65] + sum of all instances [SPS27] + sum of all instances [FPS27]) should be less than [£6,725]. Please check.
error code: 8554	description: The total of all instances of [SSE10.1] and [FSE16.1] must not exceed [£1,000].
transactional message (en)	The total of all instances of [SSE10.1] and [FSE16.1] exceeds [£1,000]. Please check.
error code: 8449	description: The total of all instances of [PRO5.1], [PRO20.1] and [FOR14.1] must not exceed [£1,000].
transactional message (en)	The total of all instances of [PRO5.1], [PRO20.1] and [FOR14.1] must not exceed [£1,000]. Please check.

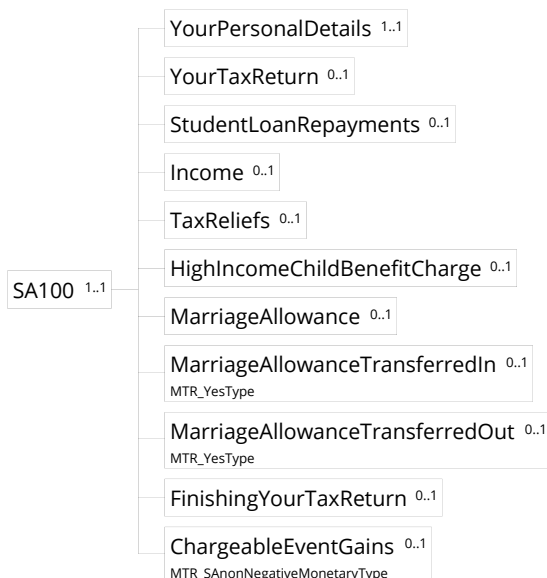
#### attribute: AmendedReturn

XML

base	MTR_YesType
path	/MTR/@AmendedReturn
cardinality	0..1
description	Tick box - Amended Return
id	[1H]

#### element: SA100

XML

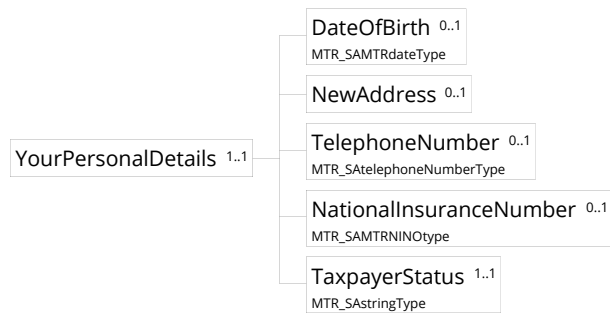


path	/MTR/SA100
cardinality	1..1
description	Tax return
id	[SA100]

#### validation rule:

error code: 6180	description: Number of Minister of Religion Schedules should be present if [YTR1A.1A] is present
transactional message (en)	There is an entry in box [YTR1A.1A]. Please complete box [YTR1A.1B].





path	/MTR/SA100/YourPersonalDetails
cardinality	1..1
description	Your personal details
id	[YPD1-4 / A11-15]



base	<a href="#">MTR_SAMTRdateType</a>
path	/MTR/SA100/YourPersonalDetails/DateOfBirth
cardinality	0..1
description	Date of Birth
example	2000-01-01
id	[YPD1]

**validation rule:**

error code: 6428	description: [YPD1] must be on or before the end of the return year.
transactional message (en)	Date of birth cannot be later than 5 April of the year of the return. Please check.



path	/MTR/SA100/YourPersonalDetails/NewAddress
cardinality	0..1
description	New address
id	[A11-15 / YPD2]



base	<a href="#">MTR_SA28charStringType</a>
path	/MTR/SA100/YourPersonalDetails/NewAddress/AddressLine1
cardinality	1..1
description	Address line 1
id	[A11]

## element: **AddressLine2**

**XML**

AddressLine2 1..1  
MTR\_SA28charStringType

base	<a href="#">MTR_SA28charStringType</a>
path	/MTR/SA100/YourPersonalDetails/NewAddress/AddressLine2
cardinality	1..1
description	Address line 2
id	[A12]

## element: **AddressLine3**

**XML**

AddressLine3 0..1  
MTR\_SA28charStringType

base	<a href="#">MTR_SA28charStringType</a>
path	/MTR/SA100/YourPersonalDetails/NewAddress/AddressLine3
cardinality	0..1
description	Address line 3
id	[A13]

## element: **AddressLine4**

**XML**

AddressLine4 0..1  
MTR\_SAstringType

base	<a href="#">MTR_SAstringType</a>
path	/MTR/SA100/YourPersonalDetails/NewAddress/AddressLine4
cardinality	0..1
description	Address line 4
maxLength	18
id	[A14]

### validation rule:

error code: 6509	description: If [A14] present then [A11], [A12] and [A13] must be present.
transactional message (en)	[A14] is completed, [A11], [A12] and [A13] must also be completed. Please check.

## element: **Postcode**

**XML**

Postcode 0..1  
xsd:string

base	xsd:string
path	/MTR/SA100/YourPersonalDetails/NewAddress/Postcode
cardinality	0..1
description	Postcode
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])))))))
id	[A15]

## element: **EffectiveFrom**

**XML**

EffectiveFrom 1..1  
MTR\_SAMTRdateType

base	<a href="#">MTR_SAMTRdateType</a>
path	/MTR/SA100/YourPersonalDetails/NewAddress/EffectiveFrom
cardinality	1..1
description	Date address is effective from
id	[YPD2]

### validation rule:

error code: 8325	description: [YPD2] must be on or before the current date.
transactional message (en)	The entry in [YPD2] must be on or before today. Please check.

## element: **TelephoneNumber**

**XML**

TelephoneNumber 0..1  
MTR\_SAtelephoneNumberType

base	<a href="#">MTR_SAtelephoneNumberType</a>
path	/MTR/SA100/YourPersonalDetails/TelephoneNumber
cardinality	0..1
description	Your telephone number
maxLength	20
id	[YPD3]

## element: **NationalInsuranceNumber**

**XML**

NationalInsuranceNumber 0..1  
MTR\_SAMTRNINOType

base	<a href="#">MTR_SAMTRNINOType</a>
path	/MTR/SA100/YourPersonalDetails/NationalInsuranceNumber
cardinality	0..1
description	Enter your National Insurance Number (if known)
id	[YPD4]

## element: **TaxpayerStatus**

**XML**

TaxpayerStatus 1..1  
MTR\_SAstringType

base	<a href="#">MTR_SAstringType</a>
path	/MTR/SA100/YourPersonalDetails/TaxpayerStatus
cardinality	1..1
description	Taxpayer status
example	S

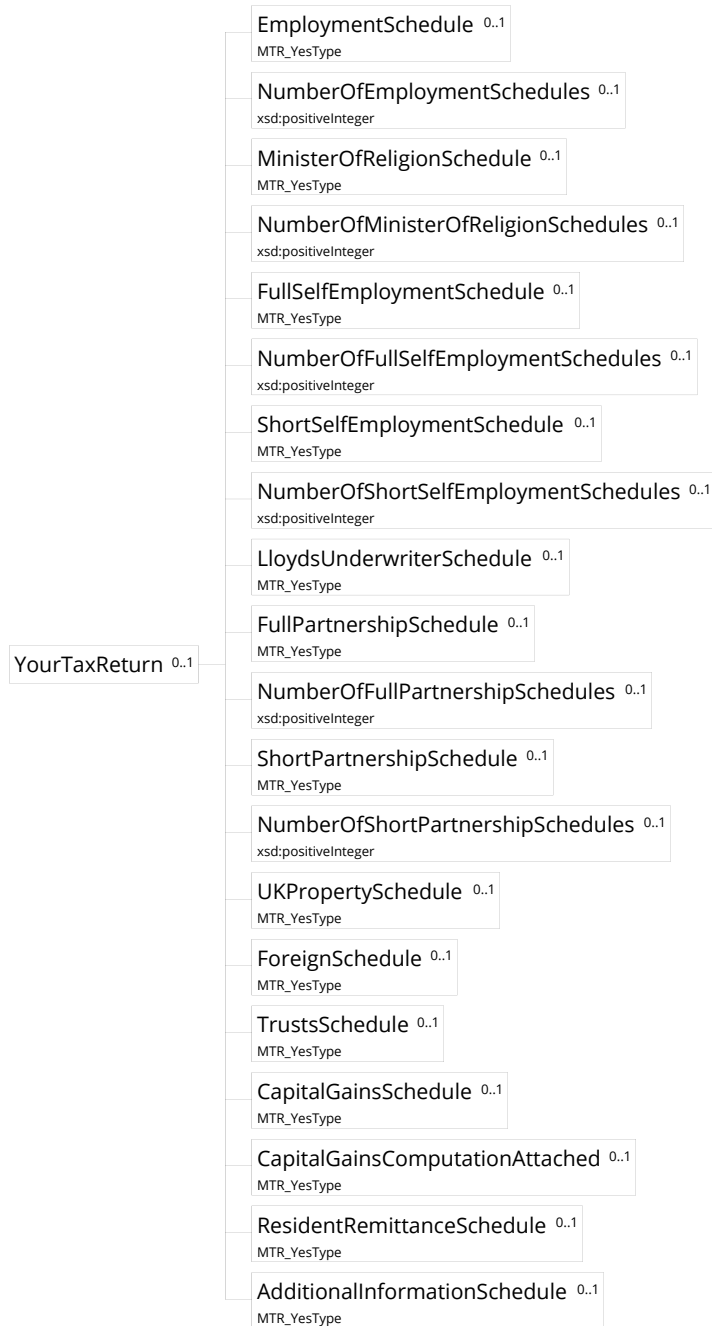
id	[YPDTR]
----	---------

enumerated values:

C	Welsh
S	Scottish
U	Rest of UK

element: **YourTaxReturn**

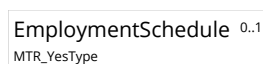
**XML**



path	/MTR/SA100/YourTaxReturn
cardinality	0..1
description	Your tax return
id	[YTR1-9 / 18.0]

element: **EmploymentSchedule**

**XML**



base	<a href="#">MTR_YesType</a>
path	/MTR/SA100/YourTaxReturn/EmploymentSchedule
cardinality	0..1
description	Tick Box - Employment
id	[YTR1.1A]

**validation rule:**

error code: 6554	description: If [YTR1.1A] is present, [YTR1.1B] must be present
transactional message (en)	There is an entry in box [YTR1.1A]. Please complete box [YTR1.1B].

element: **NumberOfEmploymentSchedules**

**XML**

NumberOfEmploymentSchedules 0..1  
xsd:positiveInteger

base	xsd:positiveInteger
path	/MTR/SA100/YourTaxReturn/NumberOfEmploymentSchedules
cardinality	0..1
description	Employment - no of instances
minInclusive	1
maxInclusive	50
id	[YTR1.1B]

element: **MinisterOfReligionSchedule**

**XML**

MinisterOfReligionSchedule 0..1  
MTR\_YesType

base	<a href="#">MTR_YesType</a>
path	/MTR/SA100/YourTaxReturn/MinisterOfReligionSchedule
cardinality	0..1
description	Tick box - Minister of Religion
id	[YTR1A.1A]

element: **NumberOfMinisterOfReligionSchedules**

**XML**

NumberOfMinisterOfReligionSchedules 0..1  
xsd:positiveInteger

base	xsd:positiveInteger
path	/MTR/SA100/YourTaxReturn/NumberOfMinisterOfReligionSchedules
cardinality	0..1
description	Minister of Religion - No of instances
minInclusive	1
maxInclusive	50
id	[YTR1A.1B]

element: **FullSelfEmploymentSchedule**

**XML**

FullSelfEmploymentSchedule 0..1  
MTR\_YesType

base	<a href="#">MTR_YesType</a>
path	/MTR/SA100/YourTaxReturn/FullSelfEmploymentSchedule

cardinality	0..1
description	Tick Box - full Self Employment
id	[YTR2.2A]

**validation rule:**

error code: 6555	description: Number of full self employment schedules should be present if [YTR2.2A]
transactional message (en)	There is an entry in box [YTR2.2A]. Please complete box [YTR2.2B].

element: **NumberOfFullSelfEmploymentSchedules**

**XML**

NumberOfFullSelfEmploymentSchedules 0..1  
xsd:positiveInteger

base	xsd:positiveInteger
path	/MTR/SA100/YourTaxReturn/NumberOfFullSelfEmploymentSchedules
cardinality	0..1
description	full Self Employment - No of instances
minInclusive	1
maxInclusive	50
id	[YTR2.2B]

element: **ShortSelfEmploymentSchedule**

**XML**

ShortSelfEmploymentSchedule 0..1  
MTR\_YesType

base	<a href="#">MTR_YesType</a>
path	/MTR/SA100/YourTaxReturn/ShortSelfEmploymentSchedule
cardinality	0..1
description	Tick Box - short Self Employment
id	[YTR2A.2A]

**validation rule:**

error code: 6556	description: If [YTR2A.2A] present then [YTR2A.2B] must be present
transactional message (en)	There is an entry in box [YTR2A.2A]. Please complete box [YTR2A.2B].

element: **NumberOfShortSelfEmploymentSchedules**

**XML**

NumberOfShortSelfEmploymentSchedules 0..1  
xsd:positiveInteger

base	xsd:positiveInteger
path	/MTR/SA100/YourTaxReturn/NumberOfShortSelfEmploymentSchedules
cardinality	0..1
description	short Self Employment - No of instances
minInclusive	1
maxInclusive	50
id	[YTR2A.2B]

element: **LloydsUnderwriterSchedule**

**XML**

LloydsUnderwriterSchedule 0..1  
MTR\_YesType

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

path	/MTR/SA100/YourTaxReturn/LloydsUnderwriterSchedule
cardinality	0..1
description	Tick box - Lloyds Underwriter
id	[YTR2L.2A]

## element: FullPartnershipSchedule

XML

FullPartnershipSchedule 0..1  
MTR\_YesType

base	MTR_YesType
path	/MTR/SA100/YourTaxReturn/FullPartnershipSchedule
cardinality	0..1
description	Tick Box - Full Partnership
id	[YTR3.3A]

### validation rule:

error code: 6557	description: Number of full partnership schedules should be present if [YTR3.3A]
transactional message (en)	There is an entry in box [YTR3.3A]. Please complete box [YTR3.3B].

## element: NumberOfFullPartnershipSchedules

XML

NumberOfFullPartnershipSchedules 0..1  
xsd:positiveInteger

base	xsd:positiveInteger
path	/MTR/SA100/YourTaxReturn/NumberOfFullPartnershipSchedules
cardinality	0..1
description	Full Partnership - no of instances
minInclusive	1
maxInclusive	50
id	[YTR3.3B]

## element: ShortPartnershipSchedule

XML

ShortPartnershipSchedule 0..1  
MTR\_YesType

base	MTR_YesType
path	/MTR/SA100/YourTaxReturn/ShortPartnershipSchedule
cardinality	0..1
description	Tick box short partnership
id	[YTR3A.3A]

### validation rule:

error code: 6558	description: If [YTR3A.3A] present then [YTR3A.3B] must be present
transactional message (en)	There is an entry in box [YTR3A.3A]. Please complete box [YTR3A.3B].

## element: NumberOfShortPartnershipSchedules

XML

NumberOfShortPartnershipSchedules 0..1  
xsd:positiveInteger

base	xsd:positiveInteger
path	/MTR/SA100/YourTaxReturn/NumberOfShortPartnershipSchedules

cardinality	0..1
description	Short Partnership - no of instances
minInclusive	1
maxInclusive	50
id	[YTR3A.3B]

#### element: **UKPropertySchedule**

**XML**

UKPropertySchedule 0..1  
MTR\_YesType

base	<a href="#">MTR_YesType</a>
path	/MTR/SA100/YourTaxReturn/UKPropertySchedule
cardinality	0..1
description	Tick Box - UK property
id	[YTR4.4A]

#### element: **ForeignSchedule**

**XML**

ForeignSchedule 0..1  
MTR\_YesType

base	<a href="#">MTR_YesType</a>
path	/MTR/SA100/YourTaxReturn/ForeignSchedule
cardinality	0..1
description	Tick Box - Foreign
id	[YTR5.5A]

#### element: **TrustsSchedule**

**XML**

TrustsSchedule 0..1  
MTR\_YesType

base	<a href="#">MTR_YesType</a>
path	/MTR/SA100/YourTaxReturn/TrustsSchedule
cardinality	0..1
description	Tick Box - Trusts etc
id	[YTR6.6A]

#### element: **CapitalGainsSchedule**

**XML**

CapitalGainsSchedule 0..1  
MTR\_YesType

base	<a href="#">MTR_YesType</a>
path	/MTR/SA100/YourTaxReturn/CapitalGainsSchedule
cardinality	0..1
description	Tick Box - Capital Gains
id	[YTR7.7A]

#### element: **CapitalGainsComputationAttached**

**XML**

CapitalGainsComputationAttached 0..1  
MTR\_YesType



base	<a href="#">MTR_YesType</a>
path	/MTR/SA100/YourTaxReturn/CapitalGainsComputationAttached
cardinality	0..1
description	Tick Box - CGT computation attached
id	[YTR7.7B]

#### element: **ResidentRemittanceSchedule**

**XML**

ResidentRemittanceSchedule 0..1  
MTR\_YesType

base	<a href="#">MTR_YesType</a>
path	/MTR/SA100/YourTaxReturn/ResidentRemittanceSchedule
cardinality	0..1
description	Tick Box -Residence, Remittance
id	[YTR8.8A]

#### element: **AdditionalInformationSchedule**

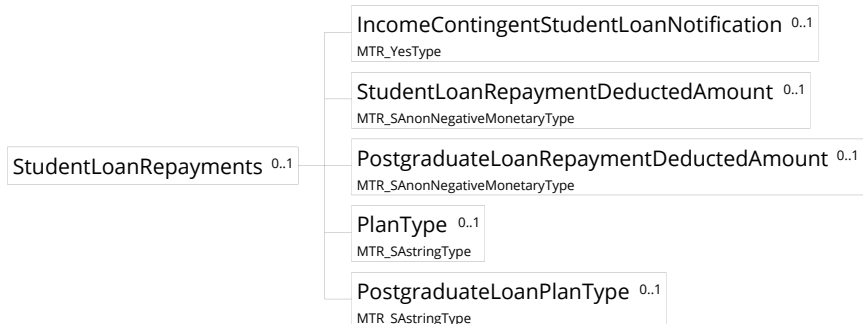
**XML**

AdditionalInformationSchedule 0..1  
MTR\_YesType

base	<a href="#">MTR_YesType</a>
path	/MTR/SA100/YourTaxReturn/AdditionalInformationSchedule
cardinality	0..1
description	Tick box - Additional Information
id	[YTR9B.9A]

#### element: **StudentLoanRepayments**

**XML**



path	/MTR/SA100/StudentLoanRepayments
cardinality	0..1
description	Student loan repayments
id	[SLR1-3]

#### element: **IncomeContingentStudentLoanNotification**

**XML**

IncomeContingentStudentLoanNotification 0..1  
MTR\_YesType

base	<a href="#">MTR_YesType</a>
path	/MTR/SA100/StudentLoanRepayments/IncomeContingentStudentLoanNotification
cardinality	0..1

description	Are you liable to make student loan repayments
id	[SLR1]

## element: **StudentLoanRepaymentDeductedAmount**

**XML**

StudentLoanRepaymentDeductedAmount 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA100/StudentLoanRepayments/StudentLoanRepaymentDeductedAmount
cardinality	0..1
description	Student Loan repaid in year by deduction by employer
id	[SLR2]

### validation rule:

error code: 8370	description: If [SLR2] is present, [SLR1] should be 'yes'.
transactional message (en)	There is an entry in [SLR2]. Please complete [SLR1].

## element: **PostgraduateLoanRepaymentDeductedAmount**

**XML**

PostgraduateLoanRepaymentDeductedAmount 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA100/StudentLoanRepayments/PostgraduateLoanRepaymentDeductedAmount
cardinality	0..1
description	Postgraduate Loan repaid in year by deduction by employer
id	[SLR3]

### validation rule:

error code: 8371	description: If [SLR3] is present, [SLR1] should be 'yes'.
transactional message (en)	There is an entry in [SLR3]. Please complete [SLR1].

## element: **PlanType**

**XML**

PlanType 0..1  
MTR\_SAstringType

base	<a href="#">MTR_SAstringType</a>
path	/MTR/SA100/StudentLoanRepayments/PlanType
cardinality	0..1
description	Student loan plan type
example	01
id	[SLRPT]

### enumerated values:

01	Plan type 1
02	Plan type 2
04	Plan type 4

### validation rule:

error code: 8376	description: If [SLRPT] is present then [SLR1] should be present.
transactional message (en)	There is an entry in [SLRPT]. Please complete [SLR1].

PostgraduateLoanPlanType 0..1  
MTR\_SAstringType

base	MTR_SAstringType
path	/MTR/SA100/StudentLoanRepayments/PostgraduateLoanPlanType
cardinality	0..1
description	Postgraduate loan plan type
example	03
id	[PGLRPT]

**enumerated values:**

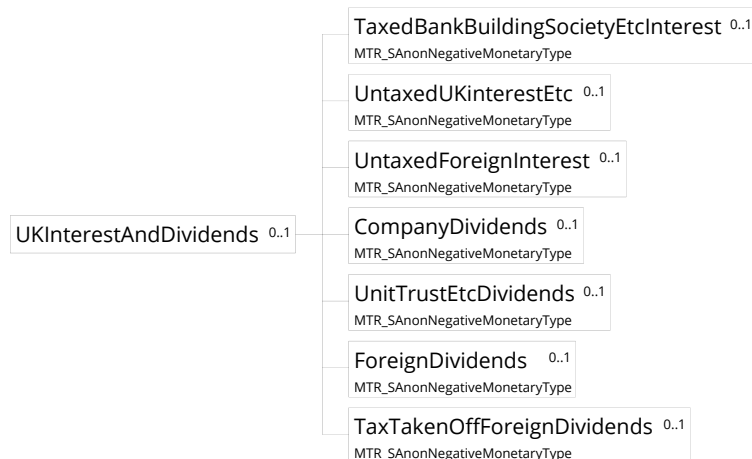
03	Plan type 3
----	-------------

**validation rule:**

error code: 8375	description: If [PGLRPT] is present, [SLR1] should be present
transactional message (en)	There is an entry in [PGLRPT]. Please complete [SLR1].



path	/MTR/SA100/Income
cardinality	0..1
description	Income
id	[INC1-21]



path	/MTR/SA100/Income/UKInterestAndDividends
cardinality	0..1
description	UK interest and dividends
id	[INC1-7]

TaxedBankBuildingSocietyEtcInterest 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA100/Income/UKInterestAndDividends/TaxedBankBuildingSocietyEtcInterest
cardinality	0..1
description	Interest and taxed alternative finance receipts from UK banks etc. after tax taken off
id	[INC1]

#### element: **UntaxedUKInterestEtc**

**XML**

UntaxedUKInterestEtc 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA100/Income/UKInterestAndDividends/UntaxedUKInterestEtc
cardinality	0..1
description	Interest and alternative finance receipts from UK banks etc. Gross
id	[INC2]

#### element: **UntaxedForeignInterest**

**XML**

UntaxedForeignInterest 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA100/Income/UKInterestAndDividends/UntaxedForeignInterest
cardinality	0..1
description	Untaxed foreign interest (up to [£2,000])
id	[INC3]

#### validation rule:

error code: 8326	description: [INC3] is valid only if this does not exceed [£2,000]
transactional message (en)	The amount in box [INC3] exceeds [£2,000]. Please check.

#### element: **CompanyDividends**

**XML**

CompanyDividends 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA100/Income/UKInterestAndDividends/CompanyDividends
cardinality	0..1
description	Dividends from UK companies
id	[INC4]

#### element: **UnitTrustEtcDividends**

**XML**

UnitTrustEtcDividends 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA100/Income/UKInterestAndDividends/UnitTrustEtcDividends
cardinality	0..1
description	Other dividends
id	[INC5]

element: **ForeignDividends**

XML

ForeignDividends 0..1  
MTR\_SAnonNegativeMonetaryType

base	MTR_SAnonNegativeMonetaryType
path	/MTR/SA100/Income/UKInterestAndDividends/ForeignDividends
cardinality	0..1
description	Foreign dividends (up to [£500]) - the amount in sterling after foreign tax was taken off
id	[INC6]

element: **TaxTakenOffForeignDividends**

XML

TaxTakenOffForeignDividends 0..1  
MTR\_SAnonNegativeMonetaryType

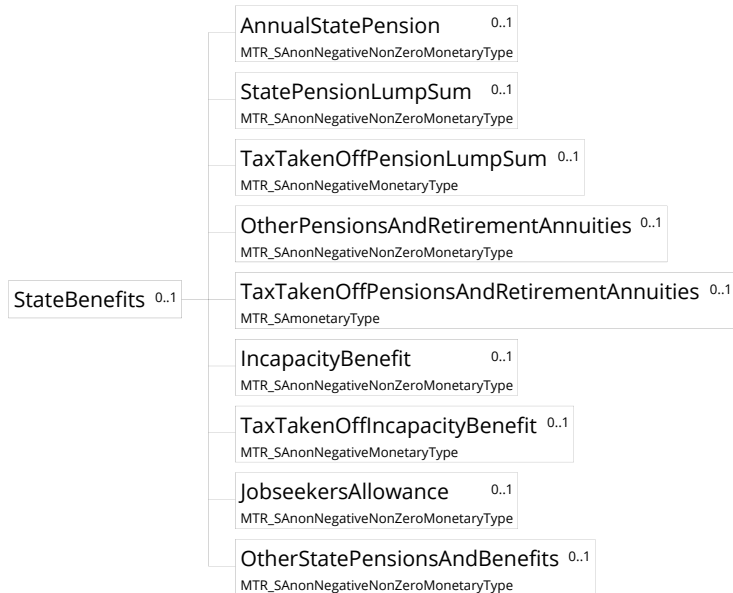
base	MTR_SAnonNegativeMonetaryType
path	/MTR/SA100/Income/UKInterestAndDividends/TaxTakenOffForeignDividends
cardinality	0..1
description	Tax taken off foreign dividends
id	[INC7]

## validation rule:

error code: 8296	description: [INC7] should not exceed ( [INC6] + £1 )
transactional message (en)	The amount in box [INC7] exceeds box [INC6]. Please check.

element: **StateBenefits**

XML



path	/MTR/SA100/Income/StateBenefits
cardinality	0..1
description	State benefits
id	[INC8-16]

element: **AnnualStatePension**

XML

AnnualStatePension 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA100/Income/StateBenefits/AnnualStatePension
cardinality	0..1
description	State retirement pension
id	[INC8]

**validation rule:**

error code: 6220	description: [INC8] should be less than [£99,999]
transactional message (en)	The amount in box [INC8] must be less than [£99,999]. Please check.

element: **StatePensionLumpSum**

**XML**

StatePensionLumpSum 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA100/Income/StateBenefits/StatePensionLumpSum
cardinality	0..1
description	Gross amount of State Pension Lump sum
id	[INC9]

element: **TaxTakenOffPensionLumpSum**

**XML**

TaxTakenOffPensionLumpSum 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA100/Income/StateBenefits/TaxTakenOffPensionLumpSum
cardinality	0..1
description	Tax taken off state Pension Lump sum
id	[INC10]

**validation rule:**

error code: 8297	description: [INC10] is valid only if this does not exceed ( ( [45%] times [INC9] ) plus 1.00 )
transactional message (en)	[INC10] is valid only if this does not exceed ( ( [45%] times [INC9] ) plus 1.00 )

element: **OtherPensionsAndRetirementAnnuities**

**XML**

OtherPensionsAndRetirementAnnuities 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA100/Income/StateBenefits/OtherPensionsAndRetirementAnnuities
cardinality	0..1
description	Pensions (other than state pension), retirement annuities and taxable lump sums treated as pensions
id	[INC11]

element: **TaxTakenOffPensionsAndRetirementAnnuities**

**XML**

TaxTakenOffPensionsAndRetirementAnnuities 0..1  
MTR\_SAMonetaryType

base	<a href="#">MTR_SAMonetaryType</a>
path	/MTR/SA100/Income/StateBenefits/TaxTakenOffPensionsAndRetirementAnnuities

cardinality	0..1
description	Total other non state pensions (tax taken off)
id	[INC12]

**validation rule:**

error code: 6221	description: [INC12] should not exceed [INC11]
transactional message (en)	The amount in box [INC12] exceeds the amount in box [INC11]. Please check.

**element: IncapacityBenefit**

**XML**

IncapacityBenefit 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA100/Income/StateBenefits/IncapacityBenefit
cardinality	0..1
description	Taxable incapacity benefit (Gross)
id	[INC13]

**element: TaxTakenOffIncapacityBenefit**

**XML**

TaxTakenOffIncapacityBenefit 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA100/Income/StateBenefits/TaxTakenOffIncapacityBenefit
cardinality	0..1
description	Taxable incapacity benefit (tax taken off)
id	[INC14]

**validation rule:**

error code: 6317	description: If tax taken off incapacity benefit is present the following should be true: [INC13]
transactional message (en)	Tax deducted entered in box [INC14] but no figure in [INC13]. Please check.
error code: 6035	description: [INC14] should not exceed [INC13]
transactional message (en)	The amount in box [INC14] exceeds the amount in box [INC13]. Please check.

**element: JobseekersAllowance**

**XML**

JobseekersAllowance 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA100/Income/StateBenefits/JobseekersAllowance
cardinality	0..1
description	Jobseekers Allowance
id	[INC15]

**validation rule:**

error code: 6222	description: [INC15] should be less than [£99,999]
transactional message (en)	The amount in box [INC15] must be less than [£99,999]. Please check.

**element: OtherStatePensionsAndBenefits**

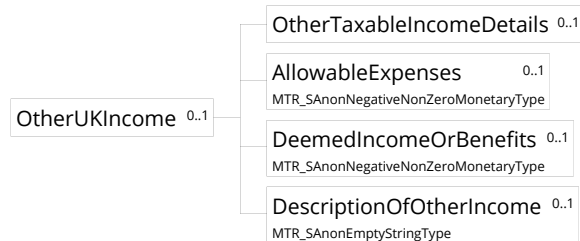
**XML**

OtherStatePensionsAndBenefits 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA100/Income/StateBenefits/OtherStatePensionsAndBenefits
cardinality	0..1
description	Total of other taxable state pensions and benefits
id	[INC16]

## element: **OtherUKIncome**

**XML**



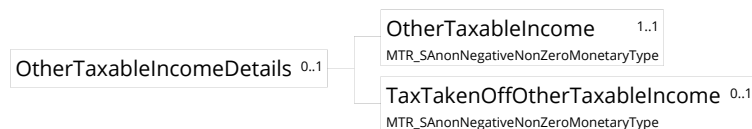
path	/MTR/SA100/Income/OtherUKIncome
cardinality	0..1
description	Other UK income
id	[INC17-21]

### validation rule:

error code: 6568	description: description of other income should be present if [INC17] or [INC20]
transactional message (en)	There is an entry in box [INC17] and/or [INC20]. Please complete box [INC21].

## element: **OtherTaxableIncomeDetails**

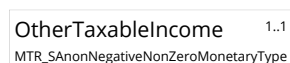
**XML**



path	/MTR/SA100/Income/OtherUKIncome/OtherTaxableIncomeDetails
cardinality	0..1

## element: **OtherTaxableIncome**

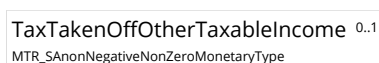
**XML**



base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA100/Income/OtherUKIncome/OtherTaxableIncomeDetails/OtherTaxableIncome
cardinality	1..1
description	Other income (Gross)
id	[INC17]

## element: **TaxTakenOffOtherTaxableIncome**

**XML**



base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA100/Income/OtherUKIncome/OtherTaxableIncomeDetails/TaxTakenOffOtherTaxableIncome
cardinality	0..1



description	Tax taken off income in [INC17]
id	[INC19]

**validation rule:**

error code: 6567	description: [INC19] should not exceed [INC17]
transactional message (en)	The amount in box [INC19] exceeds the amount in box [INC17]. Please check.

element: **AllowableExpenses**

**XML**

AllowableExpenses 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA100/Income/OtherUKIncome/AllowableExpenses
cardinality	0..1
description	Total amount of allowable expenses
id	[INC18]

element: **DeemedIncomeOrBenefits**

**XML**

DeemedIncomeOrBenefits 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA100/Income/OtherUKIncome/DeemedIncomeOrBenefits
cardinality	0..1
description	Deemed income or benefits
id	[INC20]

element: **DescriptionOfOtherIncome**

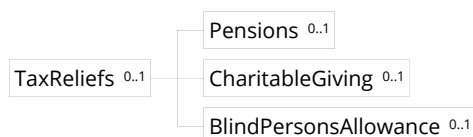
**XML**

DescriptionOfOtherIncome 0..1  
MTR\_SAnonEmptyStringType

base	<a href="#">MTR_SAnonEmptyStringType</a>
path	/MTR/SA100/Income/OtherUKIncome/DescriptionOfOtherIncome
cardinality	0..1
description	Description of income
minLength	1
maxLength	240
id	[INC21]

element: **TaxReliefs**

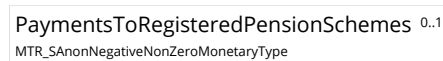
**XML**



path	/MTR/SA100/TaxReliefs
cardinality	0..1
description	Tax reliefs
id	[REL1-14 / SCI1]



path	/MTR/SA100/TaxReliefs/Pensions
cardinality	0..1
description	Pensions
id	[REL1-4]



base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA100/TaxReliefs/Pensions/PaymentsToRegisteredPensionSchemes
cardinality	0..1
description	Personal/Stakeholder pension payments made in year
id	[REL1]



base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA100/TaxReliefs/Pensions/OneOffRegisteredPensionSchemesPayments
cardinality	0..1
description	Total of any 'one-off' payments in box 1
id	[REL1.1]

**validation rule:**

error code: 6181	description: [REL1.1] should not exceed [REL1]
transactional message (en)	The amount in [REL1.1] exceeds [REL1]. Please check.



base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA100/TaxReliefs/Pensions/RetirementAnnuityContractPayments
cardinality	0..1
description	Retirement annuity payments made in year
id	[REL2]

element: **EmployerPensionSchemePayments**

XML

EmployerPensionSchemePayments 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA100/TaxReliefs/Pensions/EmployerPensionSchemePayments
cardinality	0..1
description	Amount of contributions to employer's schemes not deducted at source
id	[REL3]

element: **NonUKOverseasPensionSchemePayments**

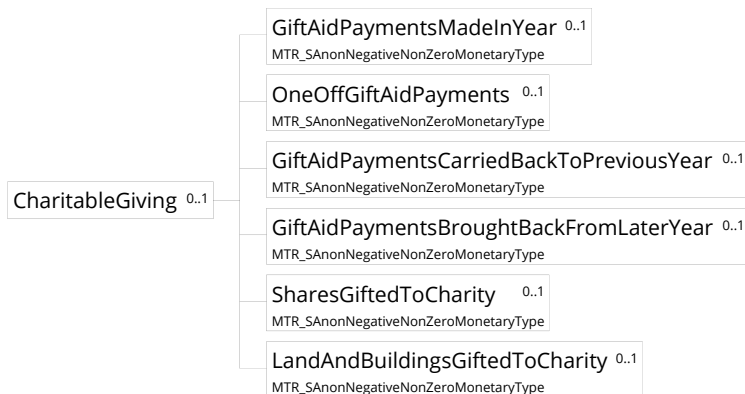
XML

NonUKOverseasPensionSchemePayments 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA100/TaxReliefs/Pensions/NonUKOverseasPensionSchemePayments
cardinality	0..1
description	Contributions paid to a non-UK registered overseas pension scheme which are eligible for tax relief, and were not deducted from your pay before tax
id	[REL4]

element: **CharitableGiving**

XML



path	/MTR/SA100/TaxReliefs/CharitableGiving
cardinality	0..1
description	Charitable giving
id	[REL5-10]

element: **GiftAidPaymentsMadeInYear**

XML

GiftAidPaymentsMadeInYear 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA100/TaxReliefs/CharitableGiving/GiftAidPaymentsMadeInYear
cardinality	0..1
description	Gift Aid
id	[REL5]

OneOffGiftAidPayments 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA100/TaxReliefs/CharitableGiving/OneOffGiftAidPayments
cardinality	0..1
description	Gift Aid 'one off payments'
id	[REL6]

**validation rule:**

error code: 6129	description: [REL6] should not exceed [REL5]
transactional message (en)	The amount in box [REL6] exceeds the amount in box [REL5]. Please check.

GiftAidPaymentsCarriedBackToPreviousYear 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA100/TaxReliefs/CharitableGiving/GiftAidPaymentsCarriedBackToPreviousYear
cardinality	0..1
description	Payments made in the Return year but treated as if made in the previous year
id	[REL7]

**validation rule:**

error code: 6360	description: [REL7] should not exceed [REL5]
transactional message (en)	The amount in box [REL7] exceeds the amount in box [REL5]. Please check.

GiftAidPaymentsBroughtBackFromLaterYear 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA100/TaxReliefs/CharitableGiving/GiftAidPaymentsBroughtBackFromLaterYear
cardinality	0..1
description	Payments made after the end of the Return year but treated as paid in the return year
id	[REL8]

SharesGiftedToCharity 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

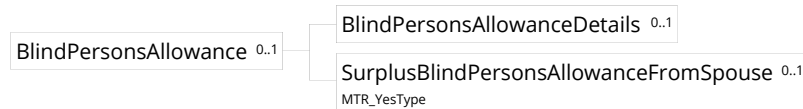
base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA100/TaxReliefs/CharitableGiving/SharesGiftedToCharity
cardinality	0..1
description	Gifts of qualifying investments to charities - shares and securities
id	[REL9]

LandAndBuildingsGiftedToCharity 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA100/TaxReliefs/CharitableGiving/LandAndBuildingsGiftedToCharity
cardinality	0..1
description	Gifts to charities - real property
id	[REL10]

## element: **BlindPersonsAllowance**

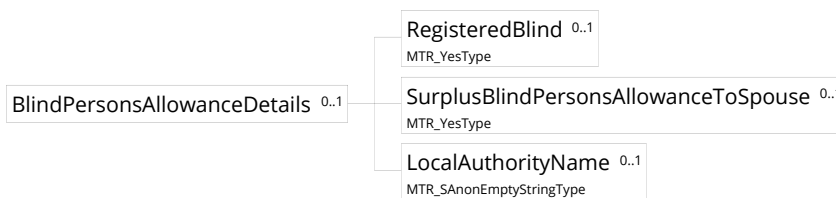
**XML**



path	/MTR/SA100/TaxReliefs/BlindPersonsAllowance
cardinality	0..1
description	Blind persons allowance
id	[REL13-16]

## element: **BlindPersonsAllowanceDetails**

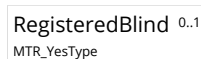
**XML**



path	/MTR/SA100/TaxReliefs/BlindPersonsAllowance/BlindPersonsAllowanceDetails
cardinality	0..1

## element: **RegisteredBlind**

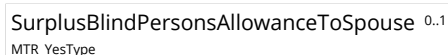
**XML**



base	<a href="#">MTR_YesType</a>
path	/MTR/SA100/TaxReliefs/BlindPersonsAllowance/BlindPersonsAllowanceDetails/RegisteredBlind
cardinality	0..1
description	Registered blind on a local authority or other register
id	[REL13]

## element: **SurplusBlindPersonsAllowanceToSpouse**

**XML**



base	<a href="#">MTR_YesType</a>
path	/MTR/SA100/TaxReliefs/BlindPersonsAllowance/BlindPersonsAllowanceDetails/SurplusBlindPersonsAllowanceToSpouse
cardinality	0..1
description	Tick if you want your spouse or civil partner to have your unused allowances
id	[REL16]

### validation rule:

error code: 6512	description: If [REL16] is present [CAL12] must be absent
transactional message (en)	There is an entry in box [REL16], box [CAL12] must be absent.

LocalAuthorityName 0..1  
MTR\_SAnonEmptyStringType

base	MTR_SAnonEmptyStringType
path	/MTR/SA100/TaxReliefs/BlindPersonsAllowance/BlindPersonsAllowanceDetails/LocalAuthorityName
cardinality	0..1
description	Blind person's allowance. Local Authority
minLength	1
maxLength	28
id	[REL14]

**validation rule:**

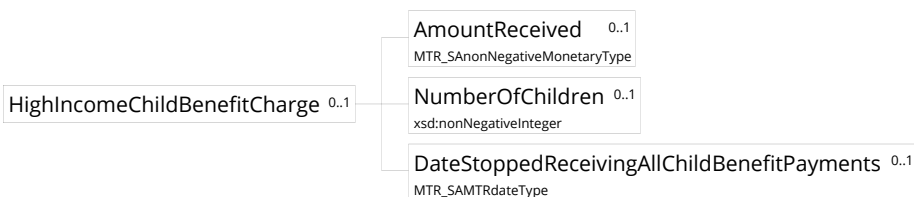
error code: 6261	description: if [REL14] is present, [REL13] should also be present.
transactional message (en)	There is an entry at box [REL14], please complete box [REL13].

SurplusBlindPersonsAllowanceFromSpouse 0..1  
MTR\_YesType

base	MTR_YesType
path	/MTR/SA100/TaxReliefs/BlindPersonsAllowance/SurplusBlindPersonsAllowanceFromSpouse
cardinality	0..1
description	Tick if you want to have your spouse's or civil partner's unused allowances
id	[REL15]

**validation rule:**

error code: 6732	description: [CAL12] Must be present if [REL15] is present
transactional message (en)	There is an entry in box [REL15]. Please complete box [CAL12].



path	/MTR/SA100/HighIncomeChildBenefitCharge
cardinality	0..1
description	High income Child Benefit charge
id	[CBC1-3]

**validation rule:**

error code: 8310	description: If [CBC1-3] is present the following should be true: [CBC1] is present or [CBC2] is present
transactional message (en)	[CBC1-3] is present so the following should be true: [CBC1] is present or [CBC2] is present

AmountReceived 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA100/HighIncomeChildBenefitCharge/AmountReceived
cardinality	0..1
description	Total amount of child benefit received for the year
id	[CBC1]

## element: **NumberOfChildren**

**XML**

NumberOfChildren 0..1  
xsd:nonNegativeInteger

base	xsd:nonNegativeInteger
path	/MTR/SA100/HighIncomeChildBenefitCharge/NumberOfChildren
cardinality	0..1
description	Number of children for which child benefit received at the end of the year
maxInclusive	99
id	[CBC2]

### validation rule:

error code: 8298	description: If [CBC2] is present and greater than 0, then [CBC1] must be present.
transactional message (en)	If [CBC2] is present and greater than 0, then [CBC1] must be present.

## element: **DateStoppedReceivingAllChildBenefitPayments**

**XML**

DateStoppedReceivingAllChildBenefitPayments 0..1  
MTR\_SAMTRdateType

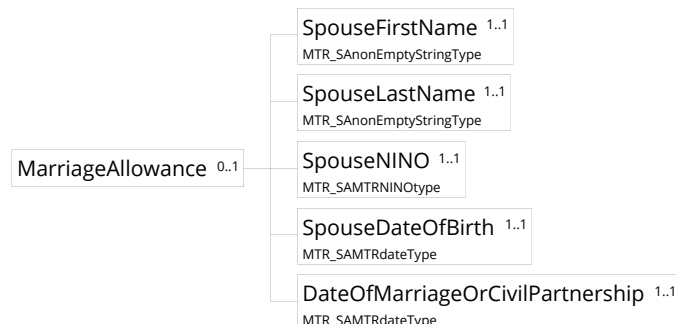
base	<a href="#">MTR_SAMTRdateType</a>
path	/MTR/SA100/HighIncomeChildBenefitCharge/DateStoppedReceivingAllChildBenefitPayments
cardinality	0..1
description	Date stopped receiving all Child Benefit payments
id	[CBC3]

### validation rule:

error code: 8311	description: [CBC1] should be present if [CBC3] is present
transactional message (en)	[CBC1] must be present if [CBC3] is present
error code: 8312	description: [CBC2] should be present if [CBC3] is present
transactional message (en)	[CBC2] must be present if [CBC3] is present
error code: 8313	description: [CBC3] should be within the current return year
transactional message (en)	[CBC3] must be within the current return year

## element: **MarriageAllowance**

**XML**



path	/MTR/SA100/MarriageAllowance
------	------------------------------

cardinality	0..1
description	Marriage Allowance
id	[MAT1-5]

## element: **SpouseFirstName**

**XML**

SpouseFirstName 1..1  
MTR\_SAnonEmptyStringType

base	<a href="#">MTR_SAnonEmptyStringType</a>
path	/MTR/SA100/MarriageAllowance/SpouseFirstName
cardinality	1..1
description	Spouse or civil partner's first name
maxLength	35
id	[MAT1]

### validation rule:

error code: 8327	description: [MAT-OUT] should be present if [MAT1] is present
transactional message (en)	There is an entry in [MAT1]. Please complete [MAT-OUT].

## element: **SpouseLastName**

**XML**

SpouseLastName 1..1  
MTR\_SAnonEmptyStringType

base	<a href="#">MTR_SAnonEmptyStringType</a>
path	/MTR/SA100/MarriageAllowance/SpouseLastName
cardinality	1..1
description	Spouse or civil partner's last name
maxLength	35
id	[MAT2]

## element: **SpouseNINO**

**XML**

SpouseNINO 1..1  
MTR\_SAMTRNINOType

base	<a href="#">MTR_SAMTRNINOType</a>
path	/MTR/SA100/MarriageAllowance/SpouseNINO
cardinality	1..1
description	Spouse or civil partner's NI number
id	[MAT3]

## element: **SpouseDateOfBirth**

**XML**

SpouseDateOfBirth 1..1  
MTR\_SAMTRdateType

base	<a href="#">MTR_SAMTRdateType</a>
path	/MTR/SA100/MarriageAllowance/SpouseDateOfBirth
cardinality	1..1
description	Spouse or civil partner's date of birth
id	[MAT4]



element: **DateOfMarriageOrCivilPartnership**

XML

DateOfMarriageOrCivilPartnership 1..1  
MTR\_SAMTRdateType

base	<a href="#">MTR_SAMTRdateType</a>
path	/MTR/SA100/MarriageAllowance/DateOfMarriageOrCivilPartnership
cardinality	1..1
description	Date of marriage or civil partnership
id	[MAT5]

**validation rule:**

error code: 8330	description: [MAT5] is valid only if this is on or before [5 April 2025]
transactional message (en)	The entry in [MAT5] must be on or before [5 April 2025]

element: **MarriageAllowanceTransferredIn**

XML

MarriageAllowanceTransferredIn 0..1  
MTR\_YesType

base	<a href="#">MTR_YesType</a>
path	/MTR/SA100/MarriageAllowanceTransferredIn
cardinality	0..1
description	You are receiving marriage allowance from your partner
id	[MAT-IN]

element: **MarriageAllowanceTransferredOut**

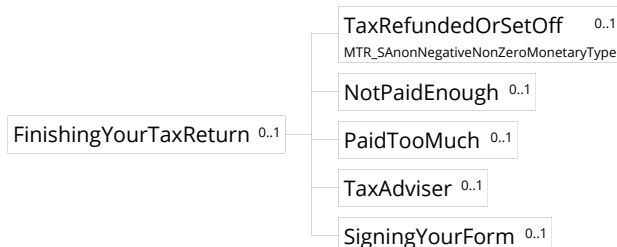
XML

MarriageAllowanceTransferredOut 0..1  
MTR\_YesType

base	<a href="#">MTR_YesType</a>
path	/MTR/SA100/MarriageAllowanceTransferredOut
cardinality	0..1
description	You are transferring marriage allowance to your partner
id	[MAT-OUT]

element: **FinishingYourTaxReturn**

XML



path	/MTR/SA100/FinishingYourTaxReturn
cardinality	0..1
description	Finishing your tax return
id	[FIN1-13 / FIN15-20 / FIN23-26]

element: **TaxRefundedOrSetOff**

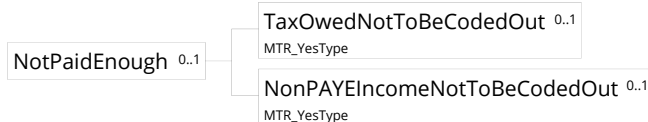
XML

TaxRefundedOrSetOff 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA100/FinishingYourTaxReturn/TaxRefundedOrSetOff
cardinality	0..1
description	Amount of refund (by your tax office or Benefits Agency)
id	[FIN1]

element: **NotPaidEnough**

XML



path	/MTR/SA100/FinishingYourTaxReturn/NotPaidEnough
cardinality	0..1
description	Not paid enough
id	[FIN2-3]

element: **TaxOwedNotToBeCodedOut**

XML

TaxOwedNotToBeCodedOut 0..1  
MTR\_YesType

base	<a href="#">MTR_YesType</a>
path	/MTR/SA100/FinishingYourTaxReturn/NotPaidEnough/TaxOwedNotToBeCodedOut
cardinality	0..1
description	Tick Box - Do not want any unpaid tax collected through your PAYE coding
id	[FIN2]

element: **NonPAYEIncomeNotToBeCodedOut**

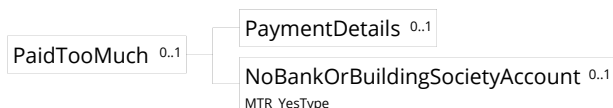
XML

NonPAYEIncomeNotToBeCodedOut 0..1  
MTR\_YesType

base	<a href="#">MTR_YesType</a>
path	/MTR/SA100/FinishingYourTaxReturn/NotPaidEnough/NonPAYEIncomeNotToBeCodedOut
cardinality	0..1
description	Tick box [FIN3] if you do not want any tax you owe for non PAYE income collected through your tax code
id	[FIN3]

element: **PaidTooMuch**

XML

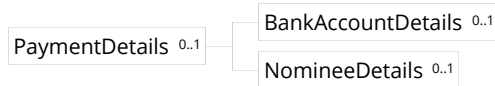


path	/MTR/SA100/FinishingYourTaxReturn/PaidTooMuch
cardinality	0..1

description	Paid too much
id	[FIN4-13]

element: **PaymentDetails**

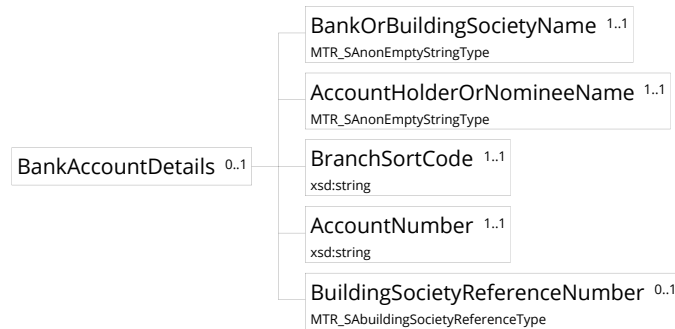
**XML**



path	/MTR/SA100/FinishingYourTaxReturn/PaidTooMuch/PaymentDetails
cardinality	0..1

element: **BankAccountDetails**

**XML**



path	/MTR/SA100/FinishingYourTaxReturn/PaidTooMuch/PaymentDetails/BankAccountDetails
cardinality	0..1
description	bank account details
id	[FIN4-8]

element: **BankOrBuildingSocietyName**

**XML**



base	<a href="#">MTR_SAnonEmptyStringType</a>
path	/MTR/SA100/FinishingYourTaxReturn/PaidTooMuch/PaymentDetails/BankAccountDetails/BankOrBuildingSocietyName
cardinality	1..1
description	Name of bank or building society
minLength	1
maxLength	28
id	[FIN4]

element: **AccountHolderOrNomineeName**

**XML**



base	<a href="#">MTR_SAnonEmptyStringType</a>
path	/MTR/SA100/FinishingYourTaxReturn/PaidTooMuch/PaymentDetails/BankAccountDetails/AccountHolderOrNomineeName
cardinality	1..1
description	Name of account holder (or nominee)
minLength	1
maxLength	28

id	[FIN5]
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## element: **BranchSortCode**

**XML**

BranchSortCode 1..1  
xsd:string

base	xsd:string
path	/MTR/SA100/FinishingYourTaxReturn/PaidTooMuch/PaymentDetails/BankAccountDetails/BranchSortCode
cardinality	1..1
description	Branch sort code
example	123456
length	6
pattern	[0-9]{6}
id	[FIN6]

## element: **AccountNumber**

**XML**

AccountNumber 1..1  
xsd:string

base	xsd:string
path	/MTR/SA100/FinishingYourTaxReturn/PaidTooMuch/PaymentDetails/BankAccountDetails/AccountNumber
cardinality	1..1
description	Account number
example	12345678
length	8
pattern	[0-9]{8}
id	[FIN7]

## element: **BuildingSocietyReferenceNumber**

**XML**

BuildingSocietyReferenceNumber 0..1  
MTR\_SAbuildingSocietyReferenceType

base	<a href="#">MTR_SAbuildingSocietyReferenceType</a>
path	/MTR/SA100/FinishingYourTaxReturn/PaidTooMuch/PaymentDetails/BankAccountDetails/BuildingSocietyReferenceNumber
cardinality	0..1
description	Building society reference
minLength	1
id	[FIN8]

## element: **NomineeDetails**

**XML**

NomineeDetails 0..1

- NomineeNameGiven 1..1  
MTR\_YesType
- NomineesTaxAdviser 0..1  
MTR\_YesType
- NomineeAddress 1..1  
MTR\_SAaddressStructure

path	/MTR/SA100/FinishingYourTaxReturn/PaidTooMuch/PaymentDetails/NomineeDetails
------	---

cardinality	0..1
id	[FIN10-FIN13]

**validation rule:**

error code: 6223	description: [FIN10] and [FIN12-FIN13] are present. [FIN5] must be present.
transactional message (en)	There are entries in [FIN10] and [FIN12-FIN13]. Please complete box [FIN5].

**element: NomineeNameGiven**
**XML**

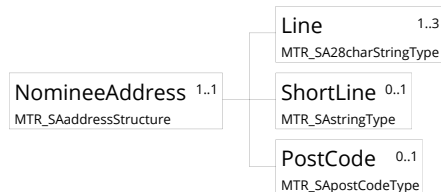
NomineeNameGiven 1..1  
MTR\_YesType

base	MTR_YesType
path	/MTR/SA100/FinishingYourTaxReturn/PaidTooMuch/PaymentDetails/NomineeDetails/NomineeNameGiven
cardinality	1..1
description	Tick box - Repayment to your nominee by cheque
id	[FIN10]

**element: NomineelsTaxAdviser**
**XML**

NomineelsTaxAdviser 0..1  
MTR\_YesType

base	MTR_YesType
path	/MTR/SA100/FinishingYourTaxReturn/PaidTooMuch/PaymentDetails/NomineeDetails/NomineelsTaxAdviser
cardinality	0..1
description	Tick box - Nominee is your agent
id	[FIN11]

**element: NomineeAddress**
**XML**


base	MTR_SAaddressStructure
path	/MTR/SA100/FinishingYourTaxReturn/PaidTooMuch/PaymentDetails/NomineeDetails/NomineeAddress
cardinality	1..1
description	Nominee address
id	[FIN12-FIN13]

**validation rule:**

error code: 8253	description: If line 4 is present lines 1,2 & 3 must be present
transactional message (en)	Line 4 is completed, lines 1,2 & 3 must also be completed. Please check.

**element: NoBankOrBuildingSocietyAccount**
**XML**

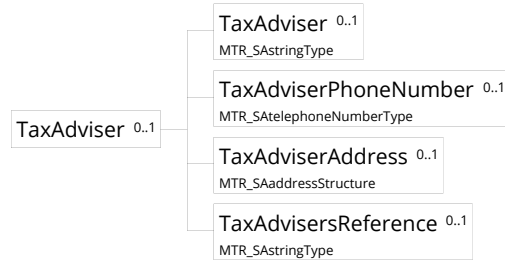
NoBankOrBuildingSocietyAccount 0..1  
MTR\_YesType

base	MTR_YesType
------	-------------

path	/MTR/SA100/FinishingYourTaxReturn/PaidTooMuch/NoBankOrBuildingSocietyAccount
cardinality	0..1
description	Tick Box - If you or your nominee do not have a UK bank or building society account
id	[FIN9]

element: **TaxAdviser**

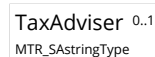
**XML**



path	/MTR/SA100/FinishingYourTaxReturn/TaxAdviser
cardinality	0..1
description	Tax adviser
id	[FIN15-18]

element: **TaxAdviser**

**XML**



base	<a href="#">MTR_SAStrngType</a>
path	/MTR/SA100/FinishingYourTaxReturn/TaxAdviser/TaxAdviser
cardinality	0..1
description	your tax adviser
maxLength	56
id	[FIN15]

element: **TaxAdviserPhoneNumber**

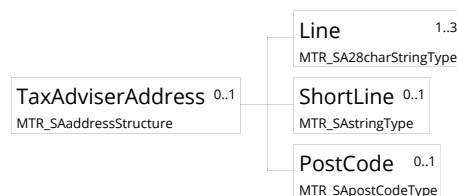
**XML**



base	<a href="#">MTR_SAtelephoneNumberType</a>
path	/MTR/SA100/FinishingYourTaxReturn/TaxAdviser/TaxAdviserPhoneNumber
cardinality	0..1
description	Your agents telephone no
example	12345678
maxLength	20
id	[FIN16]

element: **TaxAdviserAddress**

**XML**



base	<a href="#">MTR_SAAddressStructure</a>
path	/MTR/SA100/FinishingYourTaxReturn/TaxAdviser/TaxAdviserAddress
cardinality	0..1
description	Agent's address
id	[FIN17]

**validation rule:**

error code: 8253	description: If line 4 is present lines 1,2 & 3 must be present
transactional message (en)	Line 4 is completed, lines 1,2 & 3 must also be completed. Please check.

element: **TaxAdvisersReference**

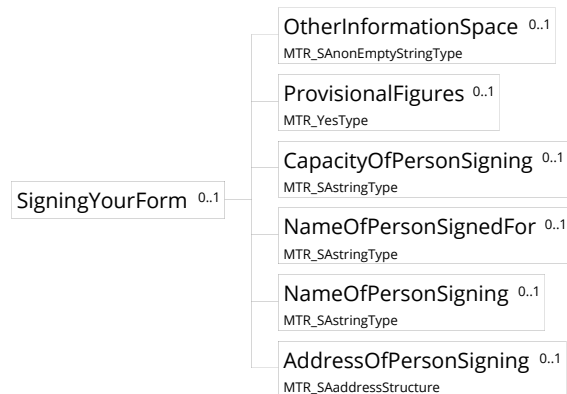
**XML**



base	<a href="#">MTR_SAStringType</a>
path	/MTR/SA100/FinishingYourTaxReturn/TaxAdviser/TaxAdvisersReference
cardinality	0..1
description	Agent's reference for you
maxLength	20
id	[FIN18]

element: **SigningYourForm**

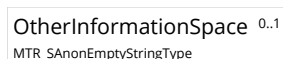
**XML**



path	/MTR/SA100/FinishingYourTaxReturn/SigningYourForm
cardinality	0..1
description	Signing your form
id	[FIN19-20 / FIN23-26]

element: **OtherInformationSpace**

**XML**



base	<a href="#">MTR_SAnonEmptyStringType</a>
path	/MTR/SA100/FinishingYourTaxReturn/SigningYourForm/OtherInformationSpace
cardinality	0..1
description	Additional information
minLength	1
maxLength	20480
id	[FIN19]

ProvisionalFigures 0..1  
MTR\_YesType

base	<a href="#">MTR_YesType</a>
path	/MTR/SA100/FinishingYourTaxReturn/SigningYourForm/ProvisionalFigures
cardinality	0..1
description	Tick Box -Tax return contains provisional figures
id	[FIN20]

CapacityOfPersonSigning 0..1  
MTR\_SAstringType

base	<a href="#">MTR_SAstringType</a>
path	/MTR/SA100/FinishingYourTaxReturn/SigningYourForm/CapacityOfPersonSigning
cardinality	0..1
description	Capacity
maxLength	28
id	[FIN23]

NameOfPersonSignedFor 0..1  
MTR\_SAstringType

base	<a href="#">MTR_SAstringType</a>
path	/MTR/SA100/FinishingYourTaxReturn/SigningYourForm/NameOfPersonSignedFor
cardinality	0..1
description	Name of person you are signing for
maxLength	28
id	[FIN24]

NameOfPersonSigning 0..1  
MTR\_SAstringType

base	<a href="#">MTR_SAstringType</a>
path	/MTR/SA100/FinishingYourTaxReturn/SigningYourForm/NameOfPersonSigning
cardinality	0..1
description	Your name
maxLength	28
id	[FIN25]





base	<a href="#">MTR_SAaddressStructure</a>
path	/MTR/SA100/FinishingYourTaxReturn/SigningYourForm/AddressOfPersonSigning
cardinality	0..1
description	Your address
id	[FIN26]

**validation rule:**

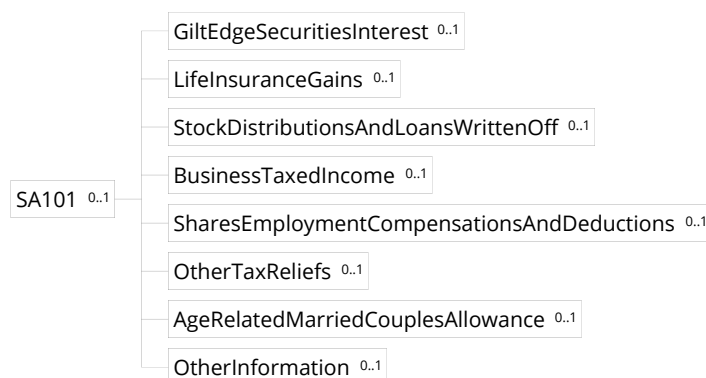
error code: 8253	description: If line 4 is present lines 1,2 & 3 must be present
transactional message (en)	Line 4 is completed, lines 1,2 & 3 must also be completed. Please check.



base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA100/ChargeableEventGains
cardinality	0..1
description	Pseudo box
id	[1A]

**validation rule:**

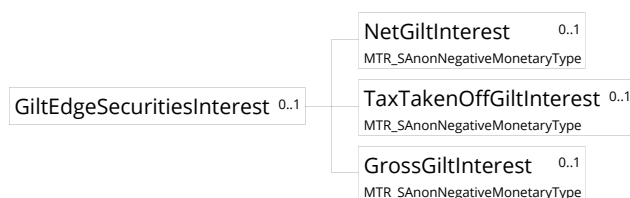
error code: 6525	description: If Box1A present then boxes [AOI7], [AOI5], [AOI9] and [FOR44] must be absent
transactional message (en)	If Box1A present then boxes [AOI7], [AOI5], [AOI9] and [FOR44] must be absent.



path	/MTR/SA101
cardinality	0..1
description	Additional information
id	[SA101]

**validation rule:**

error code: 6225	description: If [ASE11] is present and greater than zero then [FIN19] must be present.
transactional message (en)	The amount in box [ASE11] is greater than zero. Please complete box [FIN19].



path	/MTR/SA101/GiltEdgeSecuritiesInterest
cardinality	0..1
description	Gilt edge securities interest (and accrued income charges)
id	[AOI1-3]



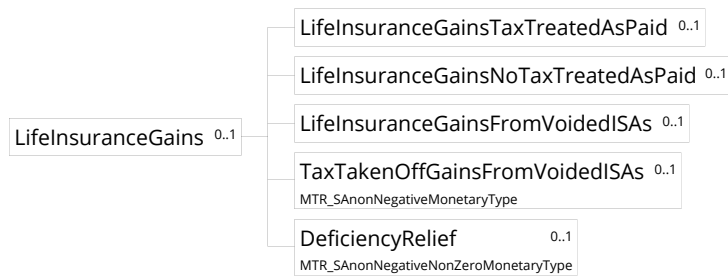
base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA101/GiltEdgeSecuritiesInterest/NetGiltInterest
cardinality	0..1
description	Other income from UK savings (after tax taken off)
id	[AOI1]



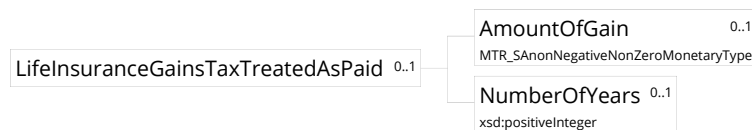
base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA101/GiltEdgeSecuritiesInterest/TaxTakenOffGiltInterest
cardinality	0..1
description	Other income from UK savings (tax taken off)
id	[AOI2]



base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA101/GiltEdgeSecuritiesInterest/GrossGiltInterest
cardinality	0..1
description	Other income from UK savings (Gross)
id	[AOI3]



path	/MTR/SA101/LifeInsuranceGains
cardinality	0..1
description	Gains from life insurance policies, capital redemption policies and life annuity contracts
id	[AOI4-11]



path	/MTR/SA101/LifeInsuranceGains/LifeInsuranceGainsTaxTreatedAsPaid
cardinality	0..1
description	Life insurance gains - insurance policies on which tax is treated as paid (amount of gain)
id	[AOI4-5]



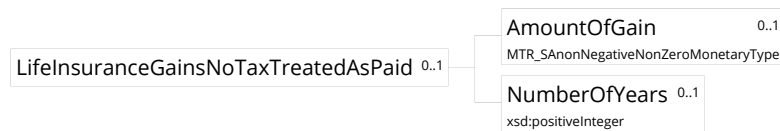
base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA101/LifeInsuranceGains/LifeInsuranceGainsTaxTreatedAsPaid/AmountOfGain
cardinality	0..1
description	UK policy or contract gains on which tax was treated as paid – the amount of the gain
id	[AOI4]



base	xsd:positiveInteger
path	/MTR/SA101/LifeInsuranceGains/LifeInsuranceGainsTaxTreatedAsPaid/NumberOfYears
cardinality	0..1
description	Gains on UK life insurance policies on which tax is treated as paid (number of years)
minInclusive	1
maxInclusive	99
id	[AOI5]

**validation rule:**

error code: 6250	description: If number of years is present the following should be true: [AOI4]
transactional message (en)	Number of years entered in box [AOI5], but no gain in box [AOI4]. Please check.



path	/MTR/SA101/LifeInsuranceGains/LifeInsuranceGainsNoTaxTreatedAsPaid
cardinality	0..1
description	Life insurance gains - UK annuities and friendly societies where no tax paid ( amount of gain)
id	[AOI6-7]



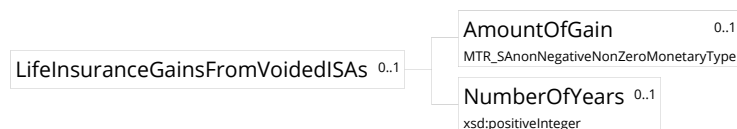
base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA101/LifeInsuranceGains/LifeInsuranceGainsNoTaxTreatedAsPaid/AmountOfGain
cardinality	0..1
description	UK policy or contract gains where no tax was treated as paid – the amount of the gain
id	[AOI6]



base	xsd:positiveInteger
path	/MTR/SA101/LifeInsuranceGains/LifeInsuranceGainsNoTaxTreatedAsPaid/NumberOfYears
cardinality	0..1
description	Gains on UK annuities and friendly societies where no tax paid (number of years)
minInclusive	1
maxInclusive	99
id	[AOI7]

**validation rule:**

error code: 6256	description: If number of years is present the following should be true: [AOI6]
transactional message (en)	Number of years entered in box [AOI7] but no gain in box [AOI6]. Please check.



path	/MTR/SA101/LifeInsuranceGains/LifeInsuranceGainsFromVoidedISAs
cardinality	0..1
description	Life insurance gains - UK annuities and friendly societies where no tax paid ( amount of gain)
id	[AOI8-9]

AmountOfGain 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA101/LifeInsuranceGains/LifeInsuranceGainsFromVoidedISAs/AmountOfGain
cardinality	0..1
description	UK policy or contract gains from voided ISAs
id	[AOI8]

NumberOfYears 0..1  
xsd:positiveInteger

base	xsd:positiveInteger
path	/MTR/SA101/LifeInsuranceGains/LifeInsuranceGainsFromVoidedISAs/NumberOfYears
cardinality	0..1
description	Gains on life insurance policies in ISAs made void (no of years)
minInclusive	1
maxInclusive	99
id	[AOI9]

**validation rule:**

error code: 6316	description: If number of years is present the following should be true: [AOI8]
transactional message (en)	Number of years entered in box [AOI9] but no gain in box [AOI8]. Please check.

TaxTakenOffGainsFromVoidedISAs 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA101/LifeInsuranceGains/TaxTakenOffGainsFromVoidedISAs
cardinality	0..1
description	Gains on life insurance policies in ISAs made void (tax taken off)
id	[AOI10]

**validation rule:**

error code: 6318	description: If [AOI10] is present the following should be true: [AOI8] is present
transactional message (en)	[AOI10] is present so the following should be true: [AOI8] is present
error code: 6319	description: [AOI10] is valid only if this does not exceed ( ( [AOI8] times [20%] ) plus 1 )
transactional message (en)	[AOI10] is valid only if this does not exceed ( ( [AOI8] times [20%] ) plus 1 )

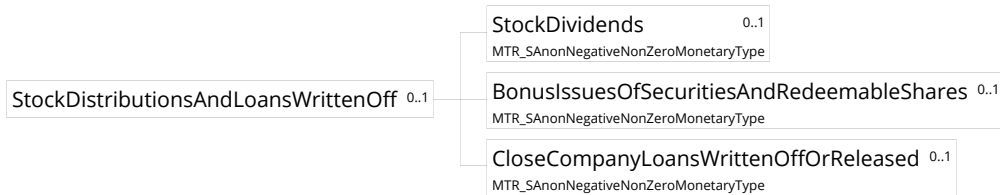
DeficiencyRelief 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA101/LifeInsuranceGains/DeficiencyRelief
cardinality	0..1
description	Corresponding deficiency relief

id	[AOI11]
----	---------

## element: **StockDistributionsAndLoansWrittenOff**

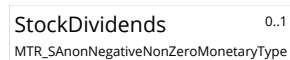
**XML**



path	/MTR/SA101/StockDistributionsAndLoansWrittenOff
cardinality	0..1
description	Stock dividends, non-qualifying distributions and loans written off
id	[AOI12-13.1]

## element: **StockDividends**

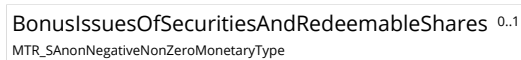
**XML**



base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA101/StockDistributionsAndLoansWrittenOff/StockDividends
cardinality	0..1
description	Stock dividends from UK companies
id	[AOI12]

## element: **BonusIssuesOfSecuritiesAndRedeemableShares**

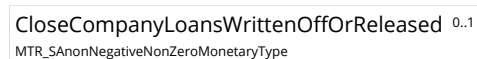
**XML**



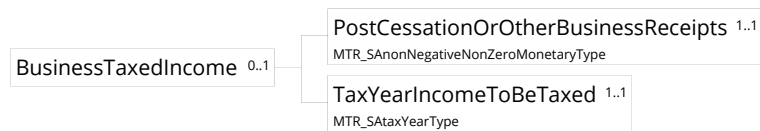
base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA101/StockDistributionsAndLoansWrittenOff/BonusIssuesOfSecuritiesAndRedeemableShares
cardinality	0..1
description	Bonus issues of securities and redeemable shares
id	[AOI13]

## element: **CloseCompanyLoansWrittenOffOrReleased**

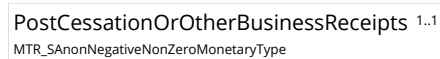
**XML**



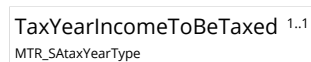
base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA101/StockDistributionsAndLoansWrittenOff/CloseCompanyLoansWrittenOffOrReleased
cardinality	0..1
description	Close company loans written off or released
id	[AOI13.1]



path	/MTR/SA101/BusinessTaxedIncome
cardinality	0..1
description	Business receipts taxed as income of an earlier year
id	[AOI14-15]



base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA101/BusinessTaxedIncome/PostCessationOrOtherBusinessReceipts
cardinality	1..1
description	Post cessation or other business receipts
id	[AOI14]



base	<a href="#">MTR_SAtaxYearType</a>
path	/MTR/SA101/BusinessTaxedIncome/TaxYearIncomeToBeTaxed
cardinality	1..1
description	Tax year income to be taxed
id	[AOI15]



path	/MTR/SA101/SharesEmploymentCompensationsAndDeductions
cardinality	0..1
description	Share schemes and employment lump sums, compensation and deductions
id	[ASE1-15]

## element: **ShareSchemesTaxableAmount**

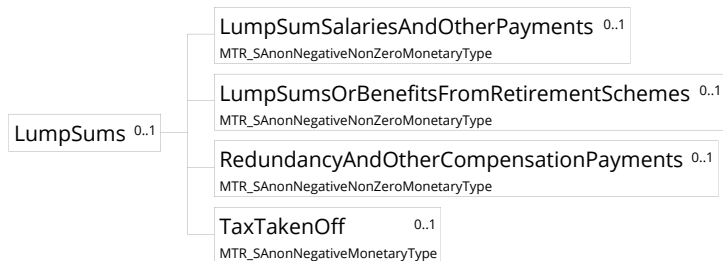
**XML**

ShareSchemesTaxableAmount 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA101/SharesEmploymentCompensationsAndDeductions/ShareSchemesTaxableAmount
cardinality	0..1
description	Total taxable amount (share options)
id	[ASE1]

## element: **LumpSums**

**XML**



path	/MTR/SA101/SharesEmploymentCompensationsAndDeductions/LumpSums
cardinality	0..1
description	Lump sums
id	[ASE3-6]

## element: **LumpSumSalariesAndOtherPayments**

**XML**

LumpSumSalariesAndOtherPayments 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA101/SharesEmploymentCompensationsAndDeductions/LumpSums/LumpSumSalariesAndOtherPayments
cardinality	0..1
description	Lump sum salaries and other payments
id	[ASE3]

## element: **LumpSumsOrBenefitsFromRetirementSchemes**

**XML**

LumpSumsOrBenefitsFromRetirementSchemes 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA101/SharesEmploymentCompensationsAndDeductions/LumpSums/LumpSumsOrBenefitsFromRetirementSchemes
cardinality	0..1
description	Contributions to unapproved retirement benefit schemes
id	[ASE4]



element: **RedundancyAndOtherCompensationPayments**

XML

RedundancyAndOtherCompensationPayments 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA101/SharesEmploymentCompensationsAndDeductions/LumpSums/RedundancyAndOtherCompensationPayments
cardinality	0..1
description	Redundancy and other lump sum and compensation payments
id	[ASE5]

element: **TaxTakenOff**

XML

TaxTakenOff 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA101/SharesEmploymentCompensationsAndDeductions/LumpSums/TaxTakenOff
cardinality	0..1
description	Tax taken off
id	[ASE6]

element: **TaxTakenOffLumpSumsLeftBlank**

XML

TaxTakenOffLumpSumsLeftBlank 0..1  
MTR\_YesType

base	<a href="#">MTR_YesType</a>
path	/MTR/SA101/SharesEmploymentCompensationsAndDeductions/TaxTakenOffLumpSumsLeftBlank
cardinality	0..1
description	Tick box - where [ASE6] is blank because tax on lump sum is in box [EMP2]
id	[ASE7]

## validation rule:

error code: 6358	description: [ASE7] must be absent if there is an entry greater than zero in box [ASE6]
transactional message (en)	Box [ASE7] must be absent if there is an entry greater than zero in box [ASE6]
error code: 6357	description: If [ASE7] is present [EMP2] must be greater than zero
transactional message (en)	There is an entry in box [ASE7]. There must be an entry greater than zero in box [EMP2]. Please check.

element: **RetirementAndOtherExemptions**

XML

RetirementAndOtherExemptions 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA101/SharesEmploymentCompensationsAndDeductions/RetirementAndOtherExemptions
cardinality	0..1
description	Retirement and other exemptions
id	[ASE8]

element: **CompensationAndLumpSumExemption**

XML

CompensationAndLumpSumExemption 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA101/SharesEmploymentCompensationsAndDeductions/CompensationAndLumpSumExemption
cardinality	0..1
description	compensation and lump sum £30,000 exemption
id	[ASE9]

**validation rule:**

error code: 6257	description: [ASE9] should not exceed [£30,000]
transactional message (en)	The amount in box [ASE9] exceeds the maximum relief allowable of [£30,000]. Please check.

**element: DisabilityAndForeignServiceDeduction**

**XML**

DisabilityAndForeignServiceDeduction 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA101/SharesEmploymentCompensationsAndDeductions/DisabilityAndForeignServiceDeduction
cardinality	0..1
description	Disability and foreign service deduction
id	[ASE10]

**element: SeafarersEarningsDeduction**

**XML**

SeafarersEarningsDeduction 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA101/SharesEmploymentCompensationsAndDeductions/SeafarersEarningsDeduction
cardinality	0..1
description	Deduction from Seafarers Earnings
id	[ASE11]

**validation rule:**

error code: 6526	description: If there is an entry in [ASE11] it must not exceed by more than £1 the total of boxes ( [MOR38] + [EMP1] + [EMP3] + [EMP9] + [EMP10] + [EMP11] + [EMP12] + [EMP13] + [EMP14] + [EMP15] + [EMP16] + [ASE3] + [ASE4] + [ASE5]) less ( [ASE12] + [EMP19] + [EMP18] + [EMP20] + [EMP17])
transactional message (en)	The entry in box [ASE11] exceeds the total of boxes ( [MOR38] + [EMP1] + [EMP3] + [EMP9] + [EMP10] + [EMP11] + [EMP12] + [EMP13] + [EMP14] + [EMP15] + [EMP16] + [ASE3] + [ASE4] + [ASE5]) less ( [ASE12] + [EMP19] + [EMP18] + [EMP20] + [EMP17]). Please check.

**element: NonUKTaxableForeignEarnings**

**XML**

NonUKTaxableForeignEarnings 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA101/SharesEmploymentCompensationsAndDeductions/NonUKTaxableForeignEarnings
cardinality	0..1
description	Foreign earnings not taxable in the UK
id	[ASE12]

**validation rule:**

error code: 6429	description: If there is an entry in [ASE12] it must not exceed by more than £1 the total of boxes [MOR38] + [EMP1] + [EMP3] + [EMP9] + [EMP10] + [EMP11] + [EMP12] + [EMP13] + [EMP14] + [EMP15] + [EMP16] + [ASE3] + [ASE4] + [ASE5] (error 429)
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transactional message (en)	The entry in box [ASE12] exceeds the total of boxes [MOR38] + [EMP1] + [EMP3] + [EMP9] + [EMP10] + [EMP11] + [EMP12] + [EMP13] + [EMP14] + [EMP15] + [EMP16] + [ASE3] + [ASE4] + [ASE5]. Please check.
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element: **ForeignTaxNoForeignTaxCreditReliefClaim**

**XML**

ForeignTaxNoForeignTaxCreditReliefClaim 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA101/SharesEmploymentCompensationsAndDeductions/ForeignTaxNoForeignTaxCreditReliefClaim
cardinality	0..1
description	Total foreign tax for which tax credit relief not claimed
id	[ASE13]

**validation rule:**

error code: 6527	description: If there is an entry in box [ASE13] it must not exceed by more than £1 the total of ( [MOR38] + [EMP1] + [EMP3] + [EMP9] + [EMP10] + [EMP11] + [EMP12] + [EMP13] + [EMP14] + [EMP15] + [EMP16] + [ASE3] + [ASE4] + [ASE5] ) less ( [ASE12] + [EMP17] + [EMP18] + [EMP19] + [EMP20] + [ASE11] ). If the sum is negative treat as zero.(error 431)
transactional message (en)	The entry in box [ASE13] exceeds the total of boxes ( [MOR38] + [EMP1] + [EMP3] + [EMP9] + [EMP10] + [EMP11] + [EMP12] + [EMP13] + [EMP14] + [EMP15] + [EMP16] + [ASE3] + [ASE4] + [ASE5] ) less ( [ASE12] + [EMP17] + [EMP18] + [EMP19] + [EMP20] + [ASE11] ). Please check. If the sum is negative please treat as zero.

element: **OverseasPensionExemptEmployerContributions**

**XML**

OverseasPensionExemptEmployerContributions 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

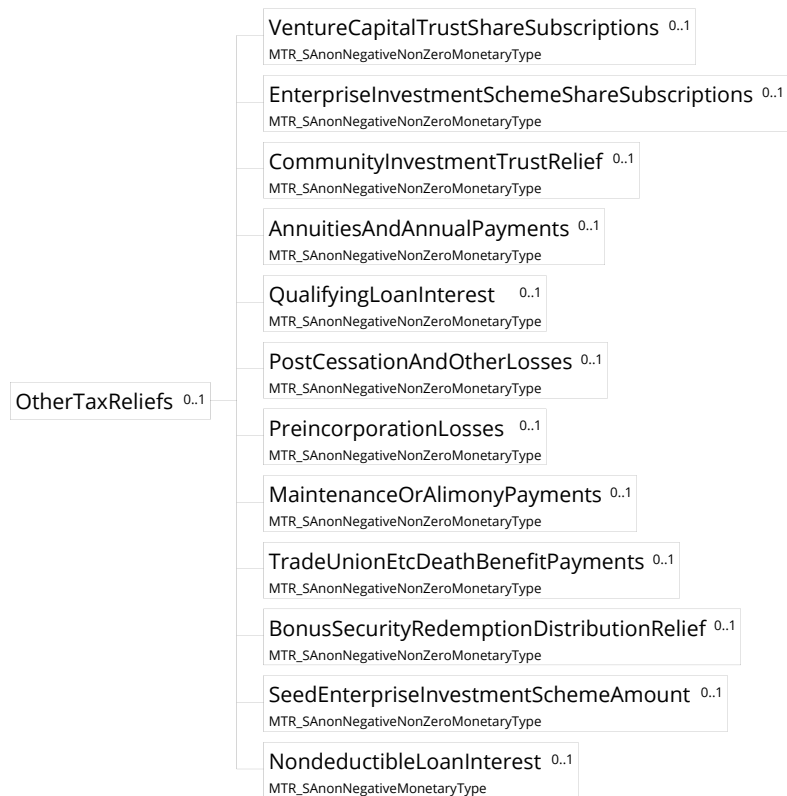
base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA101/SharesEmploymentCompensationsAndDeductions/OverseasPensionExemptEmployerContributions
cardinality	0..1
description	Exempt employer's contributions to an overseas pension scheme
id	[ASE14]

element: **UKpatentRoyaltyPaymentsMade**

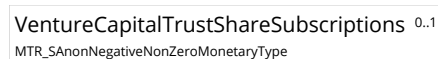
**XML**

UKpatentRoyaltyPaymentsMade 0..1  
MTR\_SAnonNegativeMonetaryType

base	MTR_SAnonNegativeMonetaryType
path	/MTR/SA101/SharesEmploymentCompensationsAndDeductions/UKpatentRoyaltyPaymentsMade
cardinality	0..1
description	UK patent royalty payments made
id	[ASE15]



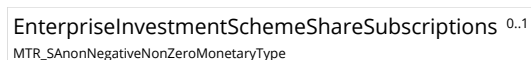
path	/MTR/SA101/OtherTaxReliefs
cardinality	0..1
description	Other tax reliefs
id	[AOR1-12]



base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA101/OtherTaxReliefs/VentureCapitalTrustShareSubscriptions
cardinality	0..1
description	Subscriptions for Venture Capital Trust shares
id	[AOR1]

**validation rule:**

error code: 6280	description: venture capital trust share subscriptions is valid if and only if this does not exceed [£200,000]
transactional message (en)	The amount in box [AOR1] exceeds the maximum relief allowable of [£200,000]. Please check.



base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA101/OtherTaxReliefs/EnterpriseInvestmentSchemeShareSubscriptions
cardinality	0..1
description	Subscriptions under the Enterprise Investment Scheme
id	[AOR2]

**validation rule:**

error code: 6268	description: [AOR2] should not exceed [£2,000,000]
transactional message (en)	The amount in box [AOR2] exceeds the maximum relief allowable of [£2,000,000]. Please check.

**element: CommunityInvestmentTrustRelief****XML**

CommunityInvestmentTrustRelief 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA101/OtherTaxReliefs/CommunityInvestmentTrustRelief
cardinality	0..1
description	Community Investment Tax relief
id	[AOR3]

**element: AnnuitiesAndAnnualPayments****XML**

AnnuitiesAndAnnualPayments 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA101/OtherTaxReliefs/AnnuitiesAndAnnualPayments
cardinality	0..1
description	Trade annuities and patent royalties
id	[AOR4]

**element: QualifyingLoanInterest****XML**

QualifyingLoanInterest 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA101/OtherTaxReliefs/QualifyingLoanInterest
cardinality	0..1
description	Interest and alternative finance payments on other qualifying loans
id	[AOR5]

**element: PostCessationAndOtherLosses****XML**

PostCessationAndOtherLosses 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA101/OtherTaxReliefs/PostCessationAndOtherLosses
cardinality	0..1
description	Post cessation expenses etc.
id	[AOR6]

**element: PreincorporationLosses****XML**

PreincorporationLosses 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
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path	/MTR/SA101/OtherTaxReliefs/PreincorporationLosses
cardinality	0..1
description	Pre-incorporation losses
id	[AOR6.1]

## element: **MaintenanceOrAlimonyPayments**

**XML**

MaintenanceOrAlimonyPayments 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA101/OtherTaxReliefs/MaintenanceOrAlimonyPayments
cardinality	0..1
description	Alimony or maintenance payments you have made (new rules)
id	[AOR7]

### validation rule:

error code: 6409	description: [AOR7] is valid only if this does not exceed [£4,280]
transactional message (en)	The amount in box [AOR7] exceeds the upper limit for relief of [£4,280]. Please check.

## element: **TradeUnionEtcDeathBenefitPayments**

**XML**

TradeUnionEtcDeathBenefitPayments 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA101/OtherTaxReliefs/TradeUnionEtcDeathBenefitPayments
cardinality	0..1
description	Payments to a Trade union or friendly society for death benefits
id	[AOR8]

### validation rule:

error code: 6022	description: Must not exceed [£100]
transactional message (en)	The amount in box [AOR8] exceeds [£100]. Please check.

## element: **BonusSecurityRedemptionDistributionRelief**

**XML**

BonusSecurityRedemptionDistributionRelief 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA101/OtherTaxReliefs/BonusSecurityRedemptionDistributionRelief
cardinality	0..1
description	Relief on redemption of bonus shares etc.
id	[AOR9]

## element: **SeedEnterpriseInvestmentSchemeAmount**

**XML**

SeedEnterpriseInvestmentSchemeAmount 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA101/OtherTaxReliefs/SeedEnterpriseInvestmentSchemeAmount
cardinality	0..1
description	Subscriptions for shares under the Seed Enterprise Investment Scheme

id	[AOR10]
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**validation rule:**

error code: 8291	description: [AOR10] is valid only if this does not exceed [£200,000].
transactional message (en)	The amount in box [AOR10] exceeds the maximum relief allowable of [£200,000]. Please check.

element: **NondeductibleLoanInterest**

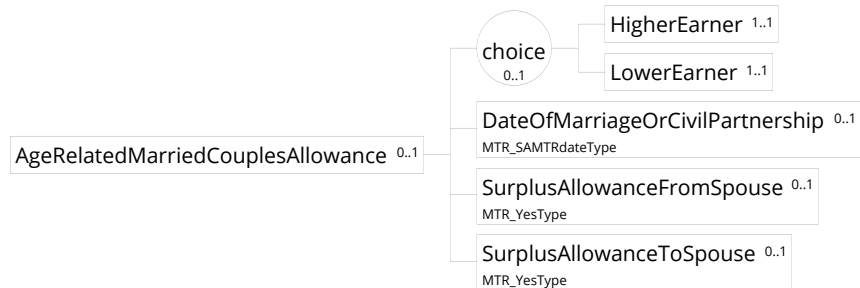
**XML**

NondeductibleLoanInterest 0..1  
MTR\_SAnonNegativeMonetaryType

base	MTR_SAnonNegativeMonetaryType
path	/MTR/SA101/OtherTaxReliefs/NondeductibleLoanInterest
cardinality	0..1
description	Non-deductible loan interest from investments into property letting partnerships
id	[AOR12]

element: **AgeRelatedMarriedCouplesAllowance**

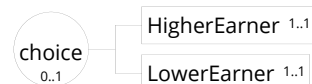
**XML**



path	/MTR/SA101/AgeRelatedMarriedCouplesAllowance
cardinality	0..1
description	Age related married couple's allowance
id	[MCA1-11]

choice:

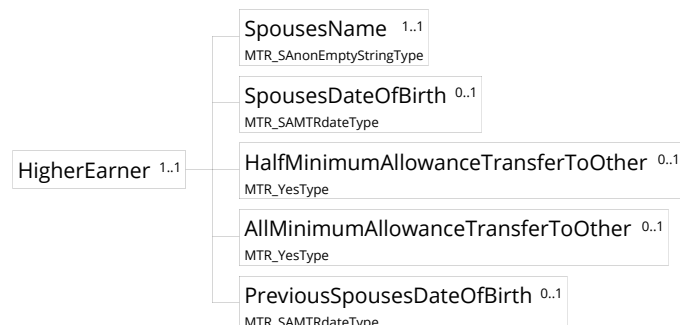
**XML**



path	/MTR/SA101/AgeRelatedMarriedCouplesAllowance
cardinality	0..1

element: **HigherEarner**

**XML**



path	/MTR/SA101/AgeRelatedMarriedCouplesAllowance/HigherEarner
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cardinality	1..1
description	Higher earner
id	[MCA1-5]

## element: **SpousesName**

**XML**

SpousesName 1..1  
MTR\_SAnonEmptyStringType

base	<a href="#">MTR_SAnonEmptyStringType</a>
path	/MTR/SA101/AgeRelatedMarriedCouplesAllowance/HigherEarner/SpousesName
cardinality	1..1
description	Married couple's allowance spouse or civil partner's name
minLength	1
maxLength	28
id	[MCA1]

### validation rule:

error code: 6064	description: If [MCA1] present then at least one of [MCA2], [MCA5] or [YPD1] must be present with a date before 6th April 1935
transactional message (en)	There is an entry in box [MCA1]. An entry must be present in at least one of boxes [MCA2], [MCA5] or [YPD1] with a date before 6th April 1935. Please check.
error code: 8331	description: [MCA1] should not be present if [MAT1] is present
transactional message (en)	The entry in box [MCA1] should not be present as there is an entry in box [MAT1]. Please check.

## element: **SpousesDateOfBirth**

**XML**

SpousesDateOfBirth 0..1  
MTR\_SAMTRdateType

base	<a href="#">MTR_SAMTRdateType</a>
path	/MTR/SA101/AgeRelatedMarriedCouplesAllowance/HigherEarner/SpousesDateOfBirth
cardinality	0..1
description	Married couple's allowance spouses or civil partner's date of birth if before 6 April 1935
id	[MCA2]

### validation rule:

error code: 6102	description: [MCA2] must be before 6th April 1935
transactional message (en)	If present date of birth must be before 6 April 1935.

## element: **HalfMinimumAllowanceTransferToOther**

**XML**

HalfMinimumAllowanceTransferToOther 0..1  
MTR\_YesType

base	<a href="#">MTR_YesType</a>
path	/MTR/SA101/AgeRelatedMarriedCouplesAllowance/HigherEarner/HalfMinimumAllowanceTransferToOther
cardinality	0..1
description	Married couple's allowance half allowance to wife, husband or civil partner
id	[MCA3]

## element: **AllMinimumAllowanceTransferToOther**

**XML**

AllMinimumAllowanceTransferToOther 0..1  
MTR\_YesType



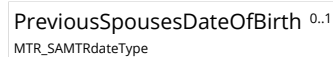
base	<a href="#">MTR_YesType</a>
path	/MTR/SA101/AgeRelatedMarriedCouplesAllowance/HigherEarner/AllMinimumAllowanceTransferToOther
cardinality	0..1
description	Married couple's allowance all allowance to wife, husband or civil partner
id	[MCA4]

**validation rule:**

error code: 6419	description: If present, [MCA3] must be absent
transactional message (en)	Box [MCA3] completed, you cannot complete box [MCA4]. Please amend box [MCA3] or [MCA4].

element: **PreviousSpousesDateOfBirth**

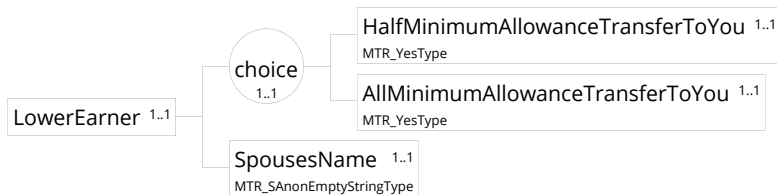
**XML**



base	<a href="#">MTR_SAMTRdateType</a>
path	/MTR/SA101/AgeRelatedMarriedCouplesAllowance/HigherEarner/PreviousSpousesDateOfBirth
cardinality	0..1
description	Date of birth of former spouse or civil partner
id	[MCA5]

element: **LowerEarner**

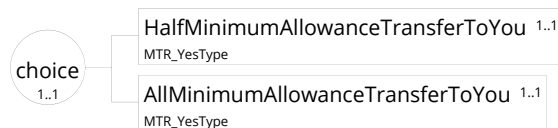
**XML**



path	/MTR/SA101/AgeRelatedMarriedCouplesAllowance/LowerEarner
cardinality	1..1
description	Lower earner
id	[MCA6-8]

choice:

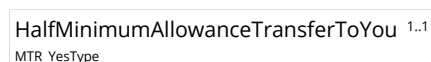
**XML**



path	/MTR/SA101/AgeRelatedMarriedCouplesAllowance/LowerEarner
cardinality	1..1

element: **HalfMinimumAllowanceTransferToYou**

**XML**



base	<a href="#">MTR_YesType</a>
path	/MTR/SA101/AgeRelatedMarriedCouplesAllowance/LowerEarner/HalfMinimumAllowanceTransferToYou
cardinality	1..1
description	Married couple's allowance half allowance to you

id	[MCA6]
----	--------

## element: **AllMinimumAllowanceTransferToYou**

**XML**

AllMinimumAllowanceTransferToYou 1..1  
MTR\_YesType

base	MTR_YesType
path	/MTR/SA101/AgeRelatedMarriedCouplesAllowance/LowerEarner/AllMinimumAllowanceTransferToYou
cardinality	1..1
description	Married couple's allowance all allowance to you
id	[MCA7]

## element: **SpousesName**

**XML**

SpousesName 1..1  
MTR\_SAnonEmptyStringType

base	MTR_SAnonEmptyStringType
path	/MTR/SA101/AgeRelatedMarriedCouplesAllowance/LowerEarner/SpousesName
cardinality	1..1
description	Spouse or civil partner's full name
minLength	1
maxLength	28
id	[MCA8]

### validation rule:

error code: 8332	description: [MCA8] should not be present if [MAT1] is present
transactional message (en)	The entry in box [MCA8] should not be present as there is an entry in box [MAT1]. Please check.

## element: **DateOfMarriageOrCivilPartnership**

**XML**

DateOfMarriageOrCivilPartnership 0..1  
MTR\_SAMTRdateType

base	MTR_SAMTRdateType
path	/MTR/SA101/AgeRelatedMarriedCouplesAllowance/DateOfMarriageOrCivilPartnership
cardinality	0..1
description	Married couple's allowance date of marriage or formation of civil partnership
id	[MCA9]

### validation rule:

error code: 6414	description: [MCA9] should be within the current return year
transactional message (en)	Must be a date between 6 April and 5 April of the year of the return. Please amend the entry.
error code: 6545	description: If [MCA9] is present either [MCA1] or [MCA8] must be present.
transactional message (en)	Box [MCA9] completed, an entry is required in box either [MCA1] or [MCA8]. Please check.

## element: **SurplusAllowanceFromSpouse**

**XML**

SurplusAllowanceFromSpouse 0..1  
MTR\_YesType

base	MTR_YesType
path	/MTR/SA101/AgeRelatedMarriedCouplesAllowance/SurplusAllowanceFromSpouse

cardinality	0..1
description	Tick if you want to have your spouse's or civil partner's unused allowances
id	[MCA10]

**validation rule:**

error code: 6529	description: [CAL13] must be present if [MCA10] is present
transactional message (en)	Box [CAL13] must be completed if box [MCA10] completed. Please check.

element: **SurplusAllowanceToSpouse**

**XML**

SurplusAllowanceToSpouse 0..1  
MTR\_YesType

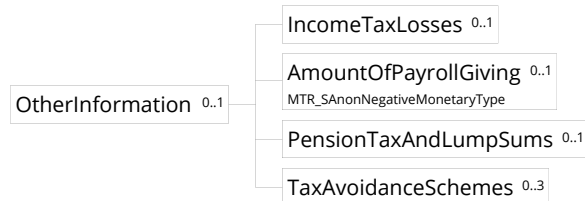
base	MTR_YesType
path	/MTR/SA101/AgeRelatedMarriedCouplesAllowance/SurplusAllowanceToSpouse
cardinality	0..1
description	Tick if you want your spouse or civil partner to have your unused allowances
id	[MCA11]

**validation rule:**

error code: 6303	description: If [MCA11] is present [CAL13] must be absent
transactional message (en)	Box [MCA11] completed. You cannot complete box [CAL13]. Please check.

element: **OtherInformation**

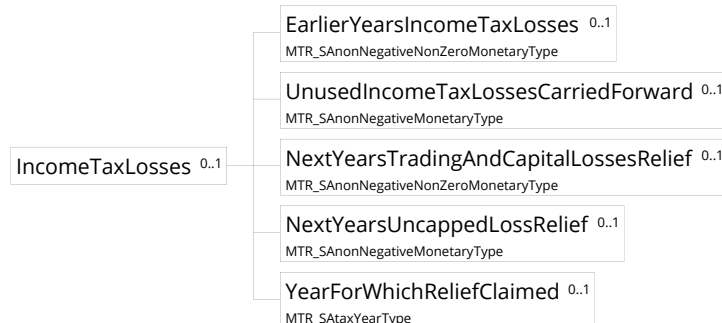
**XML**



path	/MTR/SA101/OtherInformation
cardinality	0..1
description	Other Information
id	[AIL1-24]

element: **IncomeTaxLosses**

**XML**



path	/MTR/SA101/OtherInformation/IncomeTaxLosses
cardinality	0..1
description	Income tax losses
id	[AIL1-5]

EarlierYearsIncomeTaxLosses 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA101/OtherInformation/IncomeTaxLosses/EarlierYearsIncomeTaxLosses
cardinality	0..1
description	Loss brought forward used in return year
id	[AIL1]

UnusedIncomeTaxLossesCarriedForward 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA101/OtherInformation/IncomeTaxLosses/UnusedIncomeTaxLossesCarriedForward
cardinality	0..1
description	Loss sustained in return year and carried forward
id	[AIL2]

NextYearsTradingAndCapitalLossesRelief 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA101/OtherInformation/IncomeTaxLosses/NextYearsTradingAndCapitalLossesRelief
cardinality	0..1
description	Relief now for next tax year trading
id	[AIL3]

**validation rule:**

error code: 6551	description: [AIL5] should be present if [AIL3] is present
transactional message (en)	[AIL5] must be present if [AIL3] is present

NextYearsUncappedLossRelief 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA101/OtherInformation/IncomeTaxLosses/NextYearsUncappedLossRelief
cardinality	0..1
description	Next year's uncapped loss relief
id	[AIL4]

**validation rule:**

error code: 8299	description: [AIL4] is valid only if this does not exceed [AIL3].
transactional message (en)	[AIL4] is valid only if this does not exceed [AIL3].

YearForWhichReliefClaimed 0..1  
MTR\_SAtaxYearType

base	<a href="#">MTR_SAtaxYearType</a>
path	/MTR/SA101/OtherInformation/IncomeTaxLosses/YearForWhichReliefClaimed
cardinality	0..1
description	Year for which you are claiming relief in box 3
id	[AIL5]

**validation rule:**

error code: 6227	description: Must be a valid pair of consecutive years in the format YYYY YY
transactional message (en)	The entry must be a valid pair of consecutive years in the format YYYY YY. Please check.
error code: 6551	description: If year for which relief claimed is present the following should be true: [AIL3]
transactional message (en)	There is an entry in box [AIL5], an entry must be present in [AIL3]. Please check.

element: **AmountOfPayrollGiving**

**XML**

AmountOfPayrollGiving 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA101/OtherInformation/AmountOfPayrollGiving
cardinality	0..1
description	Amount of payroll giving
id	[AIL6]

element: **PensionTaxAndLumpSums**

**XML**



path	/MTR/SA101/OtherInformation/PensionTaxAndLumpSums
cardinality	0..1
description	Pensiontax charges and taxable lump sums
id	[AIL10-18]

element: **AmountSavedExceedingAnnualAllowance**

**XML**

AmountSavedExceedingAnnualAllowance 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA101/OtherInformation/PensionTaxAndLumpSums/AmountSavedExceedingAnnualAllowance
cardinality	0..1
description	Amount saved towards pension in excess of the Annual Allowance
id	[AIL10]

#### element: **AnnualAllowanceTaxPaidByPensionScheme**

**XML**

AnnualAllowanceTaxPaidByPensionScheme 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA101/OtherInformation/PensionTaxAndLumpSums/AnnualAllowanceTaxPaidByPensionScheme
cardinality	0..1
description	Annual Allowance tax paid by pension scheme
id	[AIL11]

#### validation rule:

error code: 8254	description: [AIL11] is valid if and only if this is less than [AIL10]
transactional message (en)	The amount in box [AIL11] must be less than [AIL10]. Please check.

#### element: **PensionBenefitTransferredSubjectToOTC**

**XML**

PensionBenefitTransferredSubjectToOTC 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA101/OtherInformation/PensionTaxAndLumpSums/PensionBenefitTransferredSubjectToOTC
cardinality	0..1
description	Value of pension benefits transferred subject to the overseas transfer charge
id	[AIL11.1]

#### element: **TaxPaidByPensionSchemeOnOTC**

**XML**

TaxPaidByPensionSchemeOnOTC 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA101/OtherInformation/PensionTaxAndLumpSums/TaxPaidByPensionSchemeOnOTC
cardinality	0..1
description	Tax paid by your pension scheme on your overseas transfer charge
id	[AIL11.2]

#### validation rule:

error code: 8430	description: If [AIL11.2] is present [AIL11.1] should be present
transactional message (en)	There is an entry in[AIL11.2] so please complete [AIL11.1]
error code: 8431	description: [AIL11.2] is valid only if this does not exceed [AIL11.1]
transactional message (en)	The amount in box [AIL11.2] exceeds [AIL11.1] Please check.

#### element: **PensionSchemeTaxRef**

**XML**

PensionSchemeTaxRef 0..1  
MTR\_SAstringType

base	<a href="#">MTR_SAStringType</a>
path	/MTR/SA101/OtherInformation/PensionTaxAndLumpSums/PensionSchemeTaxRef
cardinality	0..1
description	Pension scheme tax reference
example	ASDF123zz7
maxLength	10
pattern	[A-Za-z0-9]{1,10}
id	[AIL12]

#### element: **UnauthorisedPaymentNotSubjectToSurcharge**

**XML**

UnauthorisedPaymentNotSubjectToSurcharge 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA101/OtherInformation/PensionTaxAndLumpSums/UnauthorisedPaymentNotSubjectToSurcharge
cardinality	0..1
description	Amount of unauthorised payment not subject to Surcharge
id	[AIL13]

#### element: **UnauthorisedPaymentSubjectToSurcharge**

**XML**

UnauthorisedPaymentSubjectToSurcharge 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA101/OtherInformation/PensionTaxAndLumpSums/UnauthorisedPaymentSubjectToSurcharge
cardinality	0..1
description	Amount of unauthorised payment subject to Surcharge
id	[AIL14]

#### element: **ForeignTaxPaidOnUnauthorisedPayment**

**XML**

ForeignTaxPaidOnUnauthorisedPayment 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA101/OtherInformation/PensionTaxAndLumpSums/ForeignTaxPaidOnUnauthorisedPayment
cardinality	0..1
description	Foreign tax paid on an unauthorised payment
id	[AIL15]

#### validation rule:

error code: 8432	description: If [AIL15] is present the following should be true: [AIL13] is present or [AIL14] is present
transactional message (en)	There is an entry in[AIL15] so please complete [AIL13] or [AIL14]
error code: 8433	description: [AIL15] is valid only if this is less than ( [AIL13] plus [AIL14] )
transactional message (en)	The entry in [AIL15] must be less than ( [AIL13] plus [AIL14] ) Please check.

#### element: **OverseasPensionContributionShortServiceRefund**

**XML**

OverseasPensionContributionShortServiceRefund 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA101/OtherInformation/PensionTaxAndLumpSums/OverseasPensionContributionShortServiceRefund
cardinality	0..1
description	Taxable short service refund from overseas pension
id	[AIL16]

## element: **ForeignTaxPaid**

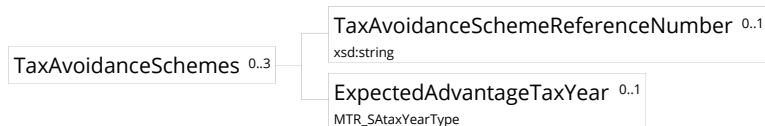
**XML**

ForeignTaxPaid 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA101/OtherInformation/PensionTaxAndLumpSums/ForeignTaxPaid
cardinality	0..1
description	Foreign tax paid
id	[AIL18]

## element: **TaxAvoidanceSchemes**

**XML**



path	/MTR/SA101/OtherInformation/TaxAvoidanceSchemes
cardinality	0..3
description	Tax avoidance schemes
id	[AIL19-20]

## element: **TaxAvoidanceSchemeReferenceNumber**

**XML**

TaxAvoidanceSchemeReferenceNumber 0..1  
xsd:string

base	xsd:string
path	/MTR/SA101/OtherInformation/TaxAvoidanceSchemes/TaxAvoidanceSchemeReferenceNumber
cardinality	0..1
description	Tax Avoidance Schemes - reference number
example	12345678
pattern	[0-9]{8}
id	[AIL19]

## element: **ExpectedAdvantageTaxYear**

**XML**

ExpectedAdvantageTaxYear 0..1  
MTR\_SAtaxYearType

base	<a href="#">MTR_SAtaxYearType</a>
path	/MTR/SA101/OtherInformation/TaxAvoidanceSchemes/ExpectedAdvantageTaxYear
cardinality	0..1
description	Tax Avoidance Schemes - tax year expected advantage arises
id	[AIL20]

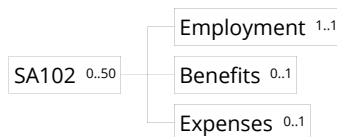


## validation rule:

error code: 8565	description: [AIL20] must be a valid pair of consecutive years in the format YYYY-YY.
transactional message (en)	[AIL20] must be a valid pair of consecutive years in the format YYYY-YY.

element: **SA102**

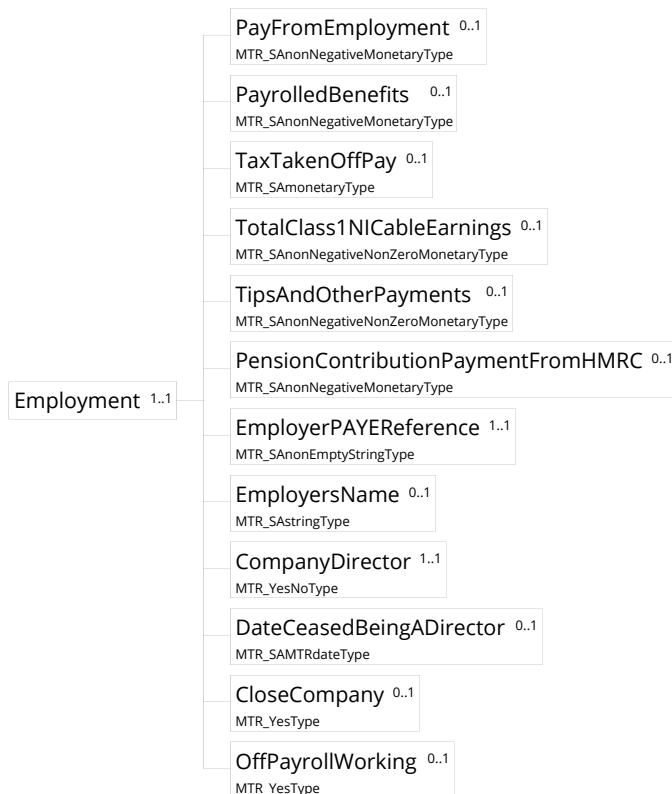
XML



path	/MTR/SA102
cardinality	0..50
description	Employment
id	[SA102]

element: **Employment**

XML



path	/MTR/SA102/Employment
cardinality	1..1
description	Employment
id	[EMP1-8]

element: **PayFromEmployment**

XML



base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA102/Employment/PayFromEmployment
cardinality	0..1

description	Payments from P60
id	[EMP1]

## element: PayrolledBenefits

XML

PayrolledBenefits 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA102/Employment/PayrolledBenefits
cardinality	0..1
description	Payrolled benefits included in EMP1 which affect your student loan repayments
id	[EMP1.1]

### validation rule:

error code: 8634	description: [EMP1.1] is valid only if this does not exceed [EMP1]
transactional message (en)	[EMP1.1] is valid only if this does not exceed [EMP1]

## element: TaxTakenOffPay

XML

TaxTakenOffPay 0..1  
MTR\_SAMonetaryType

base	<a href="#">MTR_SAMonetaryType</a>
path	/MTR/SA102/Employment/TaxTakenOffPay
cardinality	0..1
description	Tax Taken off
id	[EMP2]

### validation rule:

error code: 6504	description: May be negative if more than one set of [SA102] employment pages present. Must not be negative if only one set of [SA102] employment pages present unless there is also a positive value on a [SA102M] minister of religion page box [MOR3].
transactional message (en)	This box must not be negative because there is only one [SA102] employment page present, and no positive instances of [MOR3].

## element: TotalClass1NICableEarnings

XML

TotalClass1NICableEarnings 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA102/Employment/TotalClass1NICableEarnings
cardinality	0..1
description	Total Class 1 NICable earnings between PT and UEL
id	[EMPCL1]

## element: TipsAndOtherPayments

XML

TipsAndOtherPayments 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA102/Employment/TipsAndOtherPayments
cardinality	0..1
description	Payments not on P60 - tips

id	[EMP3]
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### element: **PensionContributionPaymentFromHMRC**

**XML**

PensionContributionPaymentFromHMRC 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA102/Employment/PensionContributionPaymentFromHMRC
cardinality	0..1
description	Pension contribution - Payment from HMRC
id	[EMP3.1]

### element: **EmployerPAYEReference**

**XML**

EmployerPAYEReference 1..1  
MTR\_SAnonEmptyStringType

base	<a href="#">MTR_SAnonEmptyStringType</a>
path	/MTR/SA102/Employment/EmployerPAYEReference
cardinality	1..1
description	Employer's PAYE reference
minLength	1
maxLength	17
id	[EMP4]

### element: **EmployersName**

**XML**

EmployersName 0..1  
MTR\_SastringType

base	<a href="#">MTR_SastringType</a>
path	/MTR/SA102/Employment/EmployersName
cardinality	0..1
description	Employer's name
maxLength	28
id	[EMP5]

### element: **CompanyDirector**

**XML**

CompanyDirector 1..1  
MTR\_YesNoType

base	<a href="#">MTR_YesNoType</a>
path	/MTR/SA102/Employment/CompanyDirector
cardinality	1..1
description	Director of the company
id	[EMP6]

### element: **DateCeasedBeingADirector**

**XML**

DateCeasedBeingADirector 0..1  
MTR\_SAMTRdateType

base	<a href="#">MTR_SAMTRdateType</a>
path	/MTR/SA102/Employment/DateCeasedBeingADirector
cardinality	0..1
description	Date ceased being a director
id	[EMP6.1]

**validation rule:**

error code: 8315	description: [EMP6] should equal 'yes' if [EMP6.1] is present
transactional message (en)	[EMP6] must equal 'yes' if [EMP6.1] is present
error code: 8323	description: [EMP6.1] should be within the current return year
transactional message (en)	[EMP6.1] must be within the current return year

element: **CloseCompany**

**XML**

CloseCompany 0..1  
MTR\_YesType

base	<a href="#">MTR_YesType</a>
path	/MTR/SA102/Employment/CloseCompany
cardinality	0..1
description	Close company
id	[EMP7]

element: **OffPayrollWorking**

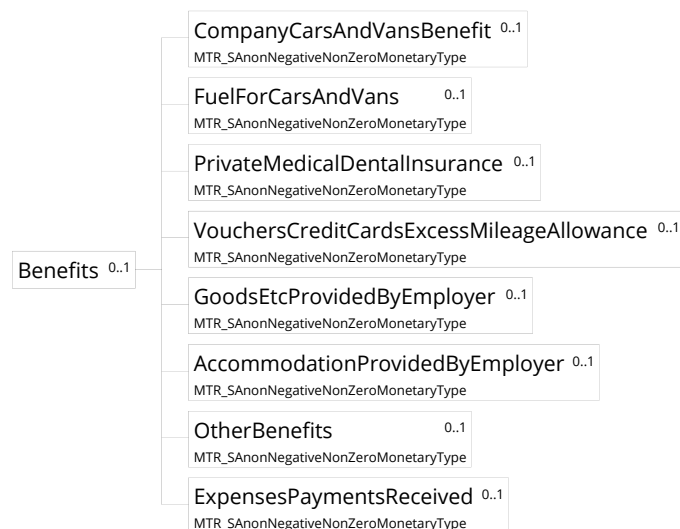
**XML**

OffPayrollWorking 0..1  
MTR\_YesType

base	<a href="#">MTR_YesType</a>
path	/MTR/SA102/Employment/OffPayrollWorking
cardinality	0..1
description	Off Payroll Working
id	[EMP8]

element: **Benefits**

**XML**



path	/MTR/SA102/Benefits
cardinality	0..1
description	Benefits

id	[EMP9-16]
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## element: **CompanyCarsAndVansBenefit**

**XML**

CompanyCarsAndVansBenefit 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA102/Benefits/CompanyCarsAndVansBenefit
cardinality	0..1
description	Company cars and vans
id	[EMP9]

## element: **FuelForCarsAndVans**

**XML**

FuelForCarsAndVans 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA102/Benefits/FuelForCarsAndVans
cardinality	0..1
description	Fuel for company cars & vans
id	[EMP10]

## element: **PrivateMedicalDentalInsurance**

**XML**

PrivateMedicalDentalInsurance 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA102/Benefits/PrivateMedicalDentalInsurance
cardinality	0..1
description	Private medical or dental insurance
id	[EMP11]

## element: **VouchersCreditCardsExcessMileageAllowance**

**XML**

VouchersCreditCardsExcessMileageAllowance 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA102/Benefits/VouchersCreditCardsExcessMileageAllowance
cardinality	0..1
description	Vouchers/credit cards and excess mileage allowance
id	[EMP12]

## element: **GoodsEtcProvidedByEmployer**

**XML**

GoodsEtcProvidedByEmployer 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA102/Benefits/GoodsEtcProvidedByEmployer
cardinality	0..1

description	Goods and other assets provided by your employer
id	[EMP13]

## element: **AccommodationProvidedByEmployer**

**XML**

AccommodationProvidedByEmployer 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA102/Benefits/AccommodationProvidedByEmployer
cardinality	0..1
description	Accommodation provided by your employer
id	[EMP14]

## element: **OtherBenefits**

**XML**

OtherBenefits 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA102/Benefits/OtherBenefits
cardinality	0..1
description	Other benefits
id	[EMP15]

## element: **ExpensesPaymentsReceived**

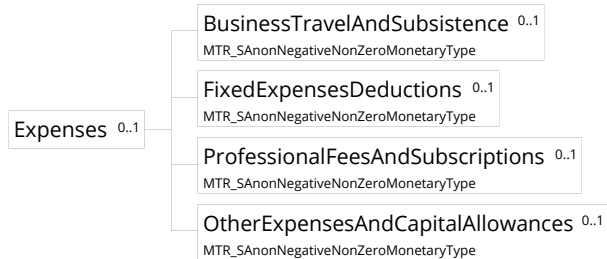
**XML**

ExpensesPaymentsReceived 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA102/Benefits/ExpensesPaymentsReceived
cardinality	0..1
description	Expenses payments received and balancing charges
id	[EMP16]

## element: **Expenses**

**XML**



path	/MTR/SA102/Expenses
cardinality	0..1
description	Expenses
id	[EMP17-20]

BusinessTravelAndSubsistence 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA102/Expenses/BusinessTravelAndSubsistence
cardinality	0..1
description	Travel and subsistence costs
id	[EMP17]

FixedExpensesDeductions 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA102/Expenses/FixedExpensesDeductions
cardinality	0..1
description	Fixed deductions for expenses
id	[EMP18]

**validation rule:**

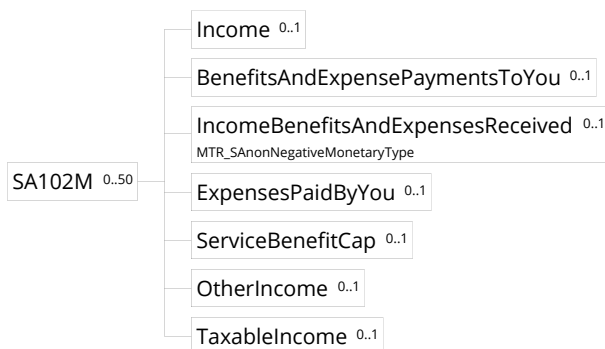
error code: 8328	description: [EMP18] is valid only if this does not exceed [£1,132]
transactional message (en)	[EMP18] is valid only if this does not exceed [£1,132]

ProfessionalFeesAndSubscriptions 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA102/Expenses/ProfessionalFeesAndSubscriptions
cardinality	0..1
description	Professional fees and subscriptions
id	[EMP19]

OtherExpensesAndCapitalAllowances 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA102/Expenses/OtherExpensesAndCapitalAllowances
cardinality	0..1
description	Other expenses and capital allowances
id	[EMP20]

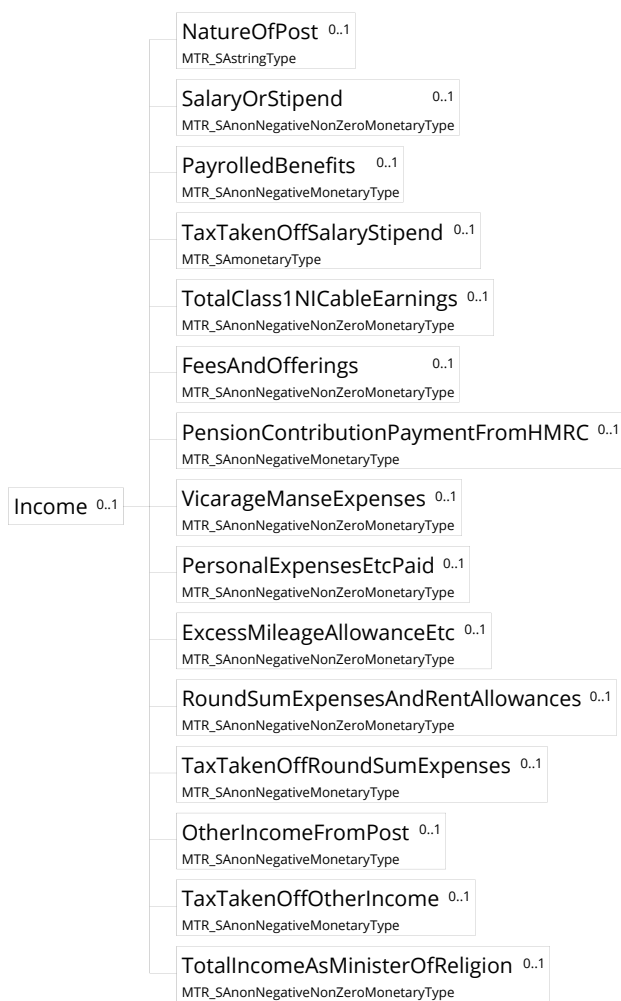


path	/MTR/SA102M
cardinality	0..50
description	Ministers of religion
id	[SA102M]

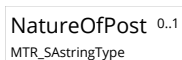
**validation rule:**

error code: 6024	description: total benefits and expenses should be present if [MOR13] or [MOR14] or [MOR15] or [MOR16] or [MOR17] or [MOR18]
transactional message (en)	There is an entry in [MOR13] or [MOR14] or [MOR15] or [MOR16] or [MOR17] or [MOR18]. Please complete [MOR19].
error code: 6025	description: income, benefits and expenses received should be present if [MOR12] or [MOR19]
transactional message (en)	There is an entry in [MOR12] or [MOR19]. Please complete box [MOR20].
error code: 6026	description: total expenses paid should be present if [MOR21] or [MOR22] or [MOR23] or [MOR24] or [MOR25]
transactional message (en)	There is an entry in [MOR21] or [MOR22] or [MOR23] or [MOR24] or [MOR25]. Please complete [MOR26].
error code: 6029	description: taxable income minus expenses should be present if ( ( [MOR20] plus [MOR36] ) minus ( [MOR26] plus [MOR35] ) ) exceeds 0
transactional message (en)	The sum of ( ( [MOR20] plus [MOR36] ) minus ( [MOR26] plus [MOR35] ) ) exceeds 0. Please complete [MOR38].
error code: 6030	description: total tax taken off should be present if [MOR3] or [MOR9] or [MOR11] or [MOR37]
transactional message (en)	There is an entry in [MOR3] or [MOR9] or [MOR11] or [MOR37]. Please complete [MOR39].
error code: 8635	description: [MOR12] should be present if [MOR2] is present
transactional message (en)	[MOR12] must be present if [MOR2] is present
error code: 8636	description: [MOR12] should be present if [MOR4] is present
transactional message (en)	[MOR12] must be present if [MOR4] is present
error code: 8637	description: [MOR12] should be present if [MOR4.1] is present
transactional message (en)	[MOR12] must be present if [MOR4.1] is present
error code: 8638	description: [MOR12] should be present if [MOR5] is present
transactional message (en)	[MOR12] must be present if [MOR5] is present
error code: 8639	description: [MOR12] should be present if [MOR6] is present
transactional message (en)	[MOR12] must be present if [MOR6] is present
error code: 8640	description: [MOR12] should be present if [MOR7] is present
transactional message (en)	[MOR12] must be present if [MOR7] is present
error code: 8641	description: [MOR12] should be present if [MOR8] is present
transactional message (en)	[MOR12] must be present if [MOR8] is present
error code: 8642	description: [MOR12] should be present if [MOR10] is present
transactional message (en)	[MOR12] must be present if [MOR10] is present

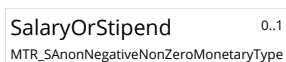




path	/MTR/SA102M/Income
cardinality	0..1
description	Income
id	[MOR1-12]



base	<a href="#">MTR_SAStringType</a>
path	/MTR/SA102M/Income/NatureOfPost
cardinality	0..1
description	Nature of post or appointment
maxLength	28
id	[MOR1]



base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA102M/Income/SalaryOrStipend

cardinality	0..1
description	Salary or stipend income
id	[MOR2]

#### element: **PayrolledBenefits**

**XML**

PayrolledBenefits 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA102M/Income/PayrolledBenefits
cardinality	0..1
description	Payrolled benefits included in MOR2 which affect your student loan repayments
id	[MOR2.1]

#### validation rule:

error code: 8643	description: [MOR2.1] is valid only if this does not exceed [MOR2]
transactional message (en)	[MOR2.1] is valid only if this does not exceed [MOR2]

#### element: **TaxTakenOffSalaryStipend**

**XML**

TaxTakenOffSalaryStipend 0..1  
MTR\_SAMonetaryType

base	<a href="#">MTR_SAMonetaryType</a>
path	/MTR/SA102M/Income/TaxTakenOffSalaryStipend
cardinality	0..1
description	Tax taken off on salary or stipend
id	[MOR3]

#### validation rule:

error code: 6792	description: If [MOR3] is present, [MOR2] should be present
transactional message (en)	There is an amount in box [MOR3]. Please complete box [MOR2].
error code: 6505	description: May be negative if more than one set of [SA102M] minister of religion pages present. Must not be negative if only one set of [SA102M] minister of religion pages present unless there is also a positive value on a [SA102] employment page box [EMP2].
transactional message (en)	This box must not be negative because there is only one [SA102M] minister of religion page present, and no positive instances of [EMP2].

#### element: **TotalClass1NICableEarnings**

**XML**

TotalClass1NICableEarnings 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA102M/Income/TotalClass1NICableEarnings
cardinality	0..1
description	Total Class 1 NICable earnings between PT and UEL
id	[MORCL1]

#### element: **FeesAndOfferings**

**XML**

FeesAndOfferings 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

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

path	/MTR/SA102M/Income/FeesAndOfferings
cardinality	0..1
description	Fees & offerings
id	[MOR4]

#### element: **PensionContributionPaymentFromHMRC**

**XML**

PensionContributionPaymentFromHMRC 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA102M/Income/PensionContributionPaymentFromHMRC
cardinality	0..1
description	Pension contribution - Payment from HMRC
id	[MOR4.1]

#### element: **VicarageManseExpenses**

**XML**

VicarageManseExpenses 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA102M/Income/VicarageManseExpenses
cardinality	0..1
description	Personal and vicarage expenses
id	[MOR5]

#### element: **PersonalExpensesEtcPaid**

**XML**

PersonalExpensesEtcPaid 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA102M/Income/PersonalExpensesEtcPaid
cardinality	0..1
description	Accommodation, vouchers & credit cards
id	[MOR6]

#### element: **ExcessMileageAllowanceEtc**

**XML**

ExcessMileageAllowanceEtc 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA102M/Income/ExcessMileageAllowanceEtc
cardinality	0..1
description	Mileage allowance
id	[MOR7]

#### element: **RoundSumExpensesAndRentAllowances**

**XML**

RoundSumExpensesAndRentAllowances 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA102M/Income/RoundSumExpensesAndRentAllowances
cardinality	0..1
description	Round sum expenses and rent allowances
id	[MOR8]

#### element: **TaxTakenOffRoundSumExpenses**

**XML**

TaxTakenOffRoundSumExpenses 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA102M/Income/TaxTakenOffRoundSumExpenses
cardinality	0..1
description	Tax taken off on round sum expenses and rent allowances
id	[MOR9]

#### validation rule:

error code: 6794	description: If tax taken off box 8 is present the following should be true: [MOR8]
transactional message (en)	There is an amount in box [MOR9]. Please complete box [MOR8].

#### element: **OtherIncomeFromPost**

**XML**

OtherIncomeFromPost 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA102M/Income/OtherIncomeFromPost
cardinality	0..1
description	Any other income from post or appointment
id	[MOR10]

#### element: **TaxTakenOffOtherIncome**

**XML**

TaxTakenOffOtherIncome 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA102M/Income/TaxTakenOffOtherIncome
cardinality	0..1
description	Tax taken off on any other income from post or appointment etc.
id	[MOR11]

#### validation rule:

error code: 6795	description: If tax taken off other income is present the following should be true: [MOR10]
transactional message (en)	There is an amount in box [MOR11]. Please complete box [MOR10].

#### element: **TotalIncomeAsMinisterOfReligion**

**XML**

TotalIncomeAsMinisterOfReligion 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA102M/Income/TotalIncomeAsMinisterOfReligion
cardinality	0..1

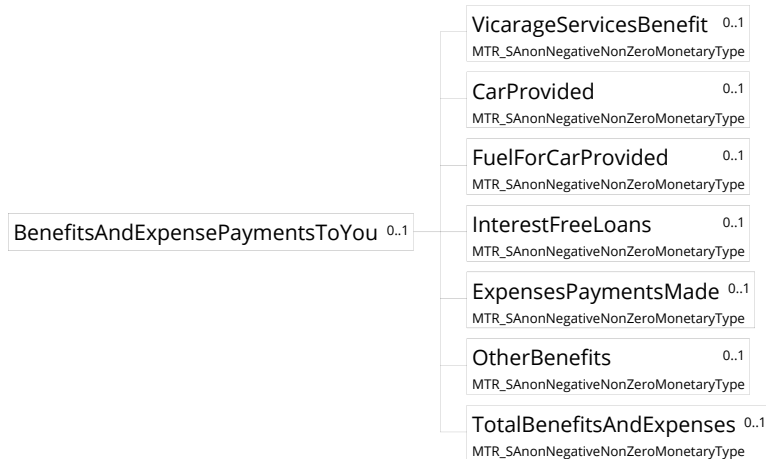
description	Total income as Minister of Religion
id	[MOR12]

**validation rule:**

error code: 6028	description: [MOR12] is valid only if this equals ( the sum of [MOR2], [MOR4], [MOR4.1], [MOR5], [MOR6], [MOR7], [MOR8], and [MOR10] )
transactional message (en)	The amount in box [MOR12] must equal ( the sum of [MOR2], [MOR4], [MOR4.1], [MOR5], [MOR6], [MOR7], [MOR8], and [MOR10] ). Please check.

element: **BenefitsAndExpensePaymentsToYou**

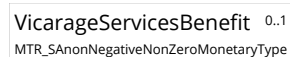
**XML**



path	/MTR/SA102M/BenefitsAndExpensePaymentsToYou
cardinality	0..1
description	Benefits and expense payments to you
id	[MOR13-19]

element: **VicarageServicesBenefit**

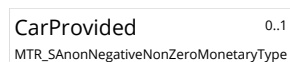
**XML**



base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA102M/BenefitsAndExpensePaymentsToYou/VicarageServicesBenefit
cardinality	0..1
description	Vicarage services and benefits
id	[MOR13]

element: **CarProvided**

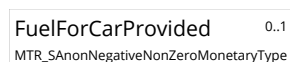
**XML**



base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA102M/BenefitsAndExpensePaymentsToYou/CarProvided
cardinality	0..1
description	Car provided for you
id	[MOR14]

element: **FuelForCarProvided**

**XML**



base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA102M/BenefitsAndExpensePaymentsToYou/FuelForCarProvided
cardinality	0..1
description	Fuel for car
id	[MOR15]

#### element: **InterestFreeLoans**

**XML**

InterestFreeLoans	0..1
MTR_SAnonNegativeNonZeroMonetaryType	

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA102M/BenefitsAndExpensePaymentsToYou/InterestFreeLoans
cardinality	0..1
description	Interest free/low interest loans
id	[MOR16]

#### element: **ExpensesPaymentsMade**

**XML**

ExpensesPaymentsMade	0..1
MTR_SAnonNegativeNonZeroMonetaryType	

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA102M/BenefitsAndExpensePaymentsToYou/ExpensesPaymentsMade
cardinality	0..1
description	Expenses payments received
id	[MOR17]

#### element: **OtherBenefits**

**XML**

OtherBenefits	0..1
MTR_SAnonNegativeNonZeroMonetaryType	

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA102M/BenefitsAndExpensePaymentsToYou/OtherBenefits
cardinality	0..1
description	Other benefits
id	[MOR18]

#### element: **TotalBenefitsAndExpenses**

**XML**

TotalBenefitsAndExpenses	0..1
MTR_SAnonNegativeNonZeroMonetaryType	

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA102M/BenefitsAndExpensePaymentsToYou/TotalBenefitsAndExpenses
cardinality	0..1
description	Total benefits and expenses
id	[MOR19]

#### validation rule:

error code: 6039	description: [MOR19] should equal ( The sum of [MOR13], [MOR14], [MOR15], [MOR16], [MOR17], and [MOR18] )
transactional message (en)	The amount in box [MOR19] must equal ( the sum of [MOR13], [MOR14], [MOR15], [MOR16], [MOR17], and [MOR18] ). Please check.

element: **IncomeBenefitsAndExpensesReceived**

XML

IncomeBenefitsAndExpensesReceived 0..1  
MTR\_SAnonNegativeMonetaryType

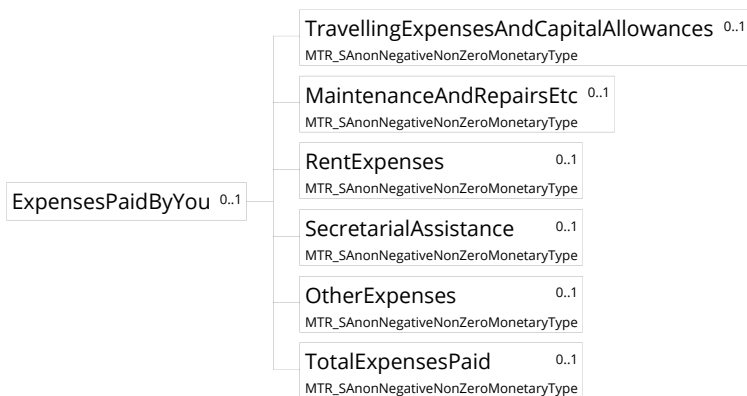
base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA102M/IncomeBenefitsAndExpensesReceived
cardinality	0..1
description	Total income, benefits and expenses received
id	[MOR20]

**validation rule:**

error code: 6796	description: [MOR20] should not exceed ( [MOR12] plus [MOR19] )
transactional message (en)	The amount in box [MOR20] exceeds ( [MOR12] plus [MOR19] ). Please check.

element: **ExpensesPaidByYou**

XML



path	/MTR/SA102M/ExpensesPaidByYou
cardinality	0..1
description	Expenses paid by you
id	[MOR21-26]

element: **TravellingExpensesAndCapitalAllowances**

XML

TravellingExpensesAndCapitalAllowances 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA102M/ExpensesPaidByYou/TravellingExpensesAndCapitalAllowances
cardinality	0..1
description	Travelling & capital allowances
id	[MOR21]

element: **MaintenanceAndRepairsEtc**

XML

MaintenanceAndRepairsEtc 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA102M/ExpensesPaidByYou/MaintenanceAndRepairsEtc
cardinality	0..1
description	Vicarage expenses paid
id	[MOR22]

RentExpenses 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA102M/ExpensesPaidByYou/RentExpenses
cardinality	0..1
description	Rent
id	[MOR23]

SecretarialAssistance 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA102M/ExpensesPaidByYou/SecretarialAssistance
cardinality	0..1
description	Secretarial
id	[MOR24]

OtherExpenses 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA102M/ExpensesPaidByYou/OtherExpenses
cardinality	0..1
description	Other expenses paid
id	[MOR25]

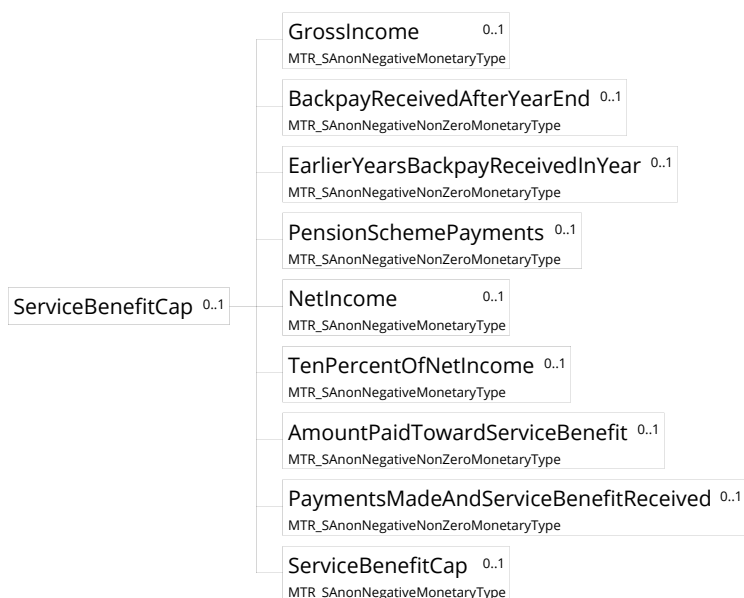
TotalExpensesPaid 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA102M/ExpensesPaidByYou/TotalExpensesPaid
cardinality	0..1
description	Total expenses paid
id	[MOR26]

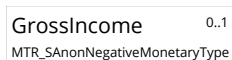
**validation rule:**

error code: 6040	description: total expenses paid is valid if and only if this equals ( The sum of [MOR23], [MOR22], [MOR21], [MOR24], and [MOR25] )
transactional message (en)	The amount in box [MOR26] must equal ( the sum of [MOR23], [MOR22], [MOR21], [MOR24], and [MOR25] ). Please check.





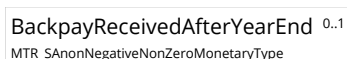
path	/MTR/SA102M/ServiceBenefitCap
cardinality	0..1
description	Service benefit cap
id	[MOR27-35]



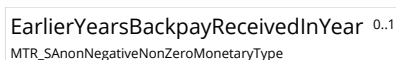
base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA102M/ServiceBenefitCap/GrossIncome
cardinality	0..1
description	Gross Income
id	[MOR27]

**validation rule:**

error code: 6041	description: If present, [MOR27] must not exceed [MOR20] - ([MOR5] + [MOR13])
transactional message (en)	The amount in box [MOR27] exceeds the amount of [MOR20] minus ([MOR5] plus [MOR13]). Please check.



base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA102M/ServiceBenefitCap/BackpayReceivedAfterYearEnd
cardinality	0..1
description	Backpay received
id	[MOR28]



base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA102M/ServiceBenefitCap/EarlierYearsBackpayReceivedInYear
cardinality	0..1
description	Earlier years backpay
id	[MOR29]

## element: PensionSchemePayments

XML

PensionSchemePayments 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA102M/ServiceBenefitCap/PensionSchemePayments
cardinality	0..1
description	Payments to retirement annuity contracts
id	[MOR30]

## element: NetIncome

XML

NetIncome 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA102M/ServiceBenefitCap/NetIncome
cardinality	0..1
description	Net income
id	[MOR31]

### validation rule:

error code: 6231	description: [MOR31] should equal ( ( [MOR27] plus [MOR28] ) minus ( The sum of [MOR26], [MOR29], and [MOR30] ) )
transactional message (en)	The amount in box [MOR31] must equal ( ( [MOR27] plus [MOR28] ) minus ( the sum of [MOR26], [MOR29], and [MOR30] ) ). Please check.

## element: TenPercentOfNetIncome

XML

TenPercentOfNetIncome 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA102M/ServiceBenefitCap/TenPercentOfNetIncome
cardinality	0..1
description	10% on net income
id	[MOR32]

### validation rule:

error code: 6232	description: If [MOR31] present, it must be less than or equal to ([MOR31] x 10%) + £1
transactional message (en)	The amount in box [MOR32] must be less than or equal to ([MOR31] x 10%). Please check.

## element: AmountPaidTowardServiceBenefit

XML

AmountPaidTowardServiceBenefit 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA102M/ServiceBenefitCap/AmountPaidTowardServiceBenefit

cardinality	0..1
description	Amount paid toward service benefit
id	[MOR33]

## element: **PaymentsMadeAndServiceBenefitReceived**

**XML**

PaymentsMadeAndServiceBenefitReceived 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA102M/ServiceBenefitCap/PaymentsMadeAndServiceBenefitReceived
cardinality	0..1
description	Payments made for you and service benefit received
id	[MOR34]

### validation rule:

error code: 6233	description: [MOR34] should equal ( [MOR5] plus [MOR13] )
transactional message (en)	The amount in box [MOR34] must equal ( [MOR5] plus [MOR13] ). Please check.

## element: **ServiceBenefitCap**

**XML**

ServiceBenefitCap 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA102M/ServiceBenefitCap/ServiceBenefitCap
cardinality	0..1
description	Service benefit cap
id	[MOR35]

### validation rule:

error code: 6049	description: [MOR35] should equal ( [MOR33] plus [MOR34] minus [MOR32] )
transactional message (en)	The amount in box [MOR35] must equal ( [MOR33] plus [MOR34] minus [MOR32] ). Please check.

## element: **OtherIncome**

**XML**

OtherIncome 0..1

- ChaplaincyAndOtherIncome 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType
- TaxTakenOfOtherIncome 0..1  
MTR\_SAnonNegativeMonetaryType

path	/MTR/SA102M/OtherIncome
cardinality	0..1
description	Other Income
id	[MOR36-37]

## element: **ChaplaincyAndOtherIncome**

**XML**

ChaplaincyAndOtherIncome 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA102M/OtherIncome/ChaplaincyAndOtherIncome
cardinality	0..1
description	Chaplaincy and other income as a minister

id	[MOR36]
----	---------

## element: **TaxTakenOfOtherIncome**

**XML**

TaxTakenOfOtherIncome 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA102M/OtherIncome/TaxTakenOfOtherIncome
cardinality	0..1
description	Tax taken off
id	[MOR37]

### validation rule:

error code: 6050	description: tax taken of other income is valid if and only if this does not exceed [MOR36]
transactional message (en)	The amount in box [MOR37] exceeds [MOR36]. Please check.
error code: 6590	description: If tax taken of other income is present the following should be true: [MOR36]
transactional message (en)	There is an amount in box [MOR37]. Please complete box [MOR36].

## element: **TaxableIncome**

**XML**

TaxableIncome 0..1

- TaxableIncomeMinusExpenses 0..1  
MTR\_SAnonNegativeMonetaryType
- TotalTaxTakenOff 0..1  
MTR\_SAMonetaryType

path	/MTR/SA102M/TaxableIncome
cardinality	0..1
description	Taxable income
id	[MOR38-39]

## element: **TaxableIncomeMinusExpenses**

**XML**

TaxableIncomeMinusExpenses 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA102M/TaxableIncome/TaxableIncomeMinusExpenses
cardinality	0..1
description	Taxable income minus expenses
id	[MOR38]

### validation rule:

error code: 6051	description: taxable income minus expenses is valid if and only if this equals ( ( [MOR20] plus [MOR36] ) minus ( [MOR26] plus [MOR35] ) )
transactional message (en)	The amount in box [MOR38] must equal ( ( [MOR20] plus [MOR36] ) minus ( [MOR26] plus [MOR35] ) ). Please check.

## element: **TotalTaxTakenOff**

**XML**

TotalTaxTakenOff 0..1  
MTR\_SAMonetaryType

base	<a href="#">MTR_SAMonetaryType</a>
path	/MTR/SA102M/TaxableIncome/TotalTaxTakenOff

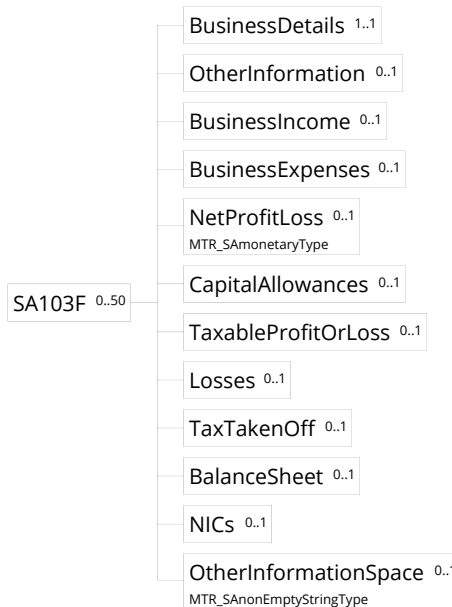
cardinality	0..1
description	Total tax taken off
id	[MOR39]

**validation rule:**

error code: 6052	description: [MOR39] should equal ( The sum of [MOR3], [MOR9], [MOR11], and [MOR37] )
transactional message (en)	The amount in box [MOR39] must equal ( the sum of [MOR3], [MOR9], [MOR11], and [MOR37] ). Please check.

element: **SA103F**

XML



path	/MTR/SA103F
cardinality	0..50
description	Full self-employment
id	[SA103F]

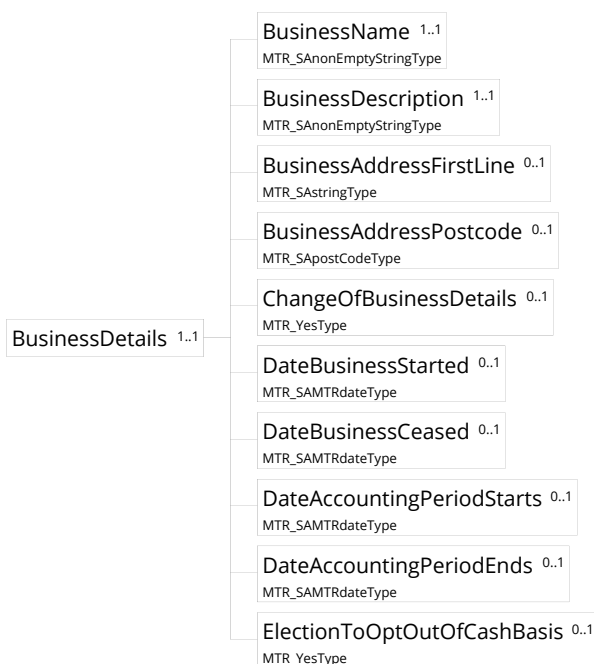
**validation rule:**

error code: 6031	description: date accounting period ends should be present if [FSE8]
transactional message (en)	There is an entry in [FSE8]. Please complete [FSE9].
error code: 6032	description: total expenses should be present if [FSE17] or [FSE18] or [FSE19] or [FSE20] or [FSE21] or [FSE22] or [FSE23] or [FSE24] or [FSE25] or [FSE26] or [FSE27] or [FSE28] or [FSE29] or [FSE30]
transactional message (en)	There is an entry in [FSE17] or [FSE18] or [FSE19] or [FSE20] or [FSE21] or [FSE22] or [FSE23] or [FSE24] or [FSE25] or [FSE26] or [FSE27] or [FSE28] or [FSE29] or [FSE30]. Please complete box [FSE31].
error code: 6033	description: total disallowable expenses should be present if [FSE32] or [FSE33] or [FSE34] or [FSE35] or [FSE36] or [FSE37] or [FSE38] or [FSE39] or [FSE40] or [FSE41] or [FSE42] or [FSE43] or [FSE44] or [FSE45]
transactional message (en)	There is an entry in [FSE32] or [FSE33] or [FSE34] or [FSE35] or [FSE36] or [FSE37] or [FSE38] or [FSE39] or [FSE40] or [FSE41] or [FSE42] or [FSE43] or [FSE44] or [FSE45]. Please complete box [FSE46].
error code: 6034	description: net profit should be present if ( ( [FSE15] plus [FSE16] ) minus [FSE31] ) is non-zero
transactional message (en)	The sum of ( ( [FSE15] plus [FSE16] ) minus [FSE31] ) is non-zero. Please complete [FSE47/FSE48].
error code: 6042	description: deductions from net profit/additions to net loss should be present if [FSE57] or [FSE62]
transactional message (en)	There is an entry in [FSE57] or [FSE62]. Please complete box [FSE63].
error code: 6044	description: Net business profit for tax should be present if ( ( [FSE47/FSE48] plus [FSE61] ) minus ( [FSE63] ) ) is non-zero
transactional message (en)	The sum of ( ( [FSE47/FSE48] plus [FSE61] ) minus ( [FSE63] ) ) is non-zero. Please complete [FSE64 / FSE65].
error code: 6045	description: Total taxable business profits should be present if any of [FSE73] or [FSE74] or [FSE75] exceeds 0

transactional message (en)	The entry in any of the boxes [FSE73] or [FSE74] or [FSE75] exceeds 0. Please complete box [FSE76].
error code: 6048	description: total business assets should be present if [FSE83] or [FSE84] or [FSE85] or [FSE86] or [FSE87] or [FSE88] or [FSE89]
transactional message (en)	There is an entry in [FSE83] or [FSE84] or [FSE85] or [FSE86] or [FSE87] or [FSE88] or [FSE89]. Please complete box [FSE90].
error code: 6057	description: net business assets should be present if [FSE90] or [FSE91] or [FSE92] or [FSE93]
transactional message (en)	There is an entry in [FSE90] or [FSE91] or [FSE92] or [FSE93]. Please complete box [FSE94].
error code: 6058	description: capital account balance at end should be present if [FSE95] or [FSE96] or [FSE97] or [FSE98]
transactional message (en)	There is an entry in [FSE95] or [FSE96] or [FSE97] or [FSE98]. Please complete box [FSE99].
error code: 8434	description: [FSE61] should be present if [FSE46] is present
transactional message (en)	There is an entry in box [FSE46] please complete [FSE61]
error code: 8435	description: [FSE61] should be present if [FSE59] is present
transactional message (en)	There is an entry in box [FSE59] please complete [FSE61]
error code: 8436	description: [FSE61] should be present if [FSE60] is present
transactional message (en)	There is an entry in box [FSE60] please complete [FSE61]
error code: 8215	description: If $((\text{FSE64} / \text{FSE65}) + \text{FSE68} - \text{FSE16.1})$ is positive, then [FSE73] is mandatory and $= ((\text{FSE64} / \text{FSE65}) + \text{FSE68} - \text{FSE16.1}) + \text{FSE72} + \text{FSE71})$
transactional message (en)	The amount in box [FSE73] must equal $((\text{FSE64} / \text{FSE65}) + \text{FSE68} - \text{FSE16.1}) + \text{FSE72} + \text{FSE71})$ if the sum of $((\text{FSE64} / \text{FSE65}) + \text{FSE68} - \text{FSE16.1})$ is positive. Please check.
error code: 8216	description: If $((\text{FSE64} / \text{FSE65}) + \text{FSE68} - \text{FSE16.1})$ is negative or zero, then if $((\text{FSE71} + \text{FSE72}))$ is greater than zero, then [FSE73] is mandatory and $= ((\text{FSE71} + \text{FSE72}))$ ; else [FSE73] must be zero or absent
transactional message (en)	The sum of $((\text{FSE64} / \text{FSE65}) + \text{FSE68} - \text{FSE16.1})$ is negative or zero. If $((\text{FSE71} + \text{FSE72}))$ is greater than zero, the amount in box [FSE73] must equal $((\text{FSE71} + \text{FSE72}))$ or [FSE73] must be zero or absent. Please check.
error code: 8217	description: If $((\text{FSE64} / \text{FSE65}) + \text{FSE68} - \text{FSE16.1})$ is negative, then [FSE77] is mandatory and $=$ positive equivalent of $((\text{FSE64} / \text{FSE65}) + \text{FSE68} - \text{FSE16.1})$
transactional message (en)	The sum of $((\text{FSE64} / \text{FSE65}) + \text{FSE68} - \text{FSE16.1})$ is negative. Please complete box [FSE77] with the positive equivalent.

## element: BusinessDetails

## XML



path	/MTR/SA103F/BusinessDetails
cardinality	1..1

description	Business details
id	[FSE1-10]

## element: **BusinessName**

**XML**

BusinessName 1..1  
MTR\_SAnonEmptyStringType

base	<a href="#">MTR_SAnonEmptyStringType</a>
path	/MTR/SA103F/BusinessDetails/BusinessName
cardinality	1..1
description	Name of Business
minLength	1
maxLength	28
id	[FSE1]

## element: **BusinessDescription**

**XML**

BusinessDescription 1..1  
MTR\_SAnonEmptyStringType

base	<a href="#">MTR_SAnonEmptyStringType</a>
path	/MTR/SA103F/BusinessDetails/BusinessDescription
cardinality	1..1
description	Description of Business
minLength	1
maxLength	42
id	[FSE2]

## element: **BusinessAddressFirstLine**

**XML**

BusinessAddressFirstLine 0..1  
MTR\_SAstringType

base	<a href="#">MTR_SAstringType</a>
path	/MTR/SA103F/BusinessDetails/BusinessAddressFirstLine
cardinality	0..1
description	Address of Business
maxLength	28
id	[FSE3]

## element: **BusinessAddressPostcode**

**XML**

BusinessAddressPostcode 0..1  
MTR\_SApostCodeType

base	<a href="#">MTR_SApostCodeType</a>
path	/MTR/SA103F/BusinessDetails/BusinessAddressPostcode
cardinality	0..1
description	Address of Business
example	AA1 1AA
id	[FSE4]

element: **ChangeOfBusinessDetails**

XML

ChangeOfBusinessDetails 0..1  
MTR\_YesType

base	MTR_YesType
path	/MTR/SA103F/BusinessDetails/ChangeOfBusinessDetails
cardinality	0..1
description	Tick if details have changed
id	[FSE5]

element: **DateBusinessStarted**

XML

DateBusinessStarted 0..1  
MTR\_SAMTRdateType

base	MTR_SAMTRdateType
path	/MTR/SA103F/BusinessDetails/DateBusinessStarted
cardinality	0..1
description	Date of commencement
id	[FSE6]

## validation rule:

error code: 6433	description: [FSE6] should be within the current return year
transactional message (en)	Must be a date between 6 April and 5 April of the year of the return. Please amend the entry.

element: **DateBusinessCeased**

XML

DateBusinessCeased 0..1  
MTR\_SAMTRdateType

base	MTR_SAMTRdateType
path	/MTR/SA103F/BusinessDetails/DateBusinessCeased
cardinality	0..1
description	Date of cessation
id	[FSE7]

## validation rule:

error code: 6433	description: [FSE7] should be within the current return year
transactional message (en)	Must be a date between 6 April and 5 April of the year of the return. Please amend the entry.
error code: 6434	description: Must be the same as or later than [FSE6]
transactional message (en)	The date cannot be earlier than [FSE6]. Please amend the entry.

element: **DateAccountingPeriodStarts**

XML

DateAccountingPeriodStarts 0..1  
MTR\_SAMTRdateType

base	MTR_SAMTRdateType
path	/MTR/SA103F/BusinessDetails/DateAccountingPeriodStarts
cardinality	0..1
description	Accounting period start
id	[FSE8]



## element: **DateAccountingPeriodEnds**

**XML**

DateAccountingPeriodEnds 0..1  
MTR\_SAMTRdateType

base	<a href="#">MTR_SAMTRdateType</a>
path	/MTR/SA103F/BusinessDetails/DateAccountingPeriodEnds
cardinality	0..1
description	Accounting period end
id	[FSE9]

### validation rule:

error code: 6195	description: If [FSE8] is present, Must be the same as or later than [FSE8]
transactional message (en)	The date cannot be earlier than [FSE8]. Please amend the entry.
error code: 6061	description: If date accounting period ends is present the following should be true: [FSE8]
transactional message (en)	There is a date entered in [FSE9]. Please enter a date in [FSE8].

## element: **ElectionToOptOutOfCashBasis**

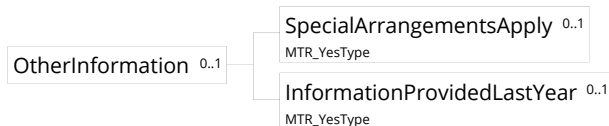
**XML**

ElectionToOptOutOfCashBasis 0..1  
MTR\_YesType

base	<a href="#">MTR_YesType</a>
path	/MTR/SA103F/BusinessDetails/ElectionToOptOutOfCashBasis
cardinality	0..1
description	Tick Box - Election to opt-out of cash basis
id	[FSE10]

## element: **OtherInformation**

**XML**



path	/MTR/SA103F/OtherInformation
cardinality	0..1
description	Other information
id	[FSE13-14]

## element: **SpecialArrangementsApply**

**XML**

SpecialArrangementsApply 0..1  
MTR\_YesType

base	<a href="#">MTR_YesType</a>
path	/MTR/SA103F/OtherInformation/SpecialArrangementsApply
cardinality	0..1
description	Tick Box - Special Arrangements
id	[FSE13]

## element: **InformationProvidedLastYear**

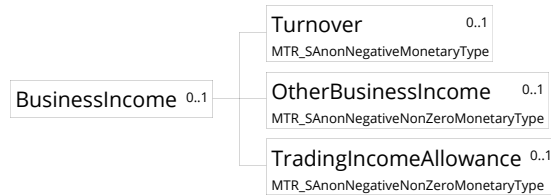
**XML**

InformationProvidedLastYear 0..1  
MTR\_YesType

base	<a href="#">MTR_YesType</a>
path	/MTR/SA103F/OtherInformation/InformationProvidedLastYear
cardinality	0..1
description	Entered Details elsewhere
id	[FSE14]

## element: **BusinessIncome**

**XML**



path	/MTR/SA103F/BusinessIncome
cardinality	0..1
description	Business income
id	[FSE15-16.1]

## element: **Turnover**

**XML**



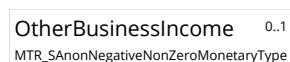
base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA103F/BusinessIncome/Turnover
cardinality	0..1
description	Sales/business income
id	[FSE15]

### validation rule:

error code: 6435	description: If turnover is present the following should be true: [FSE8]
transactional message (en)	There is an amount in box [FSE15]. Please complete box [FSE8].

## element: **OtherBusinessIncome**

**XML**



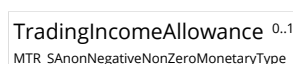
base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103F/BusinessIncome/OtherBusinessIncome
cardinality	0..1
description	Other income/profits
id	[FSE16]

### validation rule:

error code: 6437	description: If other business income is present the following should be true: [FSE8]
transactional message (en)	There is an amount in box [FSE16]. Please complete box [FSE8].

## element: **TradingIncomeAllowance**

**XML**



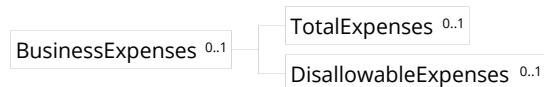
base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103F/BusinessIncome/TradingIncomeAllowance
cardinality	0..1
description	Amount of trading income allowance claimed
maxInclusive	1000.00
id	[FSE16.1]

**validation rule:**

error code: 8450	description: [FSE16.1] must be less than or equal to ( [FSE64 / FSE65] + [FSE68] ).
transactional message (en)	[FSE16.1] must be less than or equal to ( [FSE64 / FSE65] + [FSE68] ).
error code: 8560	description: If [FSE16.1] is present then all instances of [SSE21/SSE22] can not be negative
transactional message (en)	If there is an entry in box [FSE16.1] then all instances of [SSE21/SSE22] can not be negative. Please check.

element: **BusinessExpenses**

**XML**



path	/MTR/SA103F/BusinessExpenses
cardinality	0..1
description	Business expenses
id	[FSE17-46]

element: **TotalExpenses**

**XML**



path	/MTR/SA103F/BusinessExpenses/TotalExpenses
cardinality	0..1
description	Total expenses
id	[FSE17-31]

#### element: **CostOfGoods**

**XML**

CostOfGoods 0..1  
MTR\_SAnonZeroMonetaryType

base	<a href="#">MTR_SAnonZeroMonetaryType</a>
path	/MTR/SA103F/BusinessExpenses/TotalExpenses/CostOfGoods
cardinality	0..1
description	Cost of sales
id	[FSE17]

#### validation rule:

error code: 8452	description: [FSE17] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.
transactional message (en)	The entry in box [FSE17] should not be present as there is an entry in [FSE16.1] or [SSE10.1]. Please check.

#### element: **SubcontractorCosts**

**XML**

SubcontractorCosts 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103F/BusinessExpenses/TotalExpenses/SubcontractorCosts
cardinality	0..1
description	Construction industry sub contractor costs
id	[FSE18]

#### validation rule:

error code: 8453	description: [FSE18] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.
transactional message (en)	The entry in box [FSE18] should not be present as there is an entry in [FSE16.1] or [SSE10.1]. Please check.

#### element: **WagesSalariesAndStaffCosts**

**XML**

WagesSalariesAndStaffCosts 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103F/BusinessExpenses/TotalExpenses/WagesSalariesAndStaffCosts
cardinality	0..1
description	Employee costs
id	[FSE19]

#### validation rule:

error code: 8454	description: [FSE19] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.
transactional message (en)	The entry in box [FSE19] should not be present as there is an entry in [FSE16.1] or [SSE10.1]. Please check.

#### element: **CarVanAndTravelExpenses**

**XML**

CarVanAndTravelExpenses 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103F/BusinessExpenses/TotalExpenses/CarVanAndTravelExpenses
cardinality	0..1
description	Motor expenses
id	[FSE20]

**validation rule:**

error code: 8455	description: [FSE20] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.
transactional message (en)	The entry in box [FSE20] should not be present as there is an entry in [FSE16.1] or [SSE10.1]. Please check.

element: **RentAndOtherPropertyCosts**

**XML**

RentAndOtherPropertyCosts 0..1  
MTR\_SAnonZeroMonetaryType

base	<a href="#">MTR_SAnonZeroMonetaryType</a>
path	/MTR/SA103F/BusinessExpenses/TotalExpenses/RentAndOtherPropertyCosts
cardinality	0..1
description	Premises costs
id	[FSE21]

**validation rule:**

error code: 8456	description: [FSE21] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.
transactional message (en)	The entry in box [FSE21] should not be present as there is an entry in [FSE16.1] or [SSE10.1]. Please check.

element: **RepairsAndMaintenanceCosts**

**XML**

RepairsAndMaintenanceCosts 0..1  
MTR\_SAnonZeroMonetaryType

base	<a href="#">MTR_SAnonZeroMonetaryType</a>
path	/MTR/SA103F/BusinessExpenses/TotalExpenses/RepairsAndMaintenanceCosts
cardinality	0..1
description	Repairs and maintenance of property and equipment
id	[FSE22]

**validation rule:**

error code: 8457	description: [FSE22] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.
transactional message (en)	The entry in box [FSE22] should not be present as there is an entry in [FSE16.1] or [SSE10.1]. Please check.

element: **PhoneAndOtherOfficeCosts**

**XML**

PhoneAndOtherOfficeCosts 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103F/BusinessExpenses/TotalExpenses/PhoneAndOtherOfficeCosts
cardinality	0..1
description	General administrative expenses
id	[FSE23]

**validation rule:**

error code: 8458	description: [FSE23] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.
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transactional message (en)	The entry in box [FSE23] should not be present as there is an entry in [FSE16.1] or [SSE10.1]. Please check.
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## element: AdvertisingAndEntertainmentCosts

XML

AdvertisingAndEntertainmentCosts 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103F/BusinessExpenses/TotalExpenses/AdvertisingAndEntertainmentCosts
cardinality	0..1
description	Advertising etc
id	[FSE24]

### validation rule:

error code: 8459	description: [FSE24] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.
transactional message (en)	The entry in box [FSE24] should not be present as there is an entry in [FSE16.1] or [SSE10.1]. Please check.

## element: BankAndLoanInterest

XML

BankAndLoanInterest 0..1  
MTR\_SAnonZeroMonetaryType

base	<a href="#">MTR_SAnonZeroMonetaryType</a>
path	/MTR/SA103F/BusinessExpenses/TotalExpenses/BankAndLoanInterest
cardinality	0..1
description	Interest and alternative finance payments
id	[FSE25]

### validation rule:

error code: 8460	description: [FSE25] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.
transactional message (en)	The entry in box [FSE25] should not be present as there is an entry in [FSE16.1] or [SSE10.1]. Please check.

## element: OtherFinanceCharges

XML

OtherFinanceCharges 0..1  
MTR\_SAnonZeroMonetaryType

base	<a href="#">MTR_SAnonZeroMonetaryType</a>
path	/MTR/SA103F/BusinessExpenses/TotalExpenses/OtherFinanceCharges
cardinality	0..1
description	Other finance charges
id	[FSE26]

### validation rule:

error code: 8461	description: [FSE26] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.
transactional message (en)	The entry in box [FSE26] should not be present as there is an entry in [FSE16.1] or [SSE10.1]. Please check.

## element: DebtsWrittenOff

XML

DebtsWrittenOff 0..1  
MTR\_SAnonZeroMonetaryType

base	<a href="#">MTR_SAnonZeroMonetaryType</a>
path	/MTR/SA103F/BusinessExpenses/TotalExpenses/DebtsWrittenOff

cardinality	0..1
description	Bad debts
id	[FSE27]

**validation rule:**

error code: 8462	description: [FSE27] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.
transactional message (en)	The entry in box [FSE27] should not be present as there is an entry in [FSE16.1] or [SSE10.1]. Please check.

element: **AccountancyAndLegalFees**

**XML**

AccountancyAndLegalFees 0..1  
MTR\_SAnonZeroMonetaryType

base	<a href="#">MTR_SAnonZeroMonetaryType</a>
path	/MTR/SA103F/BusinessExpenses/TotalExpenses/AccountancyAndLegalFees
cardinality	0..1
description	Legal and professional costs
id	[FSE28]

**validation rule:**

error code: 8463	description: [FSE28] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.
transactional message (en)	The entry in box [FSE28] should not be present as there is an entry in [FSE16.1] or [SSE10.1]. Please check.

element: **DepreciationAndLossProfitOnSale**

**XML**

DepreciationAndLossProfitOnSale 0..1  
MTR\_SAnonZeroMonetaryType

base	<a href="#">MTR_SAnonZeroMonetaryType</a>
path	/MTR/SA103F/BusinessExpenses/TotalExpenses/DepreciationAndLossProfitOnSale
cardinality	0..1
description	Depreciation etc
id	[FSE29]

**validation rule:**

error code: 8464	description: [FSE29] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.
transactional message (en)	The entry in box [FSE29] should not be present as there is an entry in [FSE16.1] or [SSE10.1]. Please check.

element: **OtherBusinessExpenses**

**XML**

OtherBusinessExpenses 0..1  
MTR\_SAnonZeroMonetaryType

base	<a href="#">MTR_SAnonZeroMonetaryType</a>
path	/MTR/SA103F/BusinessExpenses/TotalExpenses/OtherBusinessExpenses
cardinality	0..1
description	Other expenses
id	[FSE30]

**validation rule:**

error code: 8465	description: [FSE30] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.
transactional message (en)	The entry in box [FSE30] should not be present as there is an entry in [FSE16.1] or [SSE10.1]. Please check.

TotalExpenses 0..1  
MTR\_SAMonetaryType

base	MTR_SAMonetaryType
path	/MTR/SA103F/BusinessExpenses/TotalExpenses/TotalExpenses
cardinality	0..1
description	Total expenses
id	[FSE31]

**validation rule:**

error code: 6053	description: If entry in any of [FSE17],[FSE18],[FSE19],[FSE20],[FSE21],[FSE22],[FSE23],[FSE24],[FSE25],[FSE26],[FSE27],[FSE28],[FSE29] or [FSE30] total of all boxes must = [FSE31]
transactional message (en)	The amount in box [FSE31] must equal ( the sum of [FSE17],[FSE18],[FSE19],[FSE20],[FSE21],[FSE22],[FSE23],[FSE24],[FSE25],[FSE26],[FSE27],[FSE28],[FSE29] and [FSE30] ). Please check.
error code: 8466	description: [FSE31] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.
transactional message (en)	The entry in box [FSE31] should not be present as there is an entry in [FSE16.1] or [SSE10.1]. Please check.



path	/MTR/SA103F/BusinessExpenses/DisallowableExpenses
cardinality	0..1
description	Disallowable expenses
id	[FSE32-46]



element: **DisallowableCostOfGoods**

XML

DisallowableCostOfGoods 0..1  
MTR\_SAnonZeroMonetaryType

base	<a href="#">MTR_SAnonZeroMonetaryType</a>
path	/MTR/SA103F/BusinessExpenses/DisallowableExpenses/DisallowableCostOfGoods
cardinality	0..1
description	Disallowable cost of sales
id	[FSE32]

**validation rule:**

error code: 8467	description: [FSE32] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.
transactional message (en)	The entry in box [FSE32] should not be present as there is an entry in [FSE16.1] or [SSE10.1]. Please check.

element: **DisallowableSubcontractorCosts**

XML

DisallowableSubcontractorCosts 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103F/BusinessExpenses/DisallowableExpenses/DisallowableSubcontractorCosts
cardinality	0..1
description	Disallowable construction industry sub contractor costs
id	[FSE33]

**validation rule:**

error code: 8468	description: [FSE33] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.
transactional message (en)	The entry in box [FSE33] should not be present as there is an entry in [FSE16.1] or [SSE10.1]. Please check.

element: **DisallowableStaffCosts**

XML

DisallowableStaffCosts 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103F/BusinessExpenses/DisallowableExpenses/DisallowableStaffCosts
cardinality	0..1
description	Disallowable employee costs
id	[FSE34]

**validation rule:**

error code: 8469	description: [FSE34] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.
transactional message (en)	The entry in box [FSE34] should not be present as there is an entry in [FSE16.1] or [SSE10.1]. Please check.

element: **DisallowableCarAndTravelExpenses**

XML

DisallowableCarAndTravelExpenses 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103F/BusinessExpenses/DisallowableExpenses/DisallowableCarAndTravelExpenses
cardinality	0..1
description	Disallowable motor expenses

id	[FSE35]
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**validation rule:**

error code: 8470	description: [FSE35] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.
transactional message (en)	The entry in box [FSE35] should not be present as there is an entry in [FSE16.1] or [SSE10.1]. Please check.

**element: DisallowableRentAndOtherPropertyCosts**

**XML**

DisallowableRentAndOtherPropertyCosts 0..1  
MTR\_SAnonZeroMonetaryType

base	<a href="#">MTR_SAnonZeroMonetaryType</a>
path	/MTR/SA103F/BusinessExpenses/DisallowableExpenses/DisallowableRentAndOtherPropertyCosts
cardinality	0..1
description	Disallowable premises costs
id	[FSE36]

**validation rule:**

error code: 8471	description: [FSE36] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.
transactional message (en)	The entry in box [FSE36] should not be present as there is an entry in [FSE16.1] or [SSE10.1]. Please check.

**element: DisallowableRepairsAndMaintenanceCosts**

**XML**

DisallowableRepairsAndMaintenanceCosts 0..1  
MTR\_SAnonZeroMonetaryType

base	<a href="#">MTR_SAnonZeroMonetaryType</a>
path	/MTR/SA103F/BusinessExpenses/DisallowableExpenses/DisallowableRepairsAndMaintenanceCosts
cardinality	0..1
description	Disallowable repairs and maintenance of property and equipment
id	[FSE37]

**validation rule:**

error code: 8472	description: [FSE37] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.
transactional message (en)	The entry in box [FSE37] should not be present as there is an entry in [FSE16.1] or [SSE10.1]. Please check.

**element: DisallowablePhoneAndOtherOfficeCosts**

**XML**

DisallowablePhoneAndOtherOfficeCosts 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103F/BusinessExpenses/DisallowableExpenses/DisallowablePhoneAndOtherOfficeCosts
cardinality	0..1
description	Disallowable General administrative expenses
id	[FSE38]

**validation rule:**

error code: 8473	description: [FSE38] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.
transactional message (en)	The entry in box [FSE38] should not be present as there is an entry in [FSE16.1] or [SSE10.1]. Please check.

**element: DisallowableAdvertisingAndEntertainmentCosts**

**XML**

DisallowableAdvertisingAndEntertainmentCosts 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103F/BusinessExpenses/DisallowableExpenses/DisallowableAdvertisingAndEntertainmentCosts
cardinality	0..1
description	Disallowable advertising etc
id	[FSE39]

**validation rule:**

error code: 8474	description: [FSE39] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.
transactional message (en)	The entry in box [FSE39] should not be present as there is an entry in [FSE16.1] or [SSE10.1]. Please check.

**element: DisallowableBankAndLoanInterest**

**XML**

DisallowableBankAndLoanInterest 0..1  
MTR\_SAnonZeroMonetaryType

base	<a href="#">MTR_SAnonZeroMonetaryType</a>
path	/MTR/SA103F/BusinessExpenses/DisallowableExpenses/DisallowableBankAndLoanInterest
cardinality	0..1
description	Disallowable Interest and alternative finance payments
id	[FSE40]

**validation rule:**

error code: 8475	description: [FSE40] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.
transactional message (en)	The entry in box [FSE40] should not be present as there is an entry in [FSE16.1] or [SSE10.1]. Please check.

**element: DisallowableOtherFinanceCharges**

**XML**

DisallowableOtherFinanceCharges 0..1  
MTR\_SAnonZeroMonetaryType

base	<a href="#">MTR_SAnonZeroMonetaryType</a>
path	/MTR/SA103F/BusinessExpenses/DisallowableExpenses/DisallowableOtherFinanceCharges
cardinality	0..1
description	Disallowable other finance charges
id	[FSE41]

**validation rule:**

error code: 8476	description: [FSE41] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.
transactional message (en)	The entry in box [FSE41] should not be present as there is an entry in [FSE16.1] or [SSE10.1]. Please check.

**element: DisallowableDebtsWrittenOff**

**XML**

DisallowableDebtsWrittenOff 0..1  
MTR\_SAnonZeroMonetaryType

base	<a href="#">MTR_SAnonZeroMonetaryType</a>
path	/MTR/SA103F/BusinessExpenses/DisallowableExpenses/DisallowableDebtsWrittenOff
cardinality	0..1
description	Disallowable bad debts
id	[FSE42]

**validation rule:**

error code: 8477	description: [FSE42] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.
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transactional message (en)	The entry in box [FSE42] should not be present as there is an entry in [FSE16.1] or [SSE10.1]. Please check.
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## element: **DisallowableAccountancyAndLegalFees**

**XML**

DisallowableAccountancyAndLegalFees 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103F/BusinessExpenses/DisallowableExpenses/DisallowableAccountancyAndLegalFees
cardinality	0..1
description	Disallowable legal and professional costs
id	[FSE43]

### validation rule:

error code: 8478	description: [FSE43] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.
transactional message (en)	The entry in box [FSE43] should not be present as there is an entry in [FSE16.1] or [SSE10.1]. Please check.

## element: **DisallowableDepreciationAndLossProfitOnSale**

**XML**

DisallowableDepreciationAndLossProfitOnSale 0..1  
MTR\_SAnonZeroMonetaryType

base	<a href="#">MTR_SAnonZeroMonetaryType</a>
path	/MTR/SA103F/BusinessExpenses/DisallowableExpenses/DisallowableDepreciationAndLossProfitOnSale
cardinality	0..1
description	Disallowable depreciation etc
id	[FSE44]

### validation rule:

error code: 8479	description: [FSE44] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.
transactional message (en)	The entry in box [FSE44] should not be present as there is an entry in [FSE16.1] or [SSE10.1]. Please check.

## element: **DisallowableOtherBusinessExpenses**

**XML**

DisallowableOtherBusinessExpenses 0..1  
MTR\_SAnonZeroMonetaryType

base	<a href="#">MTR_SAnonZeroMonetaryType</a>
path	/MTR/SA103F/BusinessExpenses/DisallowableExpenses/DisallowableOtherBusinessExpenses
cardinality	0..1
description	Disallowable other expenses
id	[FSE45]

### validation rule:

error code: 8480	description: [FSE45] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.
transactional message (en)	The entry in box [FSE45] should not be present as there is an entry in [FSE16.1] or [SSE10.1]. Please check.

## element: **TotalDisallowableExpenses**

**XML**

TotalDisallowableExpenses 0..1  
MTR\_SAMonetaryType

base	<a href="#">MTR_SAMonetaryType</a>
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path	/MTR/SA103F/BusinessExpenses/DisallowableExpenses/TotalDisallowableExpenses
cardinality	0..1
description	Disallowable expenses
id	[FSE46]

**validation rule:**

error code: 8301	description: If entry in any of [FSE32], [FSE33], [FSE34], [FSE35], [FSE36], [FSE37], [FSE38], [FSE39], [FSE40], [FSE41], [FSE42], [FSE43], [FSE44], [FSE45] then total of those boxes must equal [FSE46]
transactional message (en)	If entry in any of [FSE32], [FSE33], [FSE34], [FSE35], [FSE36], [FSE37], [FSE38], [FSE39], [FSE40], [FSE41], [FSE42], [FSE43], [FSE44], [FSE45] then total of those boxes must equal [FSE46]. Please check.
error code: 8481	description: [FSE46] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.
transactional message (en)	The entry in box [FSE46] should not be present as there is an entry in [FSE16.1] or [SSE10.1]. Please check.

element: **NetProfitLoss**

**XML**

NetProfitLoss 0..1  
MTR\_SAMonetaryType

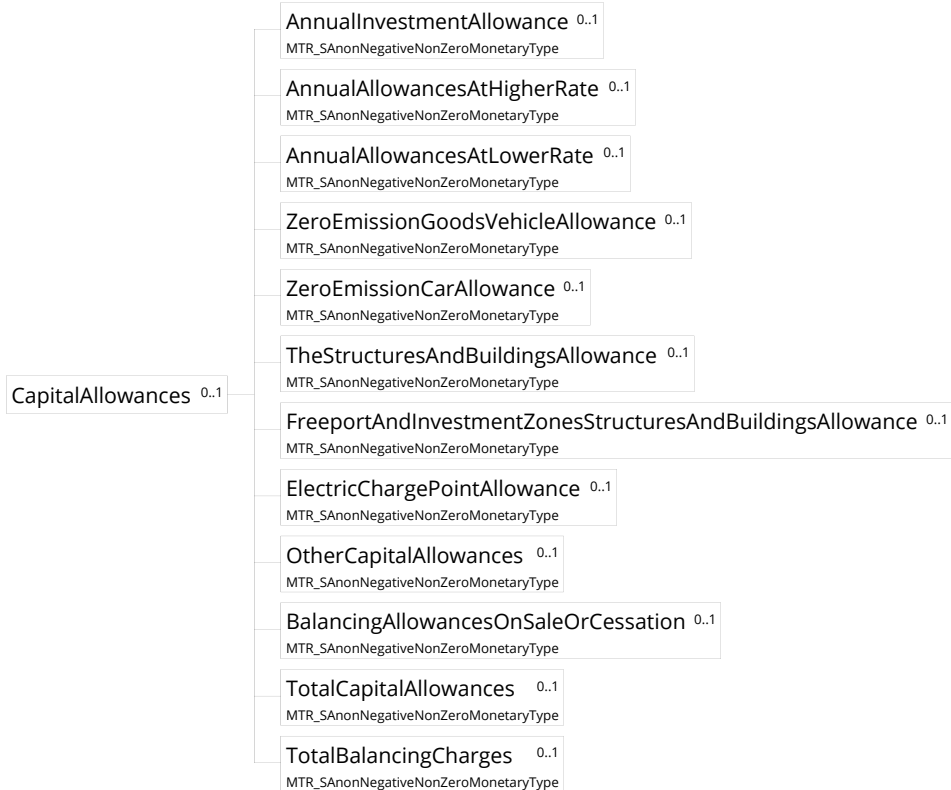
base	MTR_SAMonetaryType
path	/MTR/SA103F/NetProfitLoss
cardinality	0..1
description	Net profit or loss
id	[FSE47/FSE48]

**validation rule:**

error code: 6055	description: The sum of [FSE15] + [FSE16] minus [FSE31] must equal [FSE47/FSE48]
transactional message (en)	The amount in box [FSE47/FSE48] must equal the sum of [FSE15] plus [FSE16] minus [FSE31]. Please check.

element: **CapitalAllowances**

**XML**



path	/MTR/SA103F/CapitalAllowances
cardinality	0..1

description	Capital allowances
id	[FSE49-59]

**validation rule:**

error code: 8333	description: [FSE57] should be present if [FSE49] is present
transactional message (en)	There is an entry in [FSE49]. Please complete [FSE57].
error code: 8334	description: [FSE57] should be present if [FSE50] is present
transactional message (en)	There is an entry in [FSE50]. Please complete [FSE57].
error code: 8335	description: [FSE57] should be present if [FSE51] is present
transactional message (en)	There is an entry in [FSE51]. Please complete [FSE57].
error code: 8377	description: [FSE57] should be present if [FSE52] is present
transactional message (en)	There is an entry in [FSE52]. Please complete [FSE57].
error code: 8563	description: [FSE57] should be present if [FSE52.1] is present
transactional message (en)	There is an entry in [FSE52.1]. Please complete [FSE57].
error code: 8372	description: [FSE57] should be present if [FSE53] is present
transactional message (en)	There is an entry in [FSE53]. Please complete [FSE57].
error code: 8564	description: [FSE57] should be present if [FSE53.1] is present
transactional message (en)	There is an entry in [FSE53.1]. Please complete [FSE57].
error code: 8373	description: [FSE57] should be present if [FSE54] is present
transactional message (en)	There is an entry in [FSE54]. Please complete [FSE57].
error code: 8338	description: [FSE57] should be present if [FSE55] is present
transactional message (en)	There is an entry in [FSE55]. Please complete [FSE57].
error code: 8339	description: [FSE57] should be present if [FSE56] is present
transactional message (en)	There is an entry in [FSE56]. Please complete [FSE57].

element: **AnnualInvestmentAllowance**

**XML**

AnnualInvestmentAllowance 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103F/CapitalAllowances/AnnualInvestmentAllowance
cardinality	0..1
description	Annual Investment Allowance
id	[FSE49]

**validation rule:**

error code: 6062	description: [FSE49] should not exceed [£1,500,000]
transactional message (en)	The amount in box [FSE49] exceeds [£1,500,000]. Please check.
error code: 8482	description: [FSE49] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.
transactional message (en)	The entry in box [FSE49] should not be present as there is an entry in [FSE16.1] or [SSE10.1] Please check.

element: **AnnualAllowancesAtHigherRate**

**XML**

AnnualAllowancesAtHigherRate 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103F/CapitalAllowances/AnnualAllowancesAtHigherRate
cardinality	0..1
description	Annual allowances at higher rate
id	[FSE50]

**validation rule:**

error code: 8483	description: [FSE50] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.
transactional message (en)	The entry in box [FSE50] should not be present as there is an entry in [FSE16.1] or [SSE10.1] Please check.

**element: AnnualAllowancesAtLowerRate****XML**

AnnualAllowancesAtLowerRate 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103F/CapitalAllowances/AnnualAllowancesAtLowerRate
cardinality	0..1
description	Annual allowances at lower rate
id	[FSE51]

**validation rule:**

error code: 8484	description: [FSE51] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.
transactional message (en)	The entry in box [FSE51] should not be present as there is an entry in [FSE16.1] or [SSE10.1] Please check.

**element: ZeroEmissionGoodsVehicleAllowance****XML**

ZeroEmissionGoodsVehicleAllowance 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103F/CapitalAllowances/ZeroEmissionGoodsVehicleAllowance
cardinality	0..1
description	Zero-emission goods vehicle allowance
id	[FSE52]

**validation rule:**

error code: 8485	description: [FSE52] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.
transactional message (en)	The entry in box [FSE52] should not be present as there is an entry in [FSE16.1] or [SSE10.1] Please check.

**element: ZeroEmissionCarAllowance****XML**

ZeroEmissionCarAllowance 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103F/CapitalAllowances/ZeroEmissionCarAllowance
cardinality	0..1
description	Zero-emission car allowance
id	[FSE52.1]

**validation rule:**

error code: 8572	description: [FSE52.1] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.
transactional message (en)	The entry in box [FSE52.1] should not be present as there is an entry in [FSE16.1] or [SSE10.1] Please check.

**element: TheStructuresAndBuildingsAllowance****XML**

TheStructuresAndBuildingsAllowance 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103F/CapitalAllowances/TheStructuresAndBuildingsAllowance
cardinality	0..1
description	The Structures and Buildings Allowance
id	[FSE53]

**validation rule:**

error code: 8590	description: [FSE53] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.
transactional message (en)	The entry in box [FSE53] should not be present as there is an entry in [FSE16.1] or [SSE10.1] Please check.

element: **FreeportAndInvestmentZonesStructuresAndBuildingsAllowance**

**XML**

FreeportAndInvestmentZonesStructuresAndBuildingsAllowance <sup>0..1</sup>  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103F/CapitalAllowances/FreeportAndInvestmentZonesStructuresAndBuildingsAllowance
cardinality	0..1
description	Freeport and Investment Zones Structures and Buildings Allowance
id	[FSE53.1]

**validation rule:**

error code: 8566	description: [FSE53.1] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.
transactional message (en)	The entry in box [FSE53.1] should not be present as there is an entry in [FSE16.1] or [SSE10.1] Please check.

element: **ElectricChargePointAllowance**

**XML**

ElectricChargePointAllowance <sup>0..1</sup>  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103F/CapitalAllowances/ElectricChargePointAllowance
cardinality	0..1
description	Electric charge-point allowance
id	[FSE54]

**validation rule:**

error code: 8591	description: [FSE54] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.
transactional message (en)	The entry in box [FSE54] should not be present as there is an entry in [FSE16.1] or [SSE10.1] Please check.

element: **OtherCapitalAllowances**

**XML**

OtherCapitalAllowances <sup>0..1</sup>  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103F/CapitalAllowances/OtherCapitalAllowances
cardinality	0..1
description	Other capital allowances claimed this year
id	[FSE55]

**validation rule:**

error code: 8486	description: [FSE55] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.
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transactional message (en)	The entry in box [FSE55] should not be present as there is an entry in [FSE16.1] or [SSE10.1] Please check.
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## element: **BalancingAllowancesOnSaleOrCessation**

**XML**

BalancingAllowancesOnSaleOrCessation 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103F/CapitalAllowances/BalancingAllowancesOnSaleOrCessation
cardinality	0..1
description	Allowances on sale of cessation of business
id	[FSE56]

### validation rule:

error code: 8487	description: [FSE56] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.
transactional message (en)	The entry in box [FSE56] should not be present as there is an entry in [FSE16.1] or [SSE10.1] Please check.

## element: **TotalCapitalAllowances**

**XML**

TotalCapitalAllowances 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103F/CapitalAllowances/TotalCapitalAllowances
cardinality	0..1
description	Total allowances
id	[FSE57]

### validation rule:

error code: 8488	description: [FSE57] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.
transactional message (en)	The entry in box [FSE57] should not be present as there is an entry in [FSE16.1] or [SSE10.1] Please check.
error code: 6056	description: [FSE57] is valid only if this equals ( The sum of [FSE49], [FSE50], [FSE51], [FSE52], [FSE52.1], [FSE53], [FSE53.1], [FSE54], [FSE55], and [FSE56] )
transactional message (en)	[FSE57] is valid only if this equals ( The sum of [FSE49], [FSE50], [FSE51], [FSE52], [FSE52.1], [FSE53], [FSE53.1], [FSE54], [FSE55], and [FSE56] )

## element: **TotalBalancingCharges**

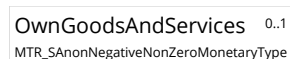
**XML**

TotalBalancingCharges 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

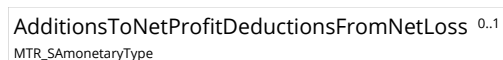
base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103F/CapitalAllowances/TotalBalancingCharges
cardinality	0..1
description	Balancing charges on sale or cessation (including BPRA)
id	[FSE59]



path	/MTR/SA103F/TaxableProfitOrLoss
cardinality	0..1
description	Taxable profit or loss
id	[FSE60-76]



base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103F/TaxableProfitOrLoss/OwnGoodsAndServices
cardinality	0..1
description	Personal Use
id	[FSE60]



base	<a href="#">MTR_SAMonetaryType</a>
path	/MTR/SA103F/TaxableProfitOrLoss/AdditionsToNetProfitDeductionsFromNetLoss
cardinality	0..1
description	Total additions to net profit
id	[FSE61]

**validation rule:**

error code: 6059	description: [FSE61] is valid only if this equals ( The sum of [FSE46], [FSE59], and [FSE60] )
transactional message (en)	The amount in box [FSE61] must equal ( the sum of [FSE46], [FSE59], and [FSE60] ). Please check.

**element: NonTaxableBusinessIncome****XML**

NonTaxableBusinessIncome 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103F/TaxableProfitOrLoss/NonTaxableBusinessIncome
cardinality	0..1
description	Other Deductions
id	[FSE62]

**element: DeductionsFromNetProfitAdditionsToNetLoss****XML**

DeductionsFromNetProfitAdditionsToNetLoss 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103F/TaxableProfitOrLoss/DeductionsFromNetProfitAdditionsToNetLoss
cardinality	0..1
description	Deductions from net profit
id	[FSE63]

**validation rule:**

error code: 6065	description: [FSE63] should equal ( [FSE57] plus [FSE62] )
transactional message (en)	The amount in box [FSE63] must equal ( [FSE57] plus [FSE62] ). Please check.

**element: NetBusinessProfitLossForTax****XML**

NetBusinessProfitLossForTax 0..1  
MTR\_SAMonetaryType

base	<a href="#">MTR_SAMonetaryType</a>
path	/MTR/SA103F/TaxableProfitOrLoss/NetBusinessProfitLossForTax
cardinality	0..1
description	Net business profit
id	[FSE64 / FSE65]

**validation rule:**

error code: 6111	description: The sum of [FSE47/FSE48] + [FSE61] - [FSE63] must equal [FSE64 / FSE65].
transactional message (en)	The amount in box [FSE64 / FSE65] must equal the sum of [FSE47/FSE48] plus [FSE61] minus [FSE63]. Please check.

**element: TaxYearAdjustment****XML**

TaxYearAdjustment 0..1  
MTR\_SAnonZeroMonetaryType

base	<a href="#">MTR_SAnonZeroMonetaryType</a>
path	/MTR/SA103F/TaxableProfitOrLoss/TaxYearAdjustment
cardinality	0..1
description	Adjustment where your accounting period ended before 31 March in this tax year or where your accounting period was not 12 months long

id	[FSE68]
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## element: **ChangeOfAccountingPracticeAdjustment**

**XML**

ChangeOfAccountingPracticeAdjustment 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA103F/TaxableProfitOrLoss/ChangeOfAccountingPracticeAdjustment
cardinality	0..1
description	This years instalment of adjustment on withdrawal of cash basis, or adjustment on other change of basis
id	[FSE71]

## element: **AveragingAdjustment**

**XML**

AveragingAdjustment 0..1  
MTR\_SAnonZeroMonetaryType

base	MTR_SAnonZeroMonetaryType
path	/MTR/SA103F/TaxableProfitOrLoss/AveragingAdjustment
cardinality	0..1
description	Adjustment for farmers' and literary/artistic averaging
id	[FSE72]

## element: **AdjustedProfitForTheYear**

**XML**

AdjustedProfitForTheYear 0..1  
MTR\_SAnonNegativeMonetaryType

base	MTR_SAnonNegativeMonetaryType
path	/MTR/SA103F/TaxableProfitOrLoss/AdjustedProfitForTheYear
cardinality	0..1
description	Net Profit for year
id	[FSE73]

## element: **SpreadTransitionProfitTreatedAsArising**

**XML**

SpreadTransitionProfitTreatedAsArising 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA103F/TaxableProfitOrLoss/SpreadTransitionProfitTreatedAsArising
cardinality	0..1
description	Spread of the transition profit treated as arising in this tax year
id	[FSE73.3]

## element: **LossBroughtForwardUsedAgainstSpreadTransitionProfit**

**XML**

LossBroughtForwardUsedAgainstSpreadTransitionProfit 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA103F/TaxableProfitOrLoss/LossBroughtForwardUsedAgainstSpreadTransitionProfit

cardinality	0..1
description	Loss brought forward from earlier years set off against this year's spread of the transition profit
id	[FSE73.4]

**validation rule:**

error code: 8615	description: [FSE73.4] is valid only if this does not exceed [FSE73.3].
transactional message (en)	[FSE73.4] is valid only if this does not exceed [FSE73.3].

element: **LossBroughtForward**

**XML**

LossBroughtForward 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103F/TaxableProfitOrLoss/LossBroughtForward
cardinality	0..1
description	Losses used this year
id	[FSE74]

**validation rule:**

error code: 6226	description: [FSE74] must not exceed the greater of [FSE64 / FSE65] and [FSE73].
transactional message (en)	[FSE74] exceeds the amount entered in either [FSE64 / FSE65] or [FSE73]. Please check.

element: **AnyOtherBusinessIncome**

**XML**

AnyOtherBusinessIncome 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103F/TaxableProfitOrLoss/AnyOtherBusinessIncome
cardinality	0..1
description	Any other business income
id	[FSE75]

element: **TotalTaxableBusinessProfits**

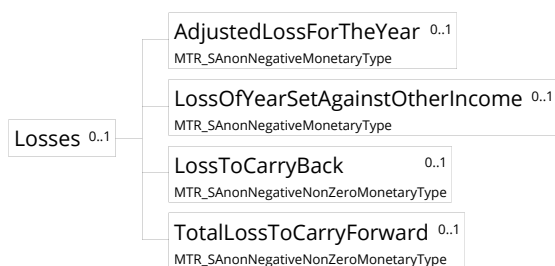
**XML**

TotalTaxableBusinessProfits 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA103F/TaxableProfitOrLoss/TotalTaxableBusinessProfits
cardinality	0..1
description	Total taxable profits from this business, do not include the figure in box 73.3
id	[FSE76]

**validation rule:**

error code: 6115	description: [FSE76] should equal ([FSE73] minus [FSE74]) plus [FSE75]
transactional message (en)	The amount in box [FSE76] must equal ([FSE73] minus [FSE74]) plus [FSE75]. Please check.



path	/MTR/SA103F/Losses
cardinality	0..1
description	Losses
id	[FSE77-80]



base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA103F/Losses/AdjustedLossForTheYear
cardinality	0..1
description	Allowable loss for year
id	[FSE77]

**validation rule:**

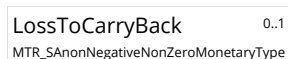
error code: 8218	description: If $([FSE64 / FSE65] + [FSE68] - [FSE16.1])$ is greater than or equal to zero, then $[FSE77] = 0$ or is absent.
transactional message (en)	The sum of $([FSE64 / FSE65] + [FSE68] - [FSE16.1])$ is greater than or equal to zero. The entry in box [FSE77] must equal 0 or be absent. Please check.



base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA103F/Losses/LossOfYearSetAgainstOtherIncome
cardinality	0..1
description	Loss offset against other income for year
id	[FSE78]

**validation rule:**

error code: 6281	description: $[FSE78]$ should not exceed $[FSE77]$
transactional message (en)	The amount in box [FSE78] exceeds the amount in box [FSE77]. Please check.



base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103F/Losses/LossToCarryBack
cardinality	0..1
description	Losses carried back to previous year

id	[FSE79]
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**validation rule:**

error code: 6449	description: Must not exceed [FSE77] minus [FSE78]
transactional message (en)	The amount in box [FSE79] exceeds ( [FSE77] minus [FSE78]). Please check.

element: **TotalLossToCarryForward**

**XML**

TotalLossToCarryForward 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103F/Losses/TotalLossToCarryForward
cardinality	0..1
description	Total loss to carry forward after all other set offs
id	[FSE80]

element: **TaxTakenOff**

**XML**



path	/MTR/SA103F/TaxTakenOff
cardinality	0..1
description	Tax taken off
id	[FSE81-82]

element: **SubContractorsTaxDeduction**

**XML**

SubContractorsTaxDeduction 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

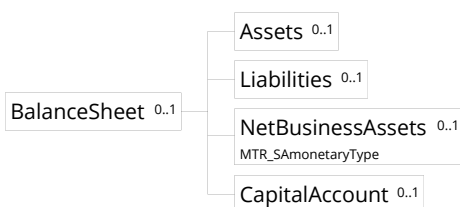
base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103F/TaxTakenOff/SubContractorsTaxDeduction
cardinality	0..1
description	Deductions made by contractors on account of tax
id	[FSE81]

element: **OtherTaxTakenOffTradingIncome**

**XML**

OtherTaxTakenOffTradingIncome 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

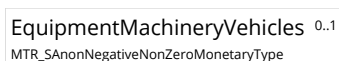
base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103F/TaxTakenOff/OtherTaxTakenOffTradingIncome
cardinality	0..1
description	Tax deducted from trading income (excluding CIS25)
id	[FSE82]



path	/MTR/SA103F/BalanceSheet
cardinality	0..1
description	Balance sheet
id	[FSE83-99]



path	/MTR/SA103F/BalanceSheet/Assets
cardinality	0..1
description	Assets
id	[FSE83-90]



base	<a href="#">MTR_SAMonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103F/BalanceSheet/Assets/EquipmentMachineryVehicles
cardinality	0..1
description	Plant machinery and motor vehicles
id	[FSE83]



base	<a href="#">MTR_SAMonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103F/BalanceSheet/Assets/OtherFixedAssets



cardinality	0..1
description	Other fixed assets
id	[FSE84]

#### element: **StockAndWorkInProgress**

**XML**

StockAndWorkInProgress 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103F/BalanceSheet/Assets/StockAndWorkInProgress
cardinality	0..1
description	Stock and work in progress
id	[FSE85]

#### element: **TradeDebtors**

**XML**

TradeDebtors 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103F/BalanceSheet/Assets/TradeDebtors
cardinality	0..1
description	Trade debtors
id	[FSE86]

#### element: **BankEtcBalances**

**XML**

BankEtcBalances 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103F/BalanceSheet/Assets/BankEtcBalances
cardinality	0..1
description	Bank/building society balances
id	[FSE87]

#### element: **CashInHand**

**XML**

CashInHand 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103F/BalanceSheet/Assets/CashInHand
cardinality	0..1
description	Cash in hand
id	[FSE88]

#### element: **OtherCurrentAssets**

**XML**

OtherCurrentAssets 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
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path	/MTR/SA103F/BalanceSheet/Assets/OtherCurrentAssets
cardinality	0..1
description	Other current assets and prepayments
id	[FSE89]

## element: **TotalBusinessAssets**

**XML**

TotalBusinessAssets 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

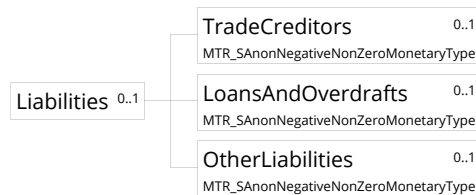
base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103F/BalanceSheet/Assets/TotalBusinessAssets
cardinality	0..1
description	Total Assets
id	[FSE90]

### validation rule:

error code: 6131	description: total business assets is valid if and only if this equals ( The sum of [FSE83], [FSE84], [FSE85], [FSE86], [FSE87], [FSE88], and [FSE89] )
transactional message (en)	The amount in box [FSE90] must equal ( the sum of [FSE83], [FSE84], [FSE85], [FSE86], [FSE87], [FSE88], and [FSE89] ). Please check.

## element: **Liabilities**

**XML**



path	/MTR/SA103F/BalanceSheet/Liabilities
cardinality	0..1
description	Liabilities
id	[FSE91-93]

## element: **TradeCreditors**

**XML**

TradeCreditors 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103F/BalanceSheet/Liabilities/TradeCreditors
cardinality	0..1
description	Trade creditors and accruals
id	[FSE91]

## element: **LoansAndOverdrafts**

**XML**

LoansAndOverdrafts 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103F/BalanceSheet/Liabilities/LoansAndOverdrafts
cardinality	0..1

description	Loans and overdrawn bank accounts
id	[FSE92]

## element: **OtherLiabilities**

**XML**

OtherLiabilities 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103F/BalanceSheet/Liabilities/OtherLiabilities
cardinality	0..1
description	Other liabilities
id	[FSE93]

## element: **NetBusinessAssets**

**XML**

NetBusinessAssets 0..1  
MTR\_SAMonetaryType

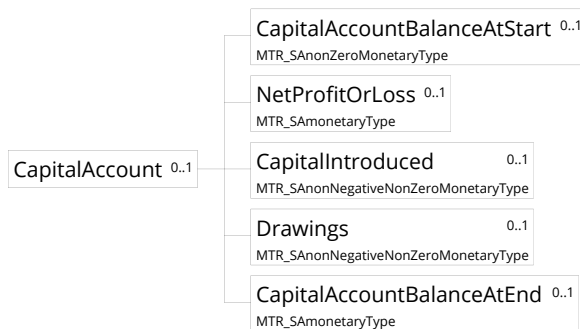
base	<a href="#">MTR_SAMonetaryType</a>
path	/MTR/SA103F/BalanceSheet/NetBusinessAssets
cardinality	0..1
description	Net Business Assets
id	[FSE94]

### validation rule:

error code: 6142	description: [FSE94] should equal ( [FSE90] minus ( The sum of [FSE91], [FSE92], and [FSE93] ) )
transactional message (en)	The amount in box [FSE94] must equal ( [FSE90] minus ( the sum of [FSE91], [FSE92], and [FSE93] ) ). Please check.

## element: **CapitalAccount**

**XML**



path	/MTR/SA103F/BalanceSheet/CapitalAccount
cardinality	0..1
description	Capital account
id	[FSE95-99]

## element: **CapitalAccountBalanceAtStart**

**XML**

CapitalAccountBalanceAtStart 0..1  
MTR\_SAnonZeroMonetaryType

base	<a href="#">MTR_SAnonZeroMonetaryType</a>
path	/MTR/SA103F/BalanceSheet/CapitalAccount/CapitalAccountBalanceAtStart
cardinality	0..1

description	Balance at start of period
id	[FSE95]

## element: NetProfitOrLoss

XML

NetProfitOrLoss 0..1  
MTR\_SAMonetaryType

base	MTR_SAMonetaryType
path	/MTR/SA103F/BalanceSheet/CapitalAccount/NetProfitOrLoss
cardinality	0..1
description	Net profit/(loss)
id	[FSE96]

### validation rule:

error code: 6836	description: Must = [FSE47/FSE48]
transactional message (en)	The amount entered in box [FSE96] must equal the amount entered in [FSE47/FSE48]. Please check.

## element: CapitalIntroduced

XML

CapitalIntroduced 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA103F/BalanceSheet/CapitalAccount/CapitalIntroduced
cardinality	0..1
description	Capital introduced
id	[FSE97]

## element: Drawings

XML

Drawings 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA103F/BalanceSheet/CapitalAccount/Drawings
cardinality	0..1
description	Drawings
id	[FSE98]

## element: CapitalAccountBalanceAtEnd

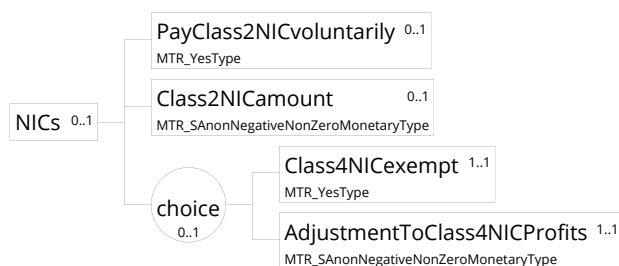
XML

CapitalAccountBalanceAtEnd 0..1  
MTR\_SAMonetaryType

base	MTR_SAMonetaryType
path	/MTR/SA103F/BalanceSheet/CapitalAccount/CapitalAccountBalanceAtEnd
cardinality	0..1
description	Capital Account - Balance At End of Period
id	[FSE99]

### validation rule:

error code: 6146	description: [FSE99] should equal ( ( The sum of [FSE95], [FSE96], and [FSE97] ) minus [FSE98] )
transactional message (en)	The amount in box [FSE99] must equal ( ( the sum of [FSE95], [FSE96], and [FSE97] ) minus [FSE98] ). Please check.



path	/MTR/SA103F/NICs
cardinality	0..1
description	Class 2 and Class 4 NICs
id	[FSE100-102]

**validation rule:**

error code: 8340	description: If [FSE100-102] is present then at least one of the following should be present: [FSE100], [FSECL2], [FSE101] or [FSE102]
transactional message (en)	If [FSE100-102] is present there must be an entry in at least one of [FSE100], [FSECL2], [FSE101] or [FSE102]. Please check.
error code: 8341	description: [FSECL2] should be present if [FSE100] is present
transactional message (en)	There is an entry in [FSE100]. Please complete [FSECL2].

element: **PayClass2NICvoluntarily**

base	<a href="#">MTR_YesType</a>
path	/MTR/SA103F/NICs/PayClass2NICvoluntarily
cardinality	0..1
description	Choose to pay Class 2 NIC voluntarily
id	[FSE100]

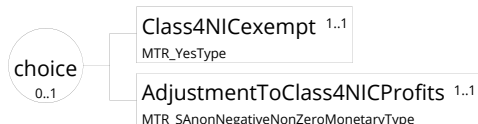
element: **Class2NICAmount**

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103F/NICs/Class2NICAmount
cardinality	0..1
description	Class 2 NIC amount
id	[FSECL2]

**validation rule:**

error code: 8342	description: [FSECL2] is valid only if this does not exceed [£217.30]
transactional message (en)	The amount in box [FSECL2] exceeds [£217.30]. Please check.

## choice:



path	/MTR/SA103F/NICs
cardinality	0..1

## element: **Class4NICexempt**

**XML**

Class4NICexempt 1..1  
MTR\_YesType

base	<a href="#">MTR_YesType</a>
path	/MTR/SA103F/NICs/Class4NICexempt
cardinality	1..1
description	Tick this box if you are Class 4 exempt
id	[FSE101]

## element: **AdjustmentToClass4NICProfits**

**XML**

AdjustmentToClass4NICProfits 1..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103F/NICs/AdjustmentToClass4NICProfits
cardinality	1..1
description	Adj to Profit chargeable to Class 4 NIC
id	[FSE102]

## element: **OtherInformationSpace**

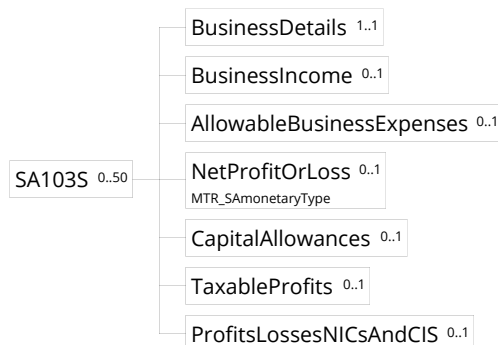
**XML**

OtherInformationSpace 0..1  
MTR\_SAnonEmptyStringType

base	<a href="#">MTR_SAnonEmptyStringType</a>
path	/MTR/SA103F/OtherInformationSpace
cardinality	0..1
description	Additional information
minLength	1
maxLength	20480
id	[FSE103]

## element: **SA103S**

**XML**



path	/MTR/SA103S
cardinality	0..50
description	Short self-employment

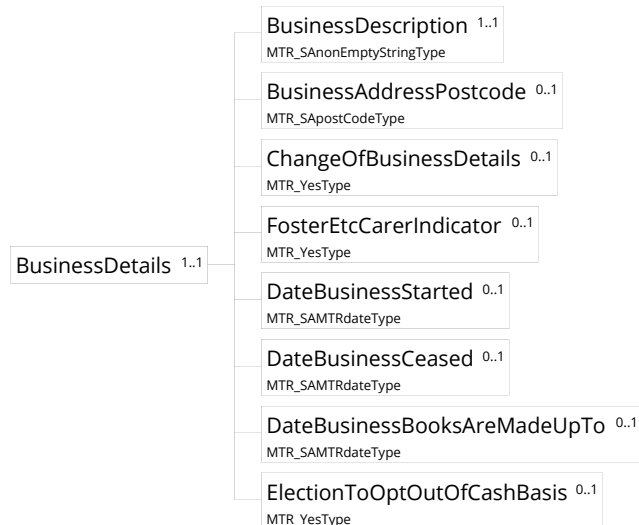
id	[SA103S]
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#### validation rule:

error code: 6063	description: total allowable expenses should be present if [SSE11] or [SSE12] or [SSE13] or [SSE14] or [SSE15] or [SSE16] or [SSE17] or [SSE18] or [SSE19]
transactional message (en)	There is an entry in [SSE11] or [SSE12] or [SSE13] or [SSE14] or [SSE15] or [SSE16] or [SSE17] or [SSE18] or [SSE19]. Please complete box [SSE20].
error code: 6066	description: Net profit should be present if ( ( [SSE9] plus [SSE10] ) minus [SSE20] ) is non-zero
transactional message (en)	The sum of ( ( [SSE9] plus [SSE10] ) minus [SSE20] ) is non-zero. Please complete box [SSE21/SSE22].
error code: 6067	description: [SSE28] should be present if ( the sum of [SSE21/SSE22], [SSE26] and [SSE27] ) minus ( the sum of [SSE10.1], [SSE23], [SSE24], [SSE24.1], [SSE25], [SSE25.1] and [SSE25.2]) exceeds 0
transactional message (en)	The sum of ( ( [SSE21/SSE22], [SSE26], and [SSE27] ) minus ( [SSE10.1], [SSE23], [SSE24], [SSE24.1], [SSE25], [SSE25.1] and [SSE25.2])) exceeds 0. Please complete box [SSE28].
error code: 6068	description: total taxable business profits should be present if ( ( [SSE28] plus [SSE30] ) minus [SSE29] ) exceeds 0
transactional message (en)	The sum of ( ( [SSE28] plus [SSE30] ) minus [SSE29] ) exceeds 0. Please complete box [SSE31].
error code: 6069	description: Loss for the year should be present if ( the sum of [SSE23], [SSE24], [SSE24.1], [SSE25], [SSE25.1] and [SSE25.2] ) minus ( the sum of [SSE21/SSE22], [SSE26], and [SSE27] ) exceeds 0
transactional message (en)	The sum of ( ( [SSE23], [SSE24], [SSE24.1], [SSE25], [SSE25.1] and [SSE25.2]) minus ( [SSE21/SSE22], [SSE26], and [SSE27] ) ) exceeds 0. Please complete box [SSE32].
error code: 8489	description: [SSE10.1] must be less than or equal to the sum of ( [SSE21/SSE22] + [SSE26] + [SSE27] ) if [SSE21/SSE22] is not negative.
transactional message (en)	The amount in box [SSE10.1] must be less than or equal to the sum of ( [SSE21/SSE22] + [SSE26] + [SSE27] ) if [SSE21/SSE22] is not negative. Please check.

#### element: BusinessDetails

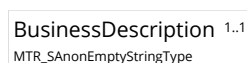
XML



path	/MTR/SA103S/BusinessDetails
cardinality	1..1
description	Business details
id	[SSE1-8]

#### element: BusinessDescription

XML



base	<a href="#">MTR_SAnonEmptyStringType</a>
path	/MTR/SA103S/BusinessDetails/BusinessDescription
cardinality	1..1
description	Description of Business

minLength	1
maxLength	42
id	[SSE1]

#### element: **BusinessAddressPostcode**

**XML**

BusinessAddressPostcode 0..1  
MTR\_SApostCodeType

base	<a href="#">MTR_SApostCodeType</a>
path	/MTR/SA103S/BusinessDetails/BusinessAddressPostcode
cardinality	0..1
description	Postcode of Business
example	AA1 1AA
id	[SSE2]

#### element: **ChangeOfBusinessDetails**

**XML**

ChangeOfBusinessDetails 0..1  
MTR\_YesType

base	<a href="#">MTR_YesType</a>
path	/MTR/SA103S/BusinessDetails/ChangeOfBusinessDetails
cardinality	0..1
description	Tick if details have changed
id	[SSE3]

#### element: **FosterEtcCarerIndicator**

**XML**

FosterEtcCarerIndicator 0..1  
MTR\_YesType

base	<a href="#">MTR_YesType</a>
path	/MTR/SA103S/BusinessDetails/FosterEtcCarerIndicator
cardinality	0..1
description	Foster Carer or adult placement carer
id	[SSE4]

#### element: **DateBusinessStarted**

**XML**

DateBusinessStarted 0..1  
MTR\_SAMTRdateType

base	<a href="#">MTR_SAMTRdateType</a>
path	/MTR/SA103S/BusinessDetails/DateBusinessStarted
cardinality	0..1
description	Date of Commencement
id	[SSE5]

#### validation rule:

error code: 6433	description: [SSE5] should be within the current return year
transactional message (en)	Must be a date between 6 April and 5 April of the year of the return. Please amend the entry.



DateBusinessCeased 0..1  
MTR\_SAMTRdateType

base	<a href="#">MTR_SAMTRdateType</a>
path	/MTR/SA103S/BusinessDetails/DateBusinessCeased
cardinality	0..1
description	Date of Cessation
id	[SSE6]

**validation rule:**

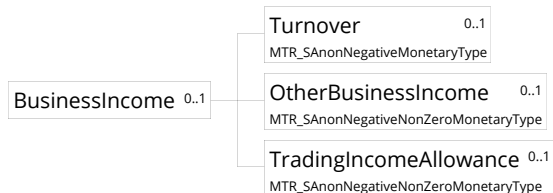
error code: 6433	description: [SSE6] should be within the current return year
transactional message (en)	Must be a date between 6 April and 5 April of the year of the return. Please amend the entry.
error code: 6147	description: If present must be the same as or later than [SSE5]
transactional message (en)	The date cannot be earlier than [SSE5]. Please amend the entry.

DateBusinessBooksAreMadeUpTo 0..1  
MTR\_SAMTRdateType

base	<a href="#">MTR_SAMTRdateType</a>
path	/MTR/SA103S/BusinessDetails/DateBusinessBooksAreMadeUpTo
cardinality	0..1
description	Accounting period end
id	[SSE7]

ElectionToOptOutOfCashBasis 0..1  
MTR\_YesType

base	<a href="#">MTR_YesType</a>
path	/MTR/SA103S/BusinessDetails/ElectionToOptOutOfCashBasis
cardinality	0..1
description	Tick Box - Election to opt-out of cash basis
id	[SSE8]



path	/MTR/SA103S/BusinessIncome
cardinality	0..1
description	Business income
id	[SSE9-10.1]

Turnover 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA103S/BusinessIncome/Turnover
cardinality	0..1
description	Sales/business income
id	[SSE9]

**validation rule:**

error code: 6235	description: If [SSE5] and [SSE6] are both absent, amount must be below [£90,000].
transactional message (en)	The amount in box [SSE9] must be below [£90,000] as [SSE5] and [SSE6] are both absent. Please check.
error code: 6236	description: If [SSE5] present but [SSE6] is absent, amount must be below ( $[\text{£}90,000] \times \text{no of days} / (365 \text{ or } 366)$ ) where no of days = no of days from ([SSE5] to [5 April 2025] inclusive)
transactional message (en)	As there is an entry in [SSE5] but [SSE6] is absent, the amount in box [SSE9] must be below ( $[\text{£}90,000] \times \text{number of days} / (365 \text{ or } 366)$ ) where number of days equals the number of days from [SSE5] to [5 April 2025] inclusive. Please check.
error code: 6237	description: If [SSE6] is present but [SSE5] is absent, amount must be below ( $[\text{£}90,000] \times \text{no of days} / (365 \text{ or } 366)$ ) where no of days = no of days from ([6 April 2024] to [SSE6] inclusive)
transactional message (en)	As there is an entry in [SSE6] but [SSE5] is absent, the amount in box [SSE9] must be below ( $[\text{£}90,000] \times \text{number of days} / (365 \text{ or } 366)$ ) where number of days equals the number of days from [6 April 2024] to [SSE6] inclusive. Please check.
error code: 6238	description: If [SSE5] and [SSE6] are both present, amount must be below ( $[\text{£}90,000] \times \text{no of days} / (365 \text{ or } 366)$ ) where the no of days = no of days from [SSE5] to [SSE6] inclusive
transactional message (en)	As there is an entry in both [SSE5] and [SSE6], the amount in box [SSE9] must be below ( $[\text{£}90,000] \times \text{number of days} / (365 \text{ or } 366)$ ) where number of days equals the number of days from [SSE5] to [SSE6] inclusive. Please check.

OtherBusinessIncome 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103S/BusinessIncome/OtherBusinessIncome
cardinality	0..1
description	Other income/profits
id	[SSE10]

TradingIncomeAllowance 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103S/BusinessIncome/TradingIncomeAllowance
cardinality	0..1
description	Amount of trading income allowance claimed
maxInclusive	1000.00
id	[SSE10.1]

**validation rule:**

error code: 8490	description: If [SSE10.1] is present then all instances of [SSE21/SSE22] can not be negative
transactional message (en)	If there is an entry in box [SSE10.1] then all instances of [SSE21/SSE22] can not be negative. Please check.



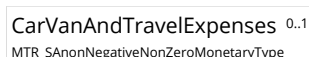
path	/MTR/SA103S/AllowableBusinessExpenses
cardinality	0..1
description	Allowable business expenses
id	[SSE11-20]



base	<a href="#">MTR_SAnonZeroMonetaryType</a>
path	/MTR/SA103S/AllowableBusinessExpenses/CostOfGoods
cardinality	0..1
description	Cost of sales
id	[SSE11]

**validation rule:**

error code: 8491	description: [SSE11] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.
transactional message (en)	The entry in box [SSE11] should not be present as there is an entry in [FSE16.1] or [SSE10.1]. Please check.



base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103S/AllowableBusinessExpenses/CarVanAndTravelExpenses
cardinality	0..1
description	Motor expenses
id	[SSE12]

**validation rule:**

error code: 8492	description: [SSE12] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.
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transactional message (en)	The entry in box [SSE12] should not be present as there is an entry in [FSE16.1] or [SSE10.1]. Please check.
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## element: **WagesSalariesAndStaffCosts**

**XML**

WagesSalariesAndStaffCosts 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103S/AllowableBusinessExpenses/WagesSalariesAndStaffCosts
cardinality	0..1
description	Employee costs
id	[SSE13]

### validation rule:

error code: 8493	description: [SSE13] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.
transactional message (en)	The entry in box [SSE13] should not be present as there is an entry in [FSE16.1] or [SSE10.1]. Please check.

## element: **RentAndOtherPropertyCosts**

**XML**

RentAndOtherPropertyCosts 0..1  
MTR\_SAnonZeroMonetaryType

base	<a href="#">MTR_SAnonZeroMonetaryType</a>
path	/MTR/SA103S/AllowableBusinessExpenses/RentAndOtherPropertyCosts
cardinality	0..1
description	Premises costs
id	[SSE14]

### validation rule:

error code: 8494	description: [SSE14] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.
transactional message (en)	The entry in box [SSE14] should not be present as there is an entry in [FSE16.1] or [SSE10.1]. Please check.

## element: **RepairsAndMaintenanceCosts**

**XML**

RepairsAndMaintenanceCosts 0..1  
MTR\_SAnonZeroMonetaryType

base	<a href="#">MTR_SAnonZeroMonetaryType</a>
path	/MTR/SA103S/AllowableBusinessExpenses/RepairsAndMaintenanceCosts
cardinality	0..1
description	Repairs and maintenance of property and equipment
id	[SSE15]

### validation rule:

error code: 8495	description: [SSE15] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.
transactional message (en)	The entry in box [SSE15] should not be present as there is an entry in [FSE16.1] or [SSE10.1]. Please check.

## element: **AccountancyAndLegalFees**

**XML**

AccountancyAndLegalFees 0..1  
MTR\_SAnonZeroMonetaryType

base	<a href="#">MTR_SAnonZeroMonetaryType</a>
path	/MTR/SA103S/AllowableBusinessExpenses/AccountancyAndLegalFees

cardinality	0..1
description	Legal and professional costs
id	[SSE16]

**validation rule:**

error code: 8496	description: [SSE16] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.
transactional message (en)	The entry in box [SSE16] should not be present as there is an entry in [FSE16.1] or [SSE10.1]. Please check.

element: **InterestAndFinanceCharges**

**XML**

InterestAndFinanceCharges 0..1  
MTR\_SAnonZeroMonetaryType

base	<a href="#">MTR_SAnonZeroMonetaryType</a>
path	/MTR/SA103S/AllowableBusinessExpenses/InterestAndFinanceCharges
cardinality	0..1
description	Other finance charges
id	[SSE17]

**validation rule:**

error code: 8497	description: [SSE17] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.
transactional message (en)	The entry in box [SSE17] should not be present as there is an entry in [FSE16.1] or [SSE10.1]. Please check.

element: **PhoneAndOtherOfficeCosts**

**XML**

PhoneAndOtherOfficeCosts 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103S/AllowableBusinessExpenses/PhoneAndOtherOfficeCosts
cardinality	0..1
description	General administrative expenses
id	[SSE18]

**validation rule:**

error code: 8498	description: [SSE18] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.
transactional message (en)	The entry in box [SSE18] should not be present as there is an entry in [FSE16.1] or [SSE10.1]. Please check.

element: **OtherAllowableBusinessExpenses**

**XML**

OtherAllowableBusinessExpenses 0..1  
MTR\_SAnonZeroMonetaryType

base	<a href="#">MTR_SAnonZeroMonetaryType</a>
path	/MTR/SA103S/AllowableBusinessExpenses/OtherAllowableBusinessExpenses
cardinality	0..1
description	Other expenses
id	[SSE19]

**validation rule:**

error code: 8499	description: [SSE19] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.
transactional message (en)	The entry in box [SSE19] should not be present as there is an entry in [FSE16.1] or [SSE10.1]. Please check.

TotalAllowableExpenses 0..1  
MTR\_SAMonetaryType

base	<a href="#">MTR_SAMonetaryType</a>
path	/MTR/SA103S/AllowableBusinessExpenses/TotalAllowableExpenses
cardinality	0..1
description	Total expenses
id	[SSE20]

**validation rule:**

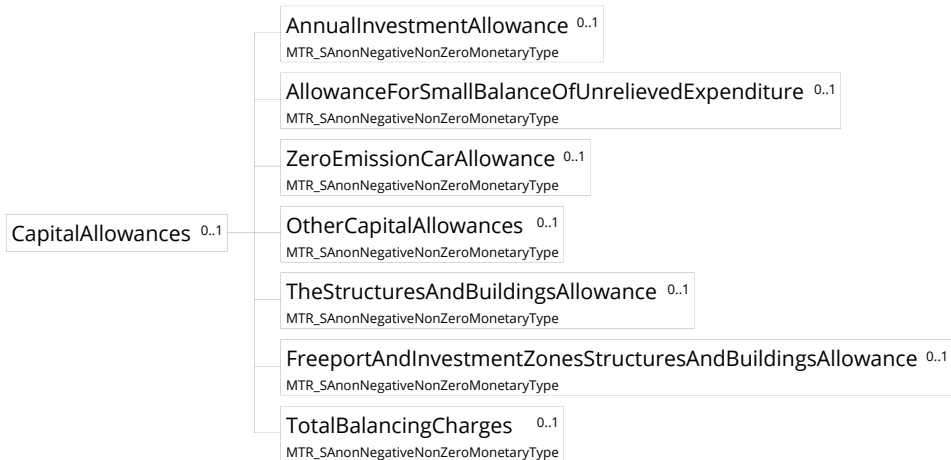
error code: 6163	description: If [SSE20] is present and greater than zero and [SSE9] is >= [£90,000] there must be an entry in at least one of [SSE11] to [SSE19] and [SSE20] must equal the total of those boxes.
transactional message (en)	As the amount in box [SSE20] is greater than zero and [SSE9] is equal to or greater than [£90,000] there must be an entry in at least one of [SSE11] to [SSE19] and [SSE20] must equal the total of those boxes. Please check.
error code: 8500	description: [SSE20] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.
transactional message (en)	The entry in box [SSE20] should not be present as there is an entry in [FSE16.1] or [SSE10.1]. Please check.

NetProfitOrLoss 0..1  
MTR\_SAMonetaryType

base	<a href="#">MTR_SAMonetaryType</a>
path	/MTR/SA103S/NetProfitOrLoss
cardinality	0..1
description	Net profit or loss
id	[SSE21/SSE22]

**validation rule:**

error code: 6176	description: The sum of [SSE9] + [SSE10] - [SSE20] must equal [SSE21/SSE22]
transactional message (en)	The amount in [SSE21/SSE22] must equal the sum of [SSE9] plus [SSE10] minus [SSE20]. Please check.



path	/MTR/SA103S/CapitalAllowances
cardinality	0..1
description	Capital allowances
id	[SSE23-26]

AnnualInvestmentAllowance 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103S/CapitalAllowances/AnnualInvestmentAllowance
cardinality	0..1
description	Annual Investment Allowance
id	[SSE23]

**validation rule:**

error code: 6070	description: [SSE23] must not exceed [£1,500,000]
transactional message (en)	The amount in box [SSE23] exceeds [£1,500,000]. Please check.
error code: 8501	description: [SSE23] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.
transactional message (en)	The entry in box [SSE23] should not be present as there is an entry in [FSE16.1] or [SSE10.1] Please check.

AllowanceForSmallBalanceOfUnrelievedExpenditure 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103S/CapitalAllowances/AllowanceForSmallBalanceOfUnrelievedExpenditure
cardinality	0..1
description	Unrelieved expenditure
id	[SSE24]

**validation rule:**

error code: 8502	description: [SSE24] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.
transactional message (en)	The entry in box [SSE24] should not be present as there is an entry in [FSE16.1] or [SSE10.1] Please check.
error code: 8568	description: [SSE24] is valid only if this does not exceed [£2,000]
transactional message (en)	[SSE24] is valid only if this does not exceed [£2,000]

ZeroEmissionCarAllowance 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103S/CapitalAllowances/ZeroEmissionCarAllowance
cardinality	0..1
description	Zero-emission car allowance
id	[SSE24.1]

**validation rule:**

error code: 8569	description: [SSE24.1] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.
transactional message (en)	The entry in box [SSE24.1] should not be present as there is an entry in [FSE16.1] or [SSE10.1] Please check.

OtherCapitalAllowances 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103S/CapitalAllowances/OtherCapitalAllowances
cardinality	0..1
description	Other capital allowances
id	[SSE25]

**validation rule:**

error code: 8503	description: [SSE25] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.
transactional message (en)	The entry in box [SSE25] should not be present as there is an entry in [FSE16.1] or [SSE10.1] Please check.

element: **TheStructuresAndBuildingsAllowance**

**XML**

TheStructuresAndBuildingsAllowance 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103S/CapitalAllowances/TheStructuresAndBuildingsAllowance
cardinality	0..1
description	The Structures and Buildings Allowance
id	[SSE25.1]

**validation rule:**

error code: 8592	description: [SSE25.1] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.
transactional message (en)	The entry in box [SSE25.1] should not be present as there is an entry in [FSE16.1] or [SSE10.1] Please check.

element: **FreeportAndInvestmentZonesStructuresAndBuildingsAllowance**

**XML**

FreeportAndInvestmentZonesStructuresAndBuildingsAllowance 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103S/CapitalAllowances/FreeportAndInvestmentZonesStructuresAndBuildingsAllowance
cardinality	0..1
description	Freeport and Investment Zones Structures and Buildings Allowance
id	[SSE25.2]

**validation rule:**

error code: 8570	description: [SSE25.2] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.
transactional message (en)	The entry in box [SSE25.2] should not be present as there is an entry in [FSE16.1] or [SSE10.1] Please check.

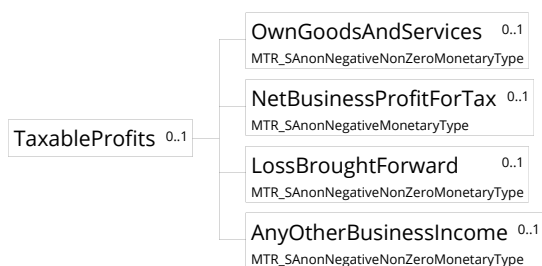
element: **TotalBalancingCharges**

**XML**

TotalBalancingCharges 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103S/CapitalAllowances/TotalBalancingCharges
cardinality	0..1
description	Total balancing charges
id	[SSE26]

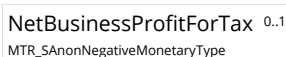




path	/MTR/SA103S/TaxableProfits
cardinality	0..1
description	Taxable profits
id	[SSE27-30]



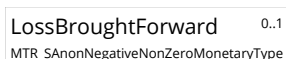
base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103S/TaxableProfits/OwnGoodsAndServices
cardinality	0..1
description	Personal Use
id	[SSE27]



base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA103S/TaxableProfits/NetBusinessProfitForTax
cardinality	0..1
description	Net profit for tax purposes
id	[SSE28]

**validation rule:**

error code: 6177	description: Where sum of ( [SSE21/SSE22] + [SSE26] + [SSE27] ) minus ( [SSE10.1] + [SSE23] + [SSE24] + [SSE24.1] + [SSE25] + [SSE25.1] + [SSE25.2] ) is positive, [SSE28] must equal that positive amount
transactional message (en)	The amount in box [SSE28] must equal the sum of ( ( [SSE21/SSE22] plus [SSE26] plus [SSE27] ) minus ( [SSE10.1] plus [SSE23] plus [SSE24] plus [SSE24.1] plus [SSE25] plus [SSE25.1] plus [SSE25.2] ) ) if positive. Please check.



base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103S/TaxableProfits/LossBroughtForward
cardinality	0..1
description	Losses used this year
id	[SSE29]

## validation rule:

error code: 6282	description: [SSE29] should not exceed [SSE28]
transactional message (en)	The amount in box [SSE29] exceeds the amount in box [SSE28]. Please check.

element: **AnyOtherBusinessIncome**

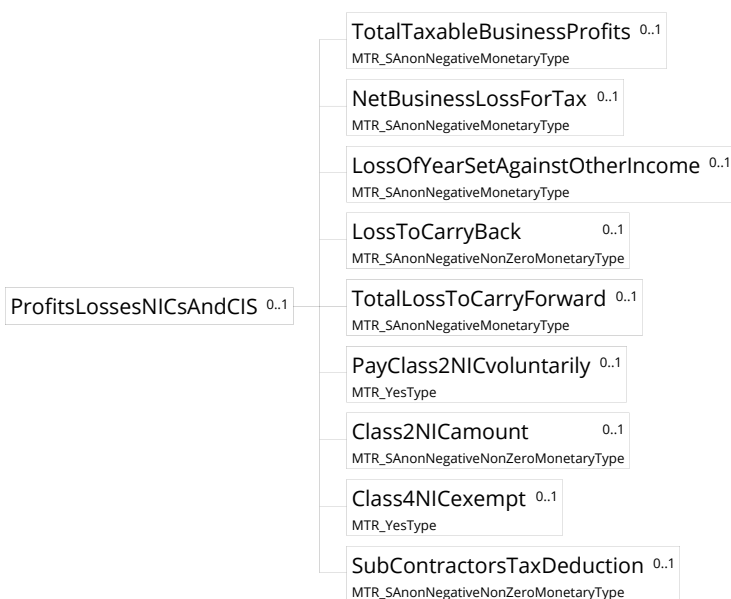
XML

AnyOtherBusinessIncome 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103S/TaxableProfits/AnyOtherBusinessIncome
cardinality	0..1
description	Any other business income
id	[SSE30]

element: **ProfitsLossesNICsAndCIS**

XML



path	/MTR/SA103S/ProfitsLossesNICsAndCIS
cardinality	0..1
description	Profits, losses, Class 2 and Class 4 NICs and Tax taken off
id	[SSE31-38]

element: **TotalTaxableBusinessProfits**

XML

TotalTaxableBusinessProfits 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA103S/ProfitsLossesNICsAndCIS/TotalTaxableBusinessProfits
cardinality	0..1
description	Total taxable profits from this business
id	[SSE31]

## validation rule:

error code: 6178	description: If [SSE31] is present, it should equal ( ( [SSE28] plus [SSE30] ) minus [SSE29] )
transactional message (en)	The amount in box [SSE31] must equal ( ( [SSE28] plus [SSE30] ) minus [SSE29] ). Please check.

NetBusinessLossForTax 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA103S/ProfitsLossesNICsAndCIS/NetBusinessLossForTax
cardinality	0..1
description	Allowable loss for year
id	[SSE32]

**validation rule:**

error code: 6183	description: Where the sum of [SSE23] + [SSE24] + [SSE24.1] + [SSE25] + [SSE25.1] + [SSE25.2] - ([SSE21/SSE22] + [SSE26] + [SSE27]) is positive or zero [SSE32] must equal that sum
transactional message (en)	The amount in box [SSE32] must equal [SSE23] plus [SSE24] plus [SSE24.1] plus [SSE25] plus [SSE25.1] plus [SSE25.2] minus ([SSE21/SSE22] plus [SSE26] plus [SSE27]) if positive or zero. Please check.
error code: 8504	description: [SSE32] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.
transactional message (en)	The entry in box [SSE32] should not be present as there is an entry in [FSE16.1] or [SSE10.1] Please check.

LossOfYearSetAgainstOtherIncome 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA103S/ProfitsLossesNICsAndCIS/LossOfYearSetAgainstOtherIncome
cardinality	0..1
description	Loss offset against other income for year
id	[SSE33]

**validation rule:**

error code: 6224	description: [SSE33] must not exceed [SSE32]
transactional message (en)	The amount in box [SSE33] exceeds the amount in box [SSE32]. Please check.

LossToCarryBack 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103S/ProfitsLossesNICsAndCIS/LossToCarryBack
cardinality	0..1
description	Loss to carry back
id	[SSE34]

**validation rule:**

error code: 6510	description: [SSE34] must not be greater than [SSE32] - [SSE33]
transactional message (en)	The amount in box [SSE34] exceeds [SSE32] minus [SSE33]. Please check

TotalLossToCarryForward 0..1  
MTR\_SAnonNegativeMonetaryType

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

path	/MTR/SA103S/ProfitsLossesNICsAndCIS/TotalLossToCarryForward
cardinality	0..1
description	Losses brought forward from last year
id	[SSE35]

## element: **PayClass2NICvoluntarily**

**XML**

PayClass2NICvoluntarily 0..1  
MTR\_YesType

base	MTR_YesType
path	/MTR/SA103S/ProfitsLossesNICsAndCIS/PayClass2NICvoluntarily
cardinality	0..1
description	Choose to pay Class 2 NIC voluntarily
id	[SSE36]

### validation rule:

error code: 8344	description: [SSECL2] should be present if [SSE36] is present
transactional message (en)	There is an entry in [SSE36]. Please complete [SSECL2].

## element: **Class2NICamount**

**XML**

Class2NICamount 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA103S/ProfitsLossesNICsAndCIS/Class2NICamount
cardinality	0..1
description	Class 2 NIC amount
id	[SSECL2]

### validation rule:

error code: 8345	description: [SSECL2] is valid only if this does not exceed [£217.30]
transactional message (en)	The amount in box [SSECL2] exceeds [£217.30]. Please check.

## element: **Class4NICexempt**

**XML**

Class4NICexempt 0..1  
MTR\_YesType

base	MTR_YesType
path	/MTR/SA103S/ProfitsLossesNICsAndCIS/Class4NICexempt
cardinality	0..1
description	Tick this box if you are Class 4 exempt
id	[SSE37]

## element: **SubContractorsTaxDeduction**

**XML**

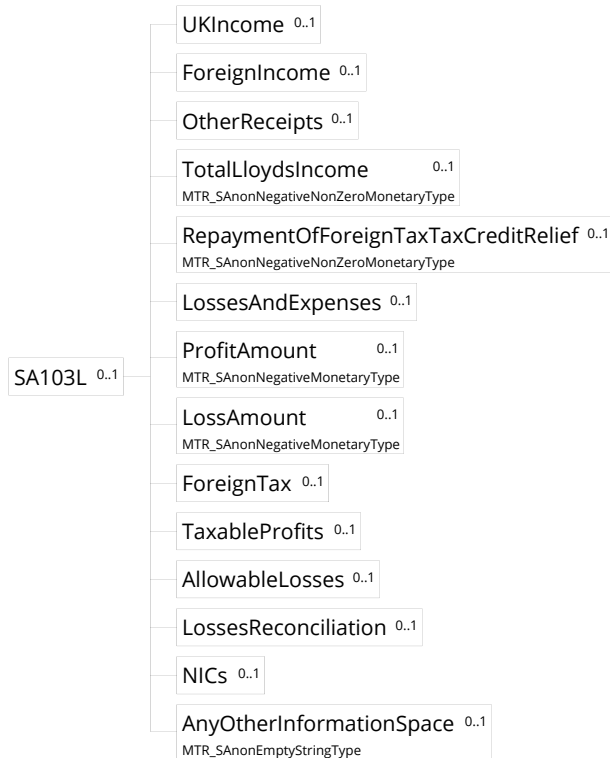
SubContractorsTaxDeduction 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA103S/ProfitsLossesNICsAndCIS/SubContractorsTaxDeduction
cardinality	0..1
description	Deductions made by contractors on account of tax

id	[SSE38]
----	---------

element: **SA103L**

**XML**



path	/MTR/SA103L
cardinality	0..1
description	Lloyd's Underwriters
id	[SA103L]

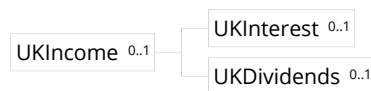
**validation rule:**

error code: 6071	description: total UK interest and tax taken off should be present if [LUN1] or [LUN2] or [LUN3] or [LUN4]
transactional message (en)	There is an entry in [LUN1] or [LUN2] or [LUN3] or [LUN4]. Please complete box [LUN5].
error code: 6074	description: total non-UK income should be present if [LUN12] or [LUN13] or [LUN14] or [LUN15] or [LUN16] or [LUN17]
transactional message (en)	There is an entry in [LUN12] or [LUN13] or [LUN14] or [LUN15] or [LUN16] or [LUN17]. Please complete box [LUN18].
error code: 6076	description: total Lloyd's income should be present if [LUN5] or [LUN11] or [LUN18] or [LUN26]
transactional message (en)	There is an entry in [LUN5] or [LUN11] or [LUN18] or [LUN26]. Please complete box [LUN27].
error code: 6077	description: total losses and expenses should be present if ( The sum of [LUN29], [LUN30], [LUN31], [LUN32], [LUN33], [LUN34], [LUN35], [LUN36], [LUN37], [LUN38], and [LUN39] ) exceeds 0
transactional message (en)	The sum of ( [LUN29], [LUN30], [LUN31], [LUN32], [LUN33], [LUN34], [LUN35], [LUN36], [LUN37], [LUN38], and [LUN39] ) exceeds 0. Please complete box [LUN40].
error code: 6078	description: profit amount should be present if ( [LUN27] minus [LUN40] ) exceeds 0
transactional message (en)	The sum of ( [LUN27] minus [LUN40] ) exceeds 0. Please complete box [LUN41].
error code: 6079	description: loss amount should be present if ( [LUN40] minus [LUN27] ) exceeds 0
transactional message (en)	The sum of ( [LUN40] minus [LUN27] ) exceeds 0. Please complete box [LUN42].
error code: 6080	description: foreign tax on personal fund income should be present if [LUN13] or [LUN16]
transactional message (en)	There is an entry in [LUN13] or [LUN16]. Please complete box [LUN43].
error code: 6081	description: loss amount should be present if [LUN42]
transactional message (en)	There is an entry in box [LUN42]. Please complete box [LUN53].
error code: 6083	description: loss for the year should be present if [LUN53] or [LUN54]
transactional message (en)	There is an entry in [LUN53] or [LUN54]. Please complete box [LUN55].

error code: 6084	description: losses used against profits of year should be present if [LUN51]
transactional message (en)	There is an entry in box [LUN51]. Please complete box [LUN60].
error code: 6085	description: unused loss from the year should be present if [LUN58]
transactional message (en)	There is an entry in box [LUN58]. Please complete box [LUN61].
error code: 6184	description: profit amount should be present if [LUN41] exceeds 0
transactional message (en)	The amount in box [LUN41] exceeds 0. Please complete box [LUN49].
error code: 6239	description: [LUN62] should be present if ( ( [LUN59] plus [LUN61] ) minus [LUN60] ) exceeds 0
transactional message (en)	The sum of ( ( [LUN59] plus [LUN61] ) minus [LUN60] ) exceeds 0. Please complete box [LUN62].
error code: 8437	description: [LUN11] should be present if [LUN6] is present
transactional message (en)	There is an entry in box [LUN6] please complete [LUN11]
error code: 8438	description: [LUN11] should be present if [LUN8] is present
transactional message (en)	There is an entry in box [LUN8] please complete [LUN11]
error code: 8439	description: [LUN11] should be present if [LUN9] is present
transactional message (en)	There is an entry in box [LUN9] please complete [LUN11]

## element: UKIncome

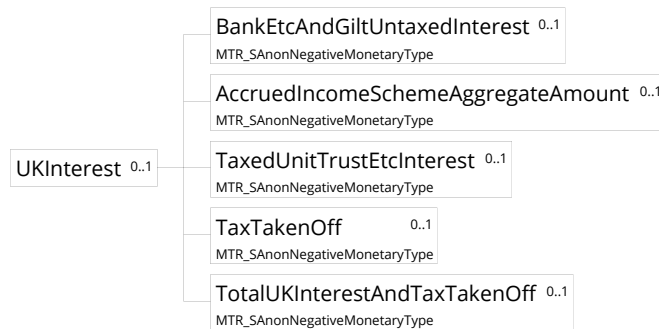
XML



path	/MTR/SA103L/UKIncome
cardinality	0..1
description	UK Income from personal funds at Lloyd's
id	[LUN1-11]

## element: UKInterest

XML



path	/MTR/SA103L/UKIncome/UKInterest
cardinality	0..1
description	UK interest
id	[LUN1-5]

## element: BankEtcAndGiltUntaxedInterest

XML



base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA103L/UKIncome/UKInterest/BankEtcAndGiltUntaxedInterest
cardinality	0..1
description	Untaxed interest from UK banks or building societies, UK unit trusts etc and gilts
id	[LUN1]

element: **AccruedIncomeSchemeAggregateAmount**

XML

AccruedIncomeSchemeAggregateAmount 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA103L/UKIncome/UKInterest/AccruedIncomeSchemeAggregateAmount
cardinality	0..1
description	Accrued income scheme aggregate amount
id	[LUN2]

element: **TaxedUnitTrustEtcInterest**

XML

TaxedUnitTrustEtcInterest 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA103L/UKIncome/UKInterest/TaxedUnitTrustEtcInterest
cardinality	0..1
description	Taxed interest from any other UK savings and investments
id	[LUN3]

element: **TaxTakenOff**

XML

TaxTakenOff 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA103L/UKIncome/UKInterest/TaxTakenOff
cardinality	0..1
description	Tax taken off
id	[LUN4]

**validation rule:**

error code: 6194	description: [LUN4] should be less than [LUN3]
transactional message (en)	The amount in box [LUN4] must be less than the amount in box [LUN3]. Please check.

element: **TotalUKInterestAndTaxTakenOff**

XML

TotalUKInterestAndTaxTakenOff 0..1  
MTR\_SAnonNegativeMonetaryType

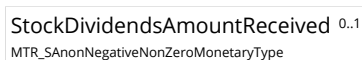
base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA103L/UKIncome/UKInterest/TotalUKInterestAndTaxTakenOff
cardinality	0..1
description	Total UK interest and tax deducted
id	[LUN5]

**validation rule:**

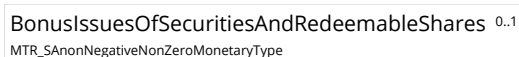
error code: 6531	description: [LUN5] should equal ( The sum of [LUN1], [LUN2], [LUN3], and [LUN4] )
transactional message (en)	The amount in box [LUN5] must equal ( the sum of [LUN1], [LUN2], [LUN3], and [LUN4] ). Please check.



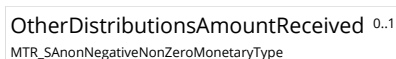
path	/MTR/SA103L/UKIncome/UKDividends
cardinality	0..1
description	UK dividends
id	[LUN6-11]



base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103L/UKIncome/UKDividends/StockDividendsAmountReceived
cardinality	0..1
description	Stock dividends from UK companies
id	[LUN6]



base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103L/UKIncome/UKDividends/BonusIssuesOfSecuritiesAndRedeemableShares
cardinality	0..1
description	Bonus issues of securities and redeemable shares
id	[LUN8]



base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103L/UKIncome/UKDividends/OtherDistributionsAmountReceived
cardinality	0..1
description	Other dividends and distributions from UK companies - the amount received
id	[LUN9]



base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
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path	/MTR/SA103L/UKIncome/UKDividends/TotalUKDividendsAndDistributions
cardinality	0..1
description	Total UK company dividends & distributions
id	[LUN11]

**validation rule:**

error code: 6279	description: [LUN11] should equal ( The sum of [LUN6], [LUN8], and [LUN9] )
transactional message (en)	The amount in box [LUN11] must equal ( the sum of [LUN6], [LUN8], and [LUN9] ). Please check.

element: **ForeignIncome**

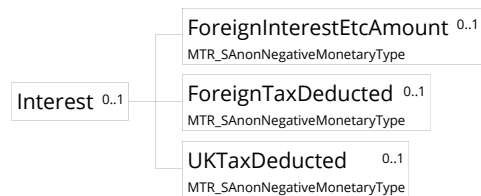
**XML**



path	/MTR/SA103L/ForeignIncome
cardinality	0..1
description	Foreign sources income from assets in personal funds at Lloyd's
id	[LUN12-18]

element: **Interest**

**XML**



path	/MTR/SA103L/ForeignIncome/Interest
cardinality	0..1
description	Interest
id	[LUN12-14]

element: **ForeignInterestEtcAmount**

**XML**



base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA103L/ForeignIncome/Interest/ForeignInterestEtcAmount
cardinality	0..1
description	Non UK interest/other foreign source income net amount received
id	[LUN12]

element: **ForeignTaxDeducted**

**XML**



base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA103L/ForeignIncome/Interest/ForeignTaxDeducted
cardinality	0..1
description	Amount of foreign tax taken off
id	[LUN13]

UKTaxDeducted 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA103L/ForeignIncome/Interest/UKTaxDeducted
cardinality	0..1
description	Amount of UK tax taken off
id	[LUN14]

Dividends 0..1

- NonUKDividendsAmount 0..1  
MTR\_SAnonNegativeMonetaryType
- ForeignTaxDeducted 0..1  
MTR\_SAnonNegativeMonetaryType
- UKTaxDeducted 0..1  
MTR\_SAnonNegativeMonetaryType
- TotalNonUKIncome 0..1  
MTR\_SAnonNegativeMonetaryType

path	/MTR/SA103L/ForeignIncome/Dividends
cardinality	0..1
description	Dividends
id	[LUN15-18]

NonUKDividendsAmount 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA103L/ForeignIncome/Dividends/NonUKDividendsAmount
cardinality	0..1
description	Non-UK dividends - Amount received
id	[LUN15]

ForeignTaxDeducted 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA103L/ForeignIncome/Dividends/ForeignTaxDeducted
cardinality	0..1
description	Amount of foreign tax taken off
id	[LUN16]

UKTaxDeducted 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
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path	/MTR/SA103L/ForeignIncome/Dividends/UKTaxDeducted
cardinality	0..1
description	Amount of Special Withholding tax or UK tax taken off
id	[LUN17]

## element: **TotalNonUKIncome**

**XML**

TotalNonUKIncome 0..1  
MTR\_SAnonNegativeMonetaryType

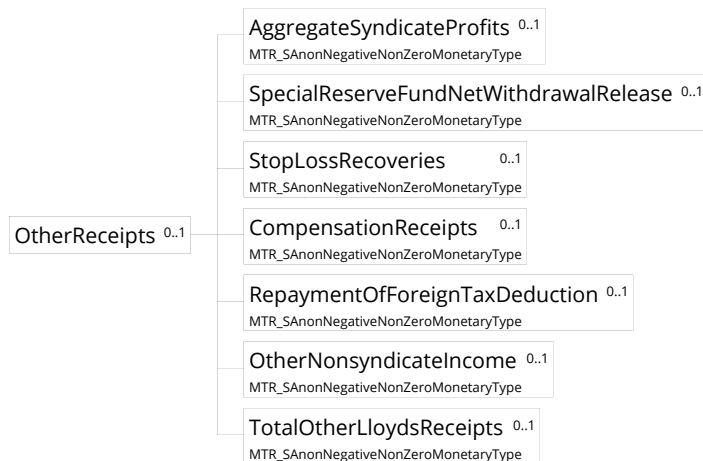
base	MTR_SAnonNegativeMonetaryType
path	/MTR/SA103L/ForeignIncome/Dividends/TotalNonUKIncome
cardinality	0..1
description	Total non-UK income
id	[LUN18]

### validation rule:

error code: 6299	description: [LUN18] should equal ( The sum of [LUN12], [LUN13], [LUN14], [LUN15], [LUN16], and [LUN17] )
transactional message (en)	The amount in box [LUN18] must equal ( the sum of [LUN12], [LUN13], [LUN14], [LUN15], [LUN16], and [LUN17] ). Please check.

## element: **OtherReceipts**

**XML**



path	/MTR/SA103L/OtherReceipts
cardinality	0..1
description	Other receipts
id	[LUN20-26]

## element: **AggregateSyndicateProfits**

**XML**

AggregateSyndicateProfits 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA103L/OtherReceipts/AggregateSyndicateProfits
cardinality	0..1
description	Syndicate Profits
id	[LUN20]

### validation rule:

error code: 6240	description: [LUN26] is mandatory if [LUN20]
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transactional message (en)	There is an entry in [LUN20]. Please complete box [LUN26].
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## element: **SpecialReserveFundNetWithdrawalRelease**

**XML**

SpecialReserveFundNetWithdrawalRelease 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA103L/OtherReceipts/SpecialReserveFundNetWithdrawalRelease
cardinality	0..1
description	Net withdrawal/release from SRF
id	[LUN21]

### validation rule:

error code: 6241	description: [LUN26] is mandatory if [LUN21]
transactional message (en)	There is an entry in [LUN21]. Please complete box [LUN26].

## element: **StopLossRecoveries**

**XML**

StopLossRecoveries 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA103L/OtherReceipts/StopLossRecoveries
cardinality	0..1
description	Stop Loss recoveries
id	[LUN22]

### validation rule:

error code: 6242	description: [LUN26] is mandatory if [LUN22]
transactional message (en)	There is an entry in [LUN22]. Please complete box [LUN26].

## element: **CompensationReceipts**

**XML**

CompensationReceipts 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA103L/OtherReceipts/CompensationReceipts
cardinality	0..1
description	Compensation receipts
id	[LUN23]

### validation rule:

error code: 6244	description: [LUN26] is mandatory if [LUN23]
transactional message (en)	There is an entry in [LUN23]. Please complete box [LUN26].

## element: **RepaymentOfForeignTaxDeduction**

**XML**

RepaymentOfForeignTaxDeduction 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA103L/OtherReceipts/RepaymentOfForeignTaxDeduction
cardinality	0..1
description	Repayments of foreign tax previously allowed by deduction

id	[LUN24]
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**validation rule:**

error code: 6245	description: [LUN26] is mandatory if [LUN24]
transactional message (en)	There is an entry in [LUN24]. Please complete box [LUN26].

element: **OtherNonsyndicateIncome**

**XML**

OtherNonsyndicateIncome 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103L/OtherReceipts/OtherNonsyndicateIncome
cardinality	0..1
description	Other Lloyds non-syndicate income
id	[LUN25]

**validation rule:**

error code: 6246	description: [LUN26] is mandatory if [LUN25]
transactional message (en)	There is an entry in [LUN25]. Please complete box [LUN26].

element: **TotalOtherLloydsReceipts**

**XML**

TotalOtherLloydsReceipts 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103L/OtherReceipts/TotalOtherLloydsReceipts
cardinality	0..1
description	Total of other Lloyd's receipts
id	[LUN26]

**validation rule:**

error code: 6247	description: [LUN26] should equal ( The sum of [LUN20], [LUN21], [LUN22], [LUN23], [LUN24], and [LUN25] )
transactional message (en)	The amount in box [LUN26] must equal ( the sum of [LUN20], [LUN21], [LUN22], [LUN23], [LUN24], and [LUN25] ). Please check.

element: **TotalLloydsIncome**

**XML**

TotalLloydsIncome 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103L/TotalLloydsIncome
cardinality	0..1
description	Total Lloyd's income
id	[LUN27]

**validation rule:**

error code: 6301	description: [LUN27] should equal ( The sum of [LUN5], [LUN11], [LUN18], and [LUN26] )
transactional message (en)	The amount in box [LUN27] must equal ( the sum of [LUN5], [LUN11], [LUN18], and [LUN26] ). Please check.

element: **RepaymentOfForeignTaxTaxCreditRelief**

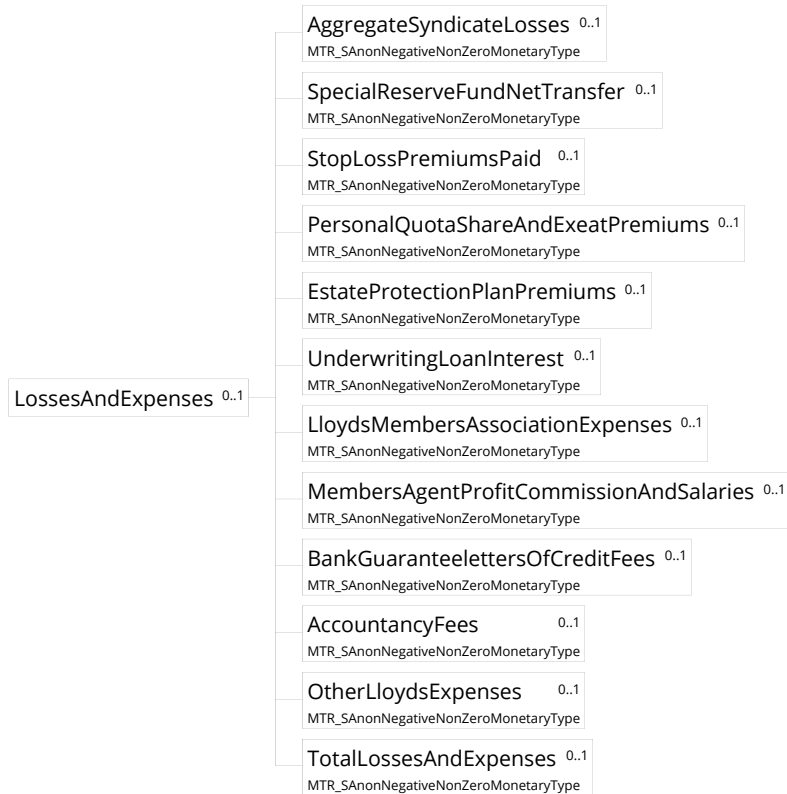
**XML**

RepaymentOfForeignTaxTaxCreditRelief 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103L/RepaymentOfForeignTaxTaxCreditRelief
cardinality	0..1
description	Refunds of foreign tax
id	[LUN28]

## element: **LossesAndExpenses**

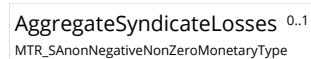
**XML**



path	/MTR/SA103L/LossesAndExpenses
cardinality	0..1
description	Lloyd's losses and expenses
id	[LUN29-40]

## element: **AggregateSyndicateLosses**

**XML**



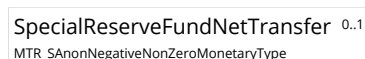
base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103L/LossesAndExpenses/AggregateSyndicateLosses
cardinality	0..1
description	Aggregate Syndicate Loss
id	[LUN29]

### validation rule:

error code: 6838	description: If aggregate syndicate losses is present the following should be true: not ( [LUN20] )
transactional message (en)	Box [LUN29] is completed, box [LUN20] must not be completed. Please check.

## element: **SpecialReserveFundNetTransfer**

**XML**



base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103L/LossesAndExpenses/SpecialReserveFundNetTransfer
cardinality	0..1
description	Net transfer to SRF
id	[LUN30]

#### element: **StopLossPremiumsPaid**

**XML**

StopLossPremiumsPaid 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103L/LossesAndExpenses/StopLossPremiumsPaid
cardinality	0..1
description	Stop loss premiums
id	[LUN31]

#### element: **PersonalQuotaShareAndExeatPremiums**

**XML**

PersonalQuotaShareAndExeatPremiums 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103L/LossesAndExpenses/PersonalQuotaShareAndExeatPremiums
cardinality	0..1
description	Personal Quota Share and Exeat premiums
id	[LUN32]

#### element: **EstateProtectionPlanPremiums**

**XML**

EstateProtectionPlanPremiums 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103L/LossesAndExpenses/EstateProtectionPlanPremiums
cardinality	0..1
description	Estate protection plan premium
id	[LUN33]

#### element: **UnderwritingLoanInterest**

**XML**

UnderwritingLoanInterest 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103L/LossesAndExpenses/UnderwritingLoanInterest
cardinality	0..1
description	Interest on loans and payments under alternative finance arrangements taken out to fund underwriting
id	[LUN34]

element: **LloydsMembersAssociationExpenses**

**XML**

LloydsMembersAssociationExpenses 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103L/LossesAndExpenses/LloydsMembersAssociationExpenses
cardinality	0..1
description	Lloyds member's associations expenses
id	[LUN35]

element: **MembersAgentProfitCommissionAndSalaries**

**XML**

MembersAgentProfitCommissionAndSalaries 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103L/LossesAndExpenses/MembersAgentProfitCommissionAndSalaries
cardinality	0..1
description	Member's agent salary and profit commission
id	[LUN36]

element: **BankGuaranteelettersOfCreditFees**

**XML**

BankGuaranteelettersOfCreditFees 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103L/LossesAndExpenses/BankGuaranteelettersOfCreditFees
cardinality	0..1
description	Bank guarantee/letter of credit fees
id	[LUN37]

element: **AccountancyFees**

**XML**

AccountancyFees 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103L/LossesAndExpenses/AccountancyFees
cardinality	0..1
description	Accountancy fees
id	[LUN38]

element: **OtherLloydsExpenses**

**XML**

OtherLloydsExpenses 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103L/LossesAndExpenses/OtherLloydsExpenses
cardinality	0..1
description	Other Lloyd's expenses
id	[LUN39]



TotalLossesAndExpenses 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA103L/LossesAndExpenses/TotalLossesAndExpenses
cardinality	0..1
description	Total Lloyd's losses & expenses
id	[LUN40]

**validation rule:**

error code: 6326	description: [LUN40] should equal ( The sum of [LUN29], [LUN30], [LUN31], [LUN32], [LUN33], [LUN34], [LUN35], [LUN36], [LUN37], [LUN38], and [LUN39] )
transactional message (en)	The amount in box [LUN40] must equal ( the sum of [LUN29], [LUN30], [LUN31], [LUN32], [LUN33], [LUN34], [LUN35], [LUN36], [LUN37], [LUN38], and [LUN39] ). Please check.

ProfitAmount 0..1  
MTR\_SAnonNegativeMonetaryType

base	MTR_SAnonNegativeMonetaryType
path	/MTR/SA103L/ProfitAmount
cardinality	0..1
description	Net profit
id	[LUN41]

**validation rule:**

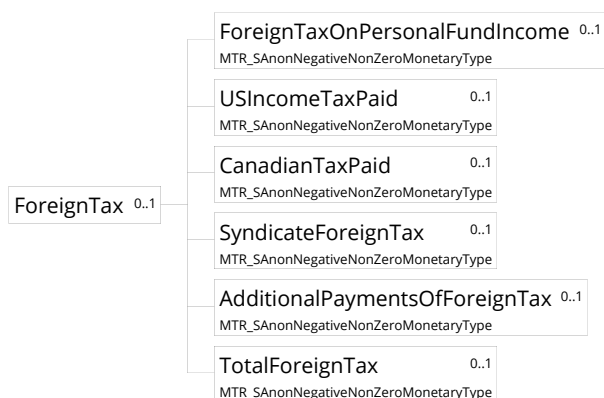
error code: 6248	description: [LUN52] mandatory if [LUN41] > 0
transactional message (en)	There is an entry in box [LUN41] greater than 0. Please complete box [LUN52].
error code: 6332	description: If [LUN27] minus [LUN40] is zero or positive then [LUN41] must equal the result.
transactional message (en)	The amount in box [LUN41] must equal [LUN27] minus [LUN40] if zero or positive. Please check.
error code: 6187	description: [LUN41] should equal [LUN49]
transactional message (en)	The amount in box [LUN41] must equal the amount in box [LUN49]. Please check.

LossAmount 0..1  
MTR\_SAnonNegativeMonetaryType

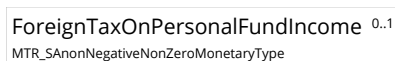
base	MTR_SAnonNegativeMonetaryType
path	/MTR/SA103L/LossAmount
cardinality	0..1
description	Net loss before foreign tax
id	[LUN42]

**validation rule:**

error code: 6334	description: loss amount should not be present if ( [LUN27] minus [LUN40] ) exceeds 0
transactional message (en)	The entry in box [LUN42] must not be present as [LUN27] minus [LUN40] exceeds 0. Please check.
error code: 6532	description: If [LUN27] minus [LUN40] is negative then [LUN42] must equal the positive equivalent
transactional message (en)	The amount in box [LUN42] must equal the positive equivalent of [LUN27] minus [LUN40] if negative. Please check.



path	/MTR/SA103L/ForeignTax
cardinality	0..1
description	Lloyd's foreign tax
id	[LUN43-48]



base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103L/ForeignTax/ForeignTaxOnPersonalFundIncome
cardinality	0..1
description	Foreign Tax
id	[LUN43]

**validation rule:**

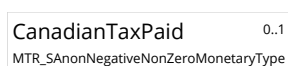
error code: 6283	description: [LUN48] is mandatory if [LUN43] is present
transactional message (en)	There is an entry in [LUN43]. Please complete box [LUN48].
error code: 6385	description: [LUN43] should equal ( [LUN13] plus [LUN16] )
transactional message (en)	The amount in box [LUN43] must equal ( [LUN13] plus [LUN16] ). Please check.



base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103L/ForeignTax/USIncomeTaxPaid
cardinality	0..1
description	US Income Tax paid
id	[LUN44]

**validation rule:**

error code: 6284	description: [LUN48] is mandatory if [LUN44] is present
transactional message (en)	There is an entry in [LUN44]. Please complete box [LUN48].



base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103L/ForeignTax/CanadianTaxPaid
cardinality	0..1
description	Canadian Income Tax paid
id	[LUN45]

**validation rule:**

error code: 6285	description: [LUN48] is mandatory if [LUN45] is present
transactional message (en)	There is an entry in [LUN45]. Please complete box [LUN48].

element: **SyndicateForeignTax**

**XML**

SyndicateForeignTax	0..1
<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>	

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103L/ForeignTax/SyndicateForeignTax
cardinality	0..1
description	Syndicate Foreign Tax
id	[LUN46]

**validation rule:**

error code: 6287	description: [LUN48] is mandatory if [LUN46] is present
transactional message (en)	There is an entry in [LUN46]. Please complete box [LUN48].

element: **AdditionalPaymentsOfForeignTax**

**XML**

AdditionalPaymentsOfForeignTax	0..1
<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>	

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103L/ForeignTax/AdditionalPaymentsOfForeignTax
cardinality	0..1
description	Additional Payments of Foreign Tax
id	[LUN47]

**validation rule:**

error code: 6288	description: [LUN48] is mandatory if [LUN47] is present
transactional message (en)	There is an entry in [LUN47]. Please complete box [LUN48].

element: **TotalForeignTax**

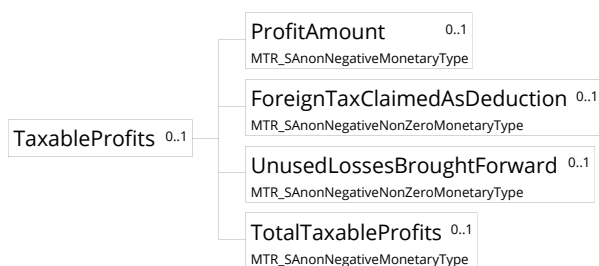
**XML**

TotalForeignTax	0..1
<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>	

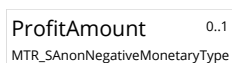
base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103L/ForeignTax/TotalForeignTax
cardinality	0..1
description	Total Foreign tax
id	[LUN48]

**validation rule:**

error code: 6289	description: [LUN48] should equal ( The sum of [LUN43], [LUN44], [LUN45], [LUN46], and [LUN47] )
transactional message (en)	The amount in box [LUN48] must equal (the sum of [LUN43], [LUN44], [LUN45], [LUN46], and [LUN47] ). Please check.



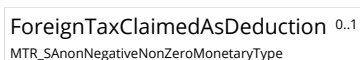
path	/MTR/SA103L/TaxableProfits
cardinality	0..1
description	Calculating Lloyd's taxable profits
id	[LUN49-52]



base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA103L/TaxableProfits/ProfitAmount
cardinality	0..1
description	Net profit
id	[LUN49]

**validation rule:**

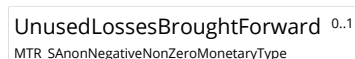
error code: 6087	description: [LUN49] should equal [LUN41]
transactional message (en)	The amount in box [LUN49] must equal the amount in box [LUN41]. Please check.



base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103L/TaxableProfits/ForeignTaxClaimedAsDeduction
cardinality	0..1
description	If foreign tax claimed as a deduction
id	[LUN50]

**validation rule:**

error code: 6249	description: [LUN52] mandatory if [LUN50] > 0
transactional message (en)	There is an entry in box [LUN50] greater than 0. Please complete box [LUN52].
error code: 6534	description: If [LUN50] is present and greater than zero, [LUN41] must be present and greater than zero
transactional message (en)	Box [LUN50] completed with an entry greater than zero, box [LUN41] must also be completed and greater than zero. Please check.



base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103L/TaxableProfits/UnusedLossesBroughtForward

cardinality	0..1
description	Unused trading losses brought forward from earlier years
id	[LUN51]

**validation rule:**

error code: 6251	description: [LUN52] mandatory if [LUN51] > 0
transactional message (en)	There is an entry in box [LUN51] greater than 0. Please complete box [LUN52].
error code: 6535	description: If [LUN51] is present and greater than zero, [LUN41] must be present and greater than zero
transactional message (en)	Box [LUN51] completed with an entry greater than zero, box [LUN41] must also be completed and greater than zero. Please check.

element: **TotalTaxableProfits**

**XML**

TotalTaxableProfits 0..1  
MTR\_SAnonNegativeMonetaryType

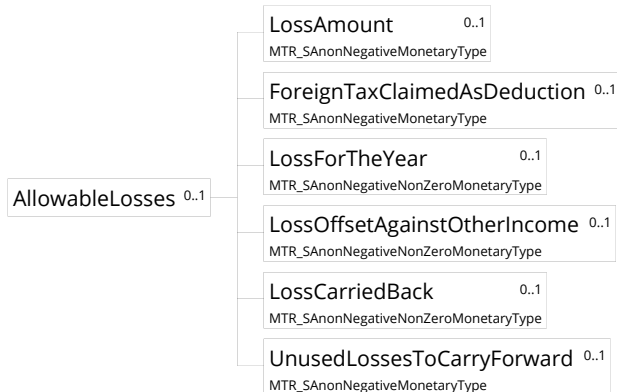
base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA103L/TaxableProfits/TotalTaxableProfits
cardinality	0..1
description	Total taxable profits from membership of Lloyd's
id	[LUN52]

**validation rule:**

error code: 6290	description: If the sum of [LUN41] - ( [LUN50] + [LUN51] ) is positive or zero then [LUN52] must equal that sum
transactional message (en)	The amount in box [LUN52] must equal the sum of [LUN41] minus ( [LUN50] plus [LUN51] ) if positive or zero. Please check.

element: **AllowableLosses**

**XML**



path	/MTR/SA103L/AllowableLosses
cardinality	0..1
description	Calculating Lloyd's allowable losses
id	[LUN53-58]

element: **LossAmount**

**XML**

LossAmount 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA103L/AllowableLosses/LossAmount
cardinality	0..1
description	Net loss before foreign tax

id	[LUN53]
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**validation rule:**

error code: 6393	description: loss amount should not be present if ( [LUN27] minus [LUN40] ) exceeds 0
transactional message (en)	The entry in box [LUN53] must not be present as [LUN27] minus [LUN40] exceeds 0. Please check.
error code: 6402	description: [LUN53] should equal [LUN42]
transactional message (en)	The amount in box [LUN53] must equal [LUN42]. Please check.

element: **ForeignTaxClaimedAsDeduction**

**XML**

ForeignTaxClaimedAsDeduction 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA103L/AllowableLosses/ForeignTaxClaimedAsDeduction
cardinality	0..1
description	If foreign tax claimed as a deduction
id	[LUN54]

**validation rule:**

error code: 8209	description: If [LUN42] is present and greater than zero, [LUN54] must be less than or equal to [LUN48].
transactional message (en)	There is an entry in [LUN42] greater than zero. The amount in box [LUN54] must be less than or equal to [LUN48]. Please check.
error code: 6574	description: If [LUN54] is present and greater than zero, [LUN42] must be present and greater than zero.
transactional message (en)	There is an entry greater than zero in box [LUN54] therefore an entry greater than zero must be present in [LUN42]. Please check.
error code: 6406	description: foreign tax claimed as deduction should not be present if ( [LUN27] minus [LUN40] ) exceeds 0
transactional message (en)	The entry in box [LUN54] must not be present as [LUN27] minus [LUN40] exceeds 0. Please check.

element: **LossForTheYear**

**XML**

LossForTheYear 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103L/AllowableLosses/LossForTheYear
cardinality	0..1
description	return year loss
id	[LUN55]

**validation rule:**

error code: 6410	description: [LUN55] should equal ( [LUN53] plus [LUN54] )
transactional message (en)	The amount in box [LUN55] must equal ( [LUN53] plus [LUN54] ). Please check.

element: **LossOffsetAgainstOtherIncome**

**XML**

LossOffsetAgainstOtherIncome 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103L/AllowableLosses/LossOffsetAgainstOtherIncome
cardinality	0..1
description	Loss offset against other return year income
id	[LUN56]

**validation rule:**

error code: 6575	description: [LUN56] should not exceed [LUN55]
transactional message (en)	The amount in box [LUN56] exceeds the amount in box [LUN55]. Please check.

**element: LossCarriedBack****XML**

LossCarriedBack 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103L/AllowableLosses/LossCarriedBack
cardinality	0..1
description	Loss to carry back
id	[LUN57]

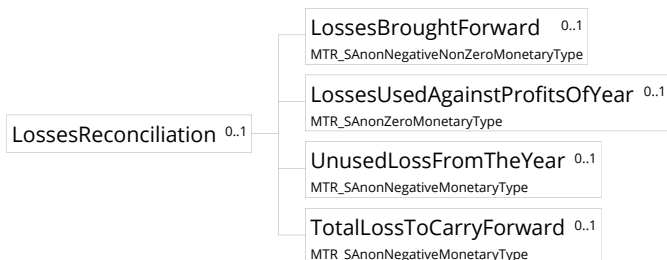
**validation rule:**

error code: 6583	description: [LUN57] should not exceed ( [LUN55] minus [LUN56] )
transactional message (en)	The amount in box [LUN57] exceeds ( [LUN55] minus [LUN56] ). Please check.

**element: UnusedLossesToCarryForward****XML**

UnusedLossesToCarryForward 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA103L/AllowableLosses/UnusedLossesToCarryForward
cardinality	0..1
description	Loss to carry forward
id	[LUN58]

**element: LossesReconciliation****XML**

path	/MTR/SA103L/LossesReconciliation
cardinality	0..1
description	Lloyd's losses reconciliation
id	[LUN59-62]

**element: LossesBroughtForward****XML**

LossesBroughtForward 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103L/LossesReconciliation/LossesBroughtForward
cardinality	0..1
description	Losses brought forward from earlier years

id	[LUN59]
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## element: **LossesUsedAgainstProfitsOfYear**

**XML**

LossesUsedAgainstProfitsOfYear 0..1  
MTR\_SAnonZeroMonetaryType

base	<a href="#">MTR_SAnonZeroMonetaryType</a>
path	/MTR/SA103L/LossesReconciliation/LossesUsedAgainstProfitsOfYear
cardinality	0..1
description	Losses brought forward & used against this years profits
id	[LUN60]

### validation rule:

error code: 6576	description: [LUN60] should equal [LUN51]
transactional message (en)	The amount in box [LUN60] must equal the amount in box [LUN51]. Please check.

## element: **UnusedLossFromTheYear**

**XML**

UnusedLossFromTheYear 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA103L/LossesReconciliation/UnusedLossFromTheYear
cardinality	0..1
description	Unused loss from Return year
id	[LUN61]

### validation rule:

error code: 6577	description: [LUN61] should equal [LUN58]
transactional message (en)	The amount in box [LUN61] must equal the amount in box [LUN58]. Please check.

## element: **TotalLossToCarryForward**

**XML**

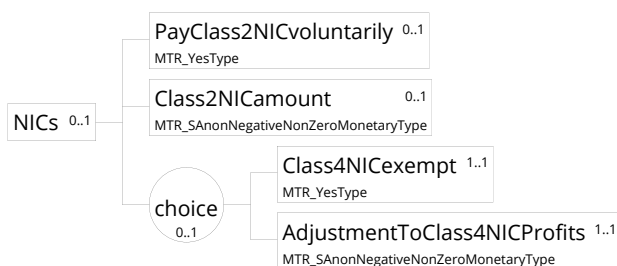
TotalLossToCarryForward 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA103L/LossesReconciliation/TotalLossToCarryForward
cardinality	0..1
description	Total loss available to carry forward
id	[LUN62]

### validation rule:

error code: 6253	description: [LUN62] should equal ( ( [LUN59] plus [LUN61] ) minus [LUN60] )
transactional message (en)	The amount in box [LUN62] must equal the sum of ( ( [LUN59] plus [LUN61] ) minus [LUN60] ). Please check.





path	/MTR/SA103L/NICs
cardinality	0..1
description	Class 2 and Class 4 NICs
id	[LUN63-65]

**validation rule:**

error code: 8346	description: If [LUN63-65] is present then at least one of the following should be present: [LUN63], [LUNCL2], [LUN64] or [LUN65]
transactional message (en)	If [LUN63-65] is present there must be an entry in at least one of [LUN63], [LUNCL2], [LUN64] or [LUN65]. Please check.



base	<a href="#">MTR_YesType</a>
path	/MTR/SA103L/NICs/PayClass2NICvoluntarily
cardinality	0..1
description	Choose to pay Class 2 NIC voluntarily
id	[LUN63]

**validation rule:**

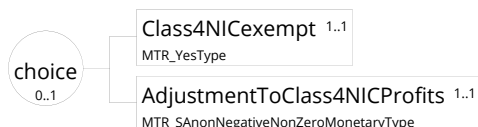
error code: 8347	description: [LUNCL2] should be present if [LUN63] is present
transactional message (en)	There is an entry in [LUN63]. Please complete [LUNCL2].



base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103L/NICs/Class2NICAmount
cardinality	0..1
description	Class 2 NIC amount
id	[LUNCL2]

**validation rule:**

error code: 8348	description: [LUNCL2] is valid only if this does not exceed [£217.30]
transactional message (en)	The amount in box [LUNCL2] exceeds [£217.30]. Please check.



path	/MTR/SA103L/NICs
cardinality	0..1

## element: **Class4NICexempt**

**XML**

Class4NICexempt 1..1  
MTR\_YesType

base	<a href="#">MTR_YesType</a>
path	/MTR/SA103L/NICs/Class4NICexempt
cardinality	1..1
description	Tick this box if you are Class 4 exempt
id	[LUN64]

## element: **AdjustmentToClass4NICProfits**

**XML**

AdjustmentToClass4NICProfits 1..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103L/NICs/AdjustmentToClass4NICProfits
cardinality	1..1
description	Adjustment to profit chargeable to nic's
id	[LUN65]

## element: **AnyOtherInformationSpace**

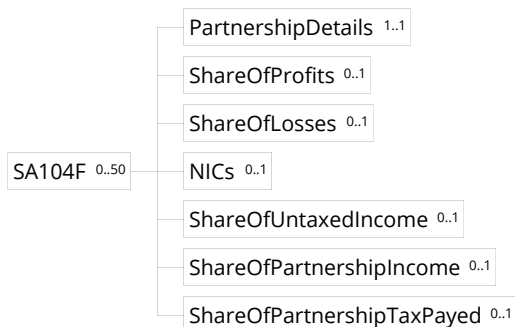
**XML**

AnyOtherInformationSpace 0..1  
MTR\_SAnonEmptyStringType

base	<a href="#">MTR_SAnonEmptyStringType</a>
path	/MTR/SA103L/AnyOtherInformationSpace
cardinality	0..1
description	Additional information
minLength	1
maxLength	20480
id	[LUN66]

## element: **SA104F**

**XML**



path	/MTR/SA104F
cardinality	0..50
description	Full Partnership

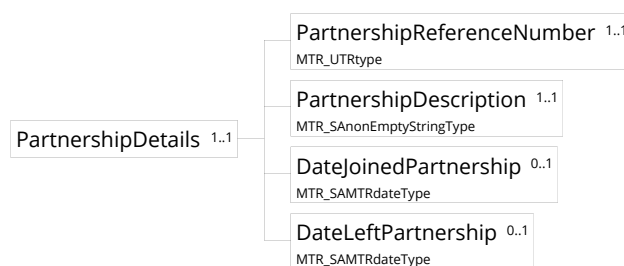
id	[SA104F]
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**validation rule:**

error code: 6090	description: taxable profits after losses should be present if [FPS16] or [FPS17]
transactional message (en)	There is an entry in [FPS16] or [FPS17]. Please complete box [FPS18].
error code: 6091	description: total taxable business profits should be present if [FPS18] or [FPS19]
transactional message (en)	There is an entry in [FPS18] or [FPS19]. Please complete box [FPS20].
error code: 6092	description: adjusted UK savings income should be present if [FPS28] or [FPS29]
transactional message (en)	There is an entry in [FPS28] or [FPS29]. Please complete box [FPS30].
error code: 6093	description: adjusted foreign savings income should be present if [FPS31] or [FPS32] or [FPS33]
transactional message (en)	There is an entry in [FPS31] or [FPS32] or [FPS33]. Please complete box [FPS34].
error code: 6094	description: total untaxed savings income should be present if [FPS30] or [FPS34]
transactional message (en)	There is an entry in [FPS30] or [FPS34]. Please complete box [FPS35].
error code: 6097	description: taxable income after adjustment and foreign tax should be present if ( ( [FPS52] plus [FPS53] ) minus [FPS54] ) exceeds 0
transactional message (en)	The sum of ( ( [FPS52] plus [FPS53] ) minus [FPS54] ) exceeds 0. Please complete box [FPS55].
error code: 6101	description: taxed income taxable at 10% should be present if ( [FPS68] minus [FPS69] ) exceeds 0
transactional message (en)	The sum of ( [FPS68] minus [FPS69] ) exceeds 0. Please complete box [FPS70].
error code: 6103	description: taxed income taxable at 20% should be present if ( [FPS71] minus [FPS72] ) exceeds 0
transactional message (en)	The sum of ( [FPS71] minus [FPS72] ) exceeds 0. Please complete box [FPS73].
error code: 6104	description: share of total taxed and untaxed income should be present if ( ( The sum of [FPS20], [FPS67], and [FPS74] ) minus [FPS75] ) exceeds 0
transactional message (en)	The sum of ( ( [FPS20], [FPS67], and [FPS74] ) minus [FPS75] ) exceeds 0. Please complete box [FPS76].
error code: 6201	description: taxable profits after adjustment and losses should be present if [FPS36] or [FPS37] or [FPS38]
transactional message (en)	There is an entry in [FPS36] or [FPS37] or [FPS38]. Please complete box [FPS41].
error code: 8256	description: [FPS44] should be present if [FPS42] is present
transactional message (en)	There is an entry in [FPS42]. Please complete box [FPS44].
error code: 8257	description: [FPS44] should be present if [FPS43] is present
transactional message (en)	There is an entry in [FPS43]. Please complete box [FPS44].
error code: 6100	description: [FPS67] should be present if ( The sum of [FPS41], [FPS44], [FPS48], [FPS55], and [FPS60] ) exceeds 0
transactional message (en)	The sum of ( [FPS41], [FPS44], [FPS48], [FPS55], and [FPS60] ) exceeds 0. Please complete box [FPS67]

**element: PartnershipDetails**

**XML**



path	/MTR/SA104F/PartnershipDetails
cardinality	1..1
description	Partnership details
id	[FPS1-4]

## element: PartnershipReferenceNumber

XML

PartnershipReferenceNumber 1..1  
MTR\_UTRtype

base	<a href="#">MTR_UTRtype</a>
path	/MTR/SA104F/PartnershipDetails/PartnershipReferenceNumber
cardinality	1..1
description	Partnership reference number
id	[FPS1]

### validation rule:

error code: 6254	description: Must be valid against the UTR algorithm
transactional message (en)	The entry must be valid against the UTR algorithm. Please check.
error code: 8210	description: Must not be 1111111111, 2222222222, 3333333333, 4444444444, 5555555555, 6666666666, 7777777777, 8888888888, or 9999999999.
transactional message (en)	The entry must not be 1111111111, 2222222222, 3333333333, 4444444444, 5555555555, 6666666666, 7777777777, 8888888888, or 9999999999. Please check.

## element: PartnershipDescription

XML

PartnershipDescription 1..1  
MTR\_SAnonEmptyStringType

base	<a href="#">MTR_SAnonEmptyStringType</a>
path	/MTR/SA104F/PartnershipDetails/PartnershipDescription
cardinality	1..1
description	Partnership Trade or profession
minLength	1
maxLength	28
id	[FPS2]

## element: DateJoinedPartnership

XML

DateJoinedPartnership 0..1  
MTR\_SAMTRdateType

base	<a href="#">MTR_SAMTRdateType</a>
path	/MTR/SA104F/PartnershipDetails/DateJoinedPartnership
cardinality	0..1
description	Date started as a partner (If during year of Return)
id	[FPS3]

### validation rule:

error code: 6731	description: [FPS3] should be within the current return year
transactional message (en)	The date entered must be within the return period.

## element: DateLeftPartnership

XML

DateLeftPartnership 0..1  
MTR\_SAMTRdateType

base	<a href="#">MTR_SAMTRdateType</a>
path	/MTR/SA104F/PartnershipDetails/DateLeftPartnership
cardinality	0..1

description	Date stopped being a partner (If during year of Return)
id	[FPS4]

**validation rule:**

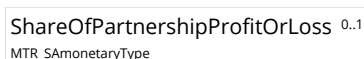
error code: 6731	description: [FPS4] should be within the current return year
transactional message (en)	The date entered must be within the return period.
error code: 6106	description: If both [FPS3] and [FPS4] present then [FPS4] must be >= [FPS3]
transactional message (en)	The date in [FPS4] must be the same as or later than the date in [FPS3], if both [FPS3] and [FPS4] completed. Please check.

**element: ShareOfProfits**
**XML**


path	/MTR/SA104F/ShareOfProfits
cardinality	0..1
description	Your share of the partnership's trading or professional profits
id	[FPS8-20]

**validation rule:**

error code: 8219	description: If $([FPS8] + [FPS9] - [FPS12])$ is positive, then [FPS16] is mandatory and equals $([FPS8] + [FPS9] - [FPS12] + [FPS10] + [FPS11])$
transactional message (en)	The amount in box [FPS16] must equal $([FPS8] + [FPS9] + [FPS10] + [FPS11] - [FPS12])$ if the sum of $([FPS8] + [FPS9] - [FPS12])$ is positive. Please check.
error code: 8220	description: If $([FPS8] + [FPS9] - [FPS12])$ is negative or zero, then if $([FPS10] + [FPS11])$ is greater than zero, then [FPS16] is mandatory and equals $([FPS10] + [FPS11])$ ; else [FPS16] must be zero or absent.
transactional message (en)	The sum of $([FPS8] + [FPS9] - [FPS12])$ is negative or zero. If $([FPS10] + [FPS11])$ is greater than zero, the amount in box [FPS16] must equal $([FPS10] + [FPS11])$ or [FPS16] must be zero or absent. Please check.
error code: 8221	description: If $([FPS8] + [FPS9] - [FPS12])$ is less than zero, then [FPS21] is mandatory and = positive equivalent of $([FPS8] + [FPS9] - [FPS12])$
transactional message (en)	The sum of $([FPS8] + [FPS9] - [FPS12])$ is less than zero. Please complete box [FPS21] with the positive equivalent.

**element: ShareOfPartnershipProfitOrLoss**
**XML**


base	<a href="#">MTR_SAMonetaryType</a>
path	/MTR/SA104F/ShareOfProfits/ShareOfPartnershipProfitOrLoss
cardinality	0..1
description	Your share of the profit or loss
id	[FPS8]

## element: **TaxYearAdjustment**

**XML**

TaxYearAdjustment 0..1  
MTR\_SAMonetaryType

base	<a href="#">MTR_SAMonetaryType</a>
path	/MTR/SA104F/ShareOfProfits/TaxYearAdjustment
cardinality	0..1
description	Adjustment where your accounting period ended before 31 March in this tax year or where your accounting period was not 12 months long
id	[FPS9]

## element: **ChangeOfAccountingPracticeAdjustment**

**XML**

ChangeOfAccountingPracticeAdjustment 0..1  
MTR\_SAnonZeroMonetaryType

base	<a href="#">MTR_SAnonZeroMonetaryType</a>
path	/MTR/SA104F/ShareOfProfits/ChangeOfAccountingPracticeAdjustment
cardinality	0..1
description	This year's instalment of adjustment on withdrawal of cash basis, or other adjustment for change of basis
id	[FPS10]

## element: **AveragingAdjustment**

**XML**

AveragingAdjustment 0..1  
MTR\_SAMonetaryType

base	<a href="#">MTR_SAMonetaryType</a>
path	/MTR/SA104F/ShareOfProfits/AveragingAdjustment
cardinality	0..1
description	Adjustment for farmers' averaging
id	[FPS11]

## element: **ForeignTaxClaimedAsDeduction**

**XML**

ForeignTaxClaimedAsDeduction 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA104F/ShareOfProfits/ForeignTaxClaimedAsDeduction
cardinality	0..1
description	Total tax credit relief on your income
id	[FPS12]

AdjustedProfitForYear 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA104F/ShareOfProfits/AdjustedProfitForYear
cardinality	0..1
description	Adjusted Profit
id	[FPS16]

SpreadTransitionProfitTreatedAsArising 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA104F/ShareOfProfits/SpreadTransitionProfitTreatedAsArising
cardinality	0..1
description	Spread of the transition profit treated as arising in this tax year
id	[FPS16.3]

LossBroughtForwardUsedAgainstSpreadTransitionProfit 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA104F/ShareOfProfits/LossBroughtForwardUsedAgainstSpreadTransitionProfit
cardinality	0..1
description	Loss brought forward from earlier years set off against this year's spread of the transition profit
id	[FPS16.4]

**validation rule:**

error code: 8628	description: [FPS16.4] is valid only if this does not exceed [FPS16.3]
transactional message (en)	[FPS16.4] is valid only if this does not exceed [FPS16.3]

LossesBroughtForward 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA104F/ShareOfProfits/LossesBroughtForward
cardinality	0..1
description	Losses brought forward from last year used this year
id	[FPS17]

**validation rule:**

error code: 6737	description: [FPS17] is valid only if this does not exceed [FPS16]
transactional message (en)	[FPS17] is valid only if this does not exceed [FPS16]

TaxableProfitsAfterLosses 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA104F/ShareOfProfits/TaxableProfitsAfterLosses
cardinality	0..1
description	Taxable profit after losses brought forward, do not include the figure in box 16.3
id	[FPS18]

**validation rule:**

error code: 6738	description: [FPS18] should equal ( [FPS16] minus [FPS17] )
transactional message (en)	The amount in box [FPS18] must equal ( [FPS16] minus [FPS17] ). Please check.

element: **OtherBusinessIncome**

**XML**

OtherBusinessIncome 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA104F/ShareOfProfits/OtherBusinessIncome
cardinality	0..1
description	Add amounts not included in the partnership accounts
id	[FPS19]

element: **TotalTaxableBusinessProfits**

**XML**

TotalTaxableBusinessProfits 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA104F/ShareOfProfits/TotalTaxableBusinessProfits
cardinality	0..1
description	Total taxable profits from this business
id	[FPS20]

**validation rule:**

error code: 6739	description: [FPS20] should equal ( [FPS18] plus [FPS19] )
transactional message (en)	The amount in box [FPS20] must equal ( [FPS18] plus [FPS19] ). Please check.

element: **ShareOfLosses**

**XML**

ShareOfLosses 0..1

- AdjustedLossForYear 0..1  
MTR\_SAnonNegativeMonetaryType
- LossSetOffAgainstOtherIncome 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType
- LossToBeCarriedBack 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType
- TotalLossToCarryForward 0..1  
MTR\_SAnonNegativeMonetaryType

path	/MTR/SA104F/ShareOfLosses
cardinality	0..1
description	Your share of the partnership's trading or professional losses
id	[FPS21-24]

element: **AdjustedLossForYear**

**XML**

AdjustedLossForYear 0..1  
MTR\_SAnonNegativeMonetaryType



base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA104F/ShareOfLosses/AdjustedLossForYear
cardinality	0..1
description	Allowable loss
id	[FPS21]

**validation rule:**

error code: 8222	description: If ([FPS8] + [FPS9] - [FPS12]) is greater than or equal to zero, then [FPS21] must be equal to zero or is absent
transactional message (en)	The sum of ([FPS8] + [FPS9] - [FPS12]) is greater than or equal to zero. The entry in box [FPS21] must be equal to zero or be absent. Please check.

element: **LossSetOffAgainstOtherIncome**

**XML**

LossSetOffAgainstOtherIncome 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA104F/ShareOfLosses/LossSetOffAgainstOtherIncome
cardinality	0..1
description	Loss offset against other income
id	[FPS22]

**validation rule:**

error code: 6108	description: [FPS22] should not exceed [FPS21]
transactional message (en)	The amount in box [FPS22] exceeds the amount in box [FPS21]. Please check.

element: **LossToBeCarriedBack**

**XML**

LossToBeCarriedBack 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA104F/ShareOfLosses/LossToBeCarriedBack
cardinality	0..1
description	Loss to carry back
id	[FPS23]

**validation rule:**

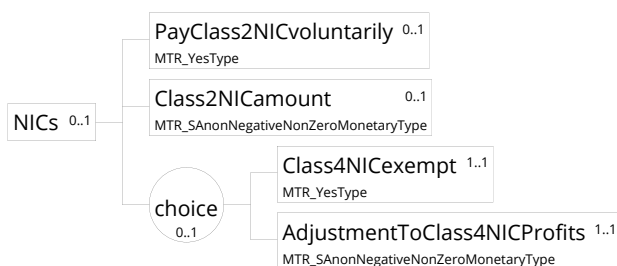
error code: 6741	description: [FPS23] should not exceed ( [FPS21] minus [FPS22] )
transactional message (en)	The amount in box [FPS23] exceeds ( [FPS21] minus [FPS22] ). Please check.

element: **TotalLossToCarryForward**

**XML**

TotalLossToCarryForward 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA104F/ShareOfLosses/TotalLossToCarryForward
cardinality	0..1
description	Loss to carry forward
id	[FPS24]



path	/MTR/SA104F/NICs
cardinality	0..1
description	Class 2 and Class 4 NICs
id	[FPS25-27]

**validation rule:**

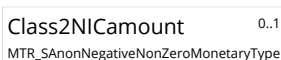
error code: 8351	description: If [FPS25-27] is present then at least one of the following should be present: [FPS25], [FPSCL2], [FPS26] or [FPS27]
transactional message (en)	If [FPS25-27] is present there must be an entry in at least one of [FPS25], [FPSCL2], [FPS26] or [FPS27]. Please check.



base	MTR_YesType
path	/MTR/SA104F/NICs/PayClass2NICvoluntarily
cardinality	0..1
description	Choose to pay Class 2 NIC voluntarily
id	[FPS25]

**validation rule:**

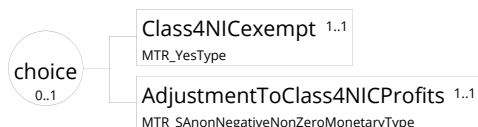
error code: 8352	description: [FPSCL2] should be present if [FPS25] is present
transactional message (en)	There is an entry in [FPS25]. Please complete [FPSCL2].



base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA104F/NICs/Class2NICAmount
cardinality	0..1
description	Class 2 NIC amount
id	[FPSCL2]

**validation rule:**

error code: 8353	description: [FPSCL2] is valid only if this does not exceed [£217.30]
transactional message (en)	The amount in box [FPSCL2] exceeds [£217.30]. Please check.



path	/MTR/SA104F/NICs
cardinality	0..1

## element: **Class4NICexempt**

**XML**

Class4NICexempt 1..1  
MTR\_YesType

base	<a href="#">MTR_YesType</a>
path	/MTR/SA104F/NICs/Class4NICexempt
cardinality	1..1
description	Tick this box if you are Class 4 exempt
id	[FPS26]

## element: **AdjustmentToClass4NICProfits**

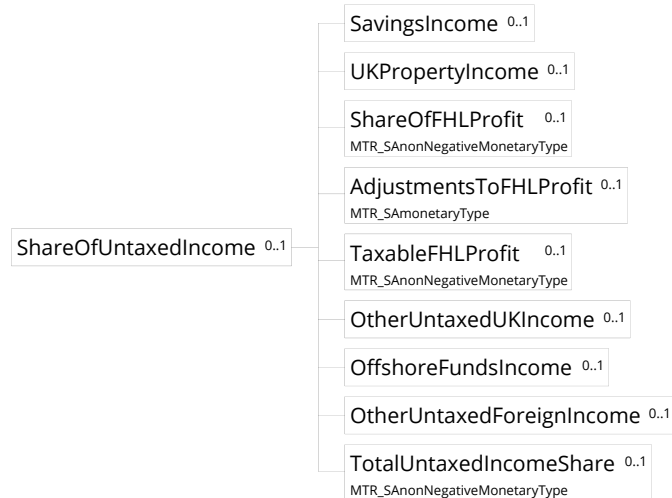
**XML**

AdjustmentToClass4NICProfits 1..1  
MTR\_SAnonNegativeNonZeroMonetaryType

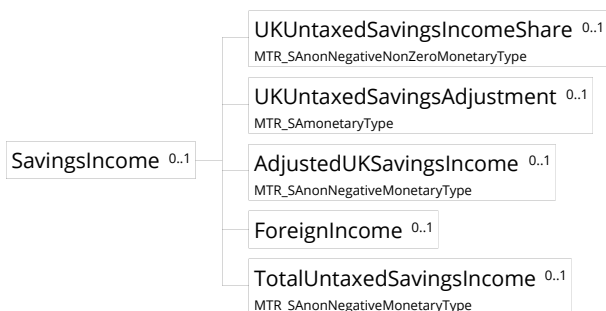
base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA104F/NICs/AdjustmentToClass4NICProfits
cardinality	1..1
description	Adjustment to profit chargeable to Class 4 National Insurance
id	[FPS27]

## element: **ShareOfUntaxedIncome**

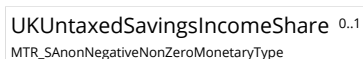
**XML**



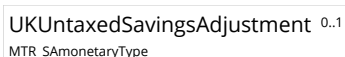
path	/MTR/SA104F/ShareOfUntaxedIncome
cardinality	0..1
description	Your share of taxed income (income taxed at 10%)
id	[FPS28-68]



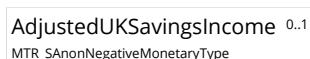
path	/MTR/SA104F/ShareOfUntaxedIncome/SavingsIncome
cardinality	0..1
description	Savings income
id	[FPS28-35]



base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA104F/ShareOfUntaxedIncome/SavingsIncome/UKUntaxedSavingsIncomeShare
cardinality	0..1
description	Allocated Share of UK untaxed Savings
id	[FPS28]



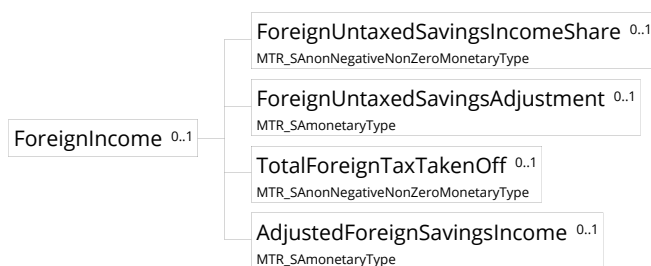
base	<a href="#">MTR_SAMonetaryType</a>
path	/MTR/SA104F/ShareOfUntaxedIncome/SavingsIncome/UKUntaxedSavingsAdjustment
cardinality	0..1
description	Adjustment to UK untaxed savings income
id	[FPS29]



base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA104F/ShareOfUntaxedIncome/SavingsIncome/AdjustedUKSavingsIncome
cardinality	0..1
description	Adjusted UK savings
id	[FPS30]

**validation rule:**

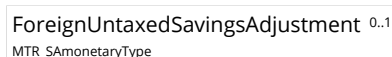
error code: 6743	description: [FPS30] should equal ( [FPS28] plus [FPS29] )
transactional message (en)	The amount in box [FPS30] must equal ( [FPS28] plus [FPS29] ). Please check.



path	/MTR/SA104F/ShareOfUntaxedIncome/SavingsIncome/ForeignIncome
cardinality	0..1
description	Foreign income information
id	[FPS29-32]



base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA104F/ShareOfUntaxedIncome/SavingsIncome/ForeignIncome/ForeignUntaxedSavingsIncomeShare
cardinality	0..1
description	Share of Foreign untaxed savings
id	[FPS31]



base	<a href="#">MTR_SAMonetaryType</a>
path	/MTR/SA104F/ShareOfUntaxedIncome/SavingsIncome/ForeignIncome/ForeignUntaxedSavingsAdjustment
cardinality	0..1
description	Adjustment to foreign untaxed savings income
id	[FPS32]



base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA104F/ShareOfUntaxedIncome/SavingsIncome/ForeignIncome/TotalForeignTaxTakenOff
cardinality	0..1
description	Total Foreign Tax Deducted
id	[FPS33]



base	<a href="#">MTR_SAMonetaryType</a>
path	/MTR/SA104F/ShareOfUntaxedIncome/SavingsIncome/ForeignIncome/AdjustedForeignSavingsIncome
cardinality	0..1
description	Adjusted foreign savings income
id	[FPS34]

**validation rule:**

error code: 6744	description: [FPS34] should equal ( ( [FPS31] plus [FPS32] ) minus [FPS33] )
transactional message (en)	The amount in box [FPS34] must equal ( ( [FPS31] plus [FPS32] ) minus [FPS33] ). Please check.

element: **TotalUntaxedSavingsIncome**

**XML**

TotalUntaxedSavingsIncome 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA104F/ShareOfUntaxedIncome/SavingsIncome/TotalUntaxedSavingsIncome
cardinality	0..1
description	Total untaxed income liable at 20%
id	[FPS35]

**validation rule:**

error code: 6745	description: If ([FPS30] plus [FPS34]) is positive or zero, then [FPS35] must equal [FPS30] plus [FPS34]
transactional message (en)	The entry in box [FPS35] must equal the sum of ([FPS30] plus [FPS34]) if this sum is positive or zero. Please check.
error code: 8632	description: If ([FPS30] plus [FPS34]) is negative, [FPS35] must equal zero
transactional message (en)	The sum of ([FPS30] plus [FPS34]) is negative. The entry in box [FPS35] must equal zero. Please check.

element: **UKPropertyIncome**

**XML**



path	/MTR/SA104F/ShareOfUntaxedIncome/UKPropertyIncome
cardinality	0..1
description	UK property income
id	[FPS36-41.2]

element: **UKPropertyProfitLossShare**

**XML**

UKPropertyProfitLossShare 0..1  
MTR\_SAMonetaryType

base	<a href="#">MTR_SAMonetaryType</a>
path	/MTR/SA104F/ShareOfUntaxedIncome/UKPropertyIncome/UKPropertyProfitLossShare
cardinality	0..1
description	Share of profit or loss from UK land & property
id	[FPS36]

#### element: **UKPropertyIncomeAdjustment**

**XML**

UKPropertyIncomeAdjustment 0..1  
MTR\_SAMonetaryType

base	<a href="#">MTR_SAMonetaryType</a>
path	/MTR/SA104F/ShareOfUntaxedIncome/UKPropertyIncome/UKPropertyIncomeAdjustment
cardinality	0..1
description	Adjustment to UK property income
id	[FPS37]

#### element: **LossBroughtForward**

**XML**

LossBroughtForward 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA104F/ShareOfUntaxedIncome/UKPropertyIncome/LossBroughtForward
cardinality	0..1
description	UK Land & Property - Loss Brought Forward
id	[FPS38]

#### validation rule:

error code: 6746	description: [FPS38] cannot exceed the sum of [FPS36]+[FPS37] where the sum is positive
transactional message (en)	The amount in box [FPS38] cannot exceed the sum of [FPS36]+[FPS37] where the sum is positive. Please check.

#### element: **LossForYearSetOffAgainstOtherIncome**

**XML**

LossForYearSetOffAgainstOtherIncome 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA104F/ShareOfUntaxedIncome/UKPropertyIncome/LossForYearSetOffAgainstOtherIncome
cardinality	0..1
description	Loss offset against total income
id	[FPS39]

#### element: **LossToBeCarriedForward**

**XML**

LossToBeCarriedForward 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA104F/ShareOfUntaxedIncome/UKPropertyIncome/LossToBeCarriedForward
cardinality	0..1
description	UK Land & Property - Loss Carried Forward
id	[FPS40]

element: **TaxableProfitsAfterAdjustmentAndLosses**

XML

TaxableProfitsAfterAdjustmentAndLosses 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA104F/ShareOfUntaxedIncome/UKPropertyIncome/TaxableProfitsAfterAdjustmentAndLosses
cardinality	0..1
description	Taxable profit after losses (UK land and property)
id	[FPS41]

## validation rule:

error code: 6204	description: if $([FPS36] + [FPS37] - [FPS38])$ is positive or zero, then $[FPS41] = [FPS36] + [FPS37] - [FPS38]$
transactional message (en)	The entry in box [FPS41] must equal the sum of $([FPS36] + [FPS37] - [FPS38])$ if positive or zero. Please check.
error code: 6205	description: if $([FPS36] + [FPS37] - [FPS38])$ is negative, $[FPS41] = 0$
transactional message (en)	The sum of $([FPS36] + [FPS37] - [FPS38])$ is negative. The entry in box [FPS41] must equal 0. Please check.

element: **ResidentialFinanceCosts**

XML

ResidentialFinanceCosts 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA104F/ShareOfUntaxedIncome/UKPropertyIncome/ResidentialFinanceCosts
cardinality	0..1
description	Residential property finance costs
id	[FPS41.1]

element: **UnusedResidentialFinanceCostsBroughtForward**

XML

UnusedResidentialFinanceCostsBroughtForward 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA104F/ShareOfUntaxedIncome/UKPropertyIncome/UnusedResidentialFinanceCostsBroughtForward
cardinality	0..1
description	Unused residential property finance costs brought forward
id	[FPS41.2]

element: **ShareOfFHLProfit**

XML

ShareOfFHLProfit 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA104F/ShareOfUntaxedIncome/ShareOfFHLProfit
cardinality	0..1
description	Share of FHL profit
id	[FPS42]



AdjustmentsToFHLProfit 0..1  
MTR\_SAMonetaryType

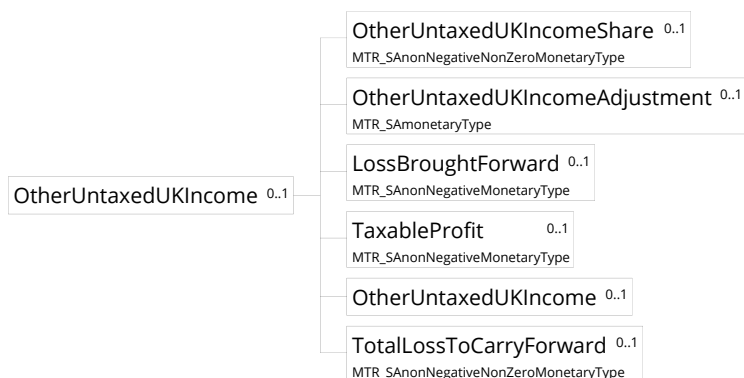
base	<a href="#">MTR_SAMonetaryType</a>
path	/MTR/SA104F/ShareOfUntaxedIncome/AdjustmentsToFHLProfit
cardinality	0..1
description	Adjustments to FHL profit
id	[FPS43]

TaxableFHLProfit 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA104F/ShareOfUntaxedIncome/TaxableFHLProfit
cardinality	0..1
description	Taxable FHL profit
id	[FPS44]

**validation rule:**

error code: 8258	description: [FPS44] should not be present if neither [FPS42] nor [FPS43] is present
transactional message (en)	The entry in box [FPS44] must not be present as there is no entry in neither box [FPS42] nor box [FPS43]. Please check.
error code: 8259	description: If ([FPS42] + [FPS43]) is greater than zero, [FPS44] must equal ([FPS42] + [FPS43])
transactional message (en)	The amount in box [FPS44] must equal ([FPS42] + [FPS43]) if greater than zero. Please check.
error code: 8260	description: If ([FPS42] + [FPS43]) is less than or equal to zero, [FPS44] must equal zero
transactional message (en)	The amount in box [FPS44] must equal zero if ([FPS42] + [FPS43]) is less than or equal to zero. Please check.



path	/MTR/SA104F/ShareOfUntaxedIncome/OtherUntaxedUKIncome
cardinality	0..1
description	Other untaxed UK income
id	[FPS45-51]

**validation rule:**

error code: 6206	description: If any of [FPS45], [FPS46] or [FPS47] are present, then [FPS48] is mandatory if ([FPS45] + [FPS46] - [FPS47]) >= 0
transactional message (en)	The sum of ([FPS45] + [FPS46] - [FPS47]) is equal to or greater than zero. Please complete box [FPS48].

OtherUntaxedUKIncomeShare 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA104F/ShareOfUntaxedIncome/OtherUntaxedUKIncome/OtherUntaxedUKIncomeShare
cardinality	0..1
description	Other Untaxed UK Income - Allocated income
id	[FPS45]

OtherUntaxedUKIncomeAdjustment 0..1  
MTR\_SAMonetaryType

base	<a href="#">MTR_SAMonetaryType</a>
path	/MTR/SA104F/ShareOfUntaxedIncome/OtherUntaxedUKIncome/OtherUntaxedUKIncomeAdjustment
cardinality	0..1
description	Adjustment to other untaxed UK income
id	[FPS46]

LossBroughtForward 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA104F/ShareOfUntaxedIncome/OtherUntaxedUKIncome/LossBroughtForward
cardinality	0..1
description	Other Untaxed UK Income - Loss Brought Forward
id	[FPS47]

**validation rule:**

error code: 6753	description: [FPS47] should not exceed ( [FPS45] plus [FPS46] )
transactional message (en)	The amount in box [FPS47] exceeds ( [FPS45] plus [FPS46] ). Please check.

TaxableProfit 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA104F/ShareOfUntaxedIncome/OtherUntaxedUKIncome/TaxableProfit
cardinality	0..1
description	Taxable profit after adjustment and losses (other untaxed UK income)
id	[FPS48]

**validation rule:**

error code: 6259	description: [FPS48] should not exceed ( ( [FPS45] plus [FPS46] ) minus [FPS47] )
transactional message (en)	The amount in box [FPS48] exceeds the sum of ( ( [FPS45] plus [FPS46] ) minus [FPS47] ). Please check.



path	/MTR/SA104F/ShareOfUntaxedIncome/OtherUntaxedUKIncome/OtherUntaxedUKIncome
cardinality	0..1
description	Other Untaxed UK Income - Allocated Loss
id	[FPS-OUI]



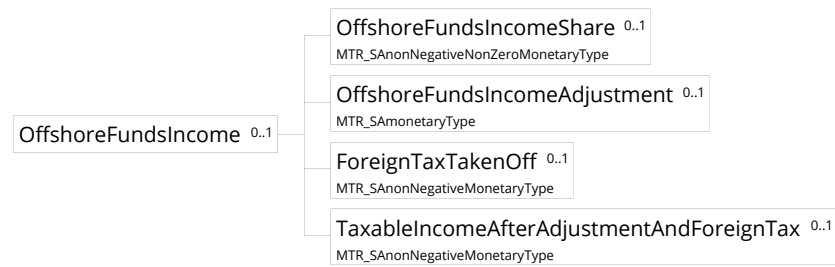
base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA104F/ShareOfUntaxedIncome/OtherUntaxedUKIncome/OtherUntaxedUKIncome/ShareOfLossFromOtherUntaxedUKIncome
cardinality	0..1
description	Other Untaxed UK Income - Allocated Loss
id	[FPS49]



base	<a href="#">MTR_SAMonetaryType</a>
path	/MTR/SA104F/ShareOfUntaxedIncome/OtherUntaxedUKIncome/OtherUntaxedUKIncome/AdjustmentToLoss
cardinality	0..1
description	Adjustment to loss for Other untaxed UK Income
id	[FPS50]



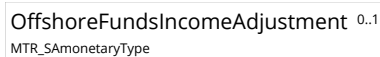
base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA104F/ShareOfUntaxedIncome/OtherUntaxedUKIncome/TotalLossToCarryForward
cardinality	0..1
description	Other Untaxed UK Income - Loss Carried Forward
id	[FPS51]



path	/MTR/SA104F/ShareOfUntaxedIncome/OffshoreFundsIncome
cardinality	0..1
description	offshore funds income
id	[FPS52-55]



base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA104F/ShareOfUntaxedIncome/OffshoreFundsIncome/OffshoreFundsIncomeShare
cardinality	0..1
description	Allocated income
id	[FPS52]



base	<a href="#">MTR_SAMonetaryType</a>
path	/MTR/SA104F/ShareOfUntaxedIncome/OffshoreFundsIncome/OffshoreFundsIncomeAdjustment
cardinality	0..1
description	Adjustment to offshore funds income
id	[FPS53]



base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA104F/ShareOfUntaxedIncome/OffshoreFundsIncome/ForeignTaxTakenOff
cardinality	0..1
description	Total Foreign Tax Deducted If Tax Credit Relief Not Claimed
id	[FPS54]



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

path	/MTR/SA104F/ShareOfUntaxedIncome/OffshoreFundsIncome/TaxableIncomeAfterAdjustmentAndForeignTax
cardinality	0..1
description	Taxable profit after adjustments (offshore funds)
id	[FPS55]

**validation rule:**

error code: 6755	description: [FPS55] should equal ( ( [FPS52] plus [FPS53] ) minus [FPS54] )
transactional message (en)	The amount in box [FPS55] must equal ( ( [FPS52] plus [FPS53] ) minus [FPS54] ). Please check.

element: **OtherUntaxedForeignIncome**

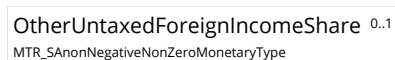
**XML**



path	/MTR/SA104F/ShareOfUntaxedIncome/OtherUntaxedForeignIncome
cardinality	0..1
description	other untaxed foreign income
id	[FPS56-63.2]

element: **OtherUntaxedForeignIncomeShare**

**XML**



base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA104F/ShareOfUntaxedIncome/OtherUntaxedForeignIncome/OtherUntaxedForeignIncomeShare
cardinality	0..1
description	Other Untaxed Foreign Income - Allocated Profit
id	[FPS56]

**validation rule:**

error code: 6260	description: [FPS60] mandatory if [FPS56]
transactional message (en)	There is an entry in [FPS56]. Please complete box [FPS60].

element: **OtherUntaxedForeignIncomeAdjustment**

**XML**



base	<a href="#">MTR_SAMonetaryType</a>
path	/MTR/SA104F/ShareOfUntaxedIncome/OtherUntaxedForeignIncome/OtherUntaxedForeignIncomeAdjustment

cardinality	0..1
description	Adjustment to other untaxed foreign income
id	[FPS57]

**validation rule:**

error code: 6262	description: [FPS60] mandatory if [FPS57]
transactional message (en)	There is an entry in [FPS57]. Please complete box [FPS60].

**element: LossBroughtForward**
**XML**

LossBroughtForward 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA104F/ShareOfUntaxedIncome/OtherUntaxedForeignIncome/LossBroughtForward
cardinality	0..1
description	Loss brought forward from earlier years set off against income
id	[FPS58]

**validation rule:**

error code: 6263	description: [FPS60] mandatory if [FPS58]
transactional message (en)	There is an entry in [FPS58]. Please complete box [FPS60].
error code: 6756	description: [FPS58] should not exceed ( [FPS56] plus [FPS57] )
transactional message (en)	The amount in box [FPS58] exceeds ( [FPS56] plus [FPS57] ). Please check.

**element: TotalForeignTaxTakenOff**
**XML**

TotalForeignTaxTakenOff 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA104F/ShareOfUntaxedIncome/OtherUntaxedForeignIncome/TotalForeignTaxTakenOff
cardinality	0..1
description	Total Foreign Tax Deducted If Tax Credit Relief Not Claimed
id	[FPS59]

**validation rule:**

error code: 6264	description: [FPS60] mandatory if [FPS59]
transactional message (en)	There is an entry in [FPS59]. Please complete box [FPS60].

**element: TaxableProfit**
**XML**

TaxableProfit 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA104F/ShareOfUntaxedIncome/OtherUntaxedForeignIncome/TaxableProfit
cardinality	0..1
description	Taxable profit after adjustments and losses (other untaxed foreign income)
id	[FPS60]

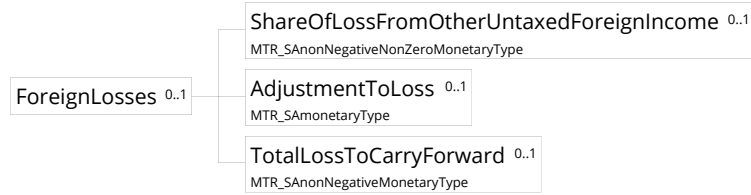
**validation rule:**

error code: 6266	description: If ([FPS56] + [FPS57]) minus ([FPS58] + [FPS59]) is greater than or equal to zero then [FPS60] equals that sum.
transactional message (en)	The amount in box [FPS60] must equal the sum of ([FPS56] + [FPS57]) minus ([FPS58] + [FPS59]) if greater than or equal to zero. Please check.

error code: 6267	description: If ([FPS56] + [FPS57]) minus ([FPS58] + [FPS59]) is negative then [FPS60] equals zero.
transactional message (en)	The amount in box [FPS60] must equal zero if the sum of ([FPS56] + [FPS57]) minus ([FPS58] + [FPS59]) is negative. Please check.

## element: ForeignLosses

XML



path	/MTR/SA104F/ShareOfUntaxedIncome/OtherUntaxedForeignIncome/ForeignLosses
cardinality	0..1
description	Foreign Income - Loss
id	[FPS60-62]

## element: ShareOfLossFromOtherUntaxedForeignIncome

XML



base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA104F/ShareOfUntaxedIncome/OtherUntaxedForeignIncome/ForeignLosses/ShareOfLossFromOtherUntaxedForeignIncome
cardinality	0..1
description	Other Untaxed Foreign Income - Allocated Loss
id	[FPS61]

## element: AdjustmentToLoss

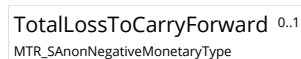
XML



base	<a href="#">MTR_SAMonetaryType</a>
path	/MTR/SA104F/ShareOfUntaxedIncome/OtherUntaxedForeignIncome/ForeignLosses/AdjustmentToLoss
cardinality	0..1
description	Adjustment to loss for Other Untaxed Foreign Income
id	[FPS62]

## element: TotalLossToCarryForward

XML



base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA104F/ShareOfUntaxedIncome/OtherUntaxedForeignIncome/ForeignLosses/TotalLossToCarryForward
cardinality	0..1
description	Other Untaxed Foreign Income - Loss Carried Forward
id	[FPS63]

ResidentialFinanceCosts 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA104F/ShareOfUntaxedIncome/OtherUntaxedForeignIncome/ResidentialFinanceCosts
cardinality	0..1
description	Residential property finance costs
id	[FPS63.1]

UnusedResidentialFinanceCostsBroughtForward 0..1  
MTR\_SAnonNegativeMonetaryType

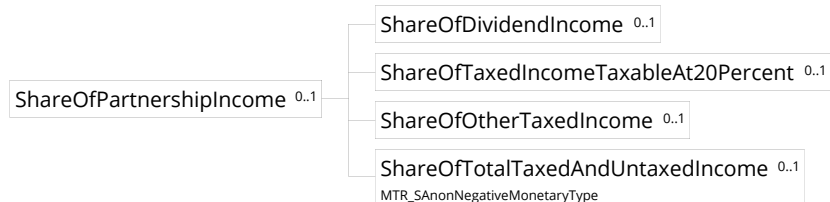
base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA104F/ShareOfUntaxedIncome/OtherUntaxedForeignIncome/UnusedResidentialFinanceCostsBroughtForward
cardinality	0..1
description	Unused residential property finance costs brought forward
id	[FPS63.2]

TotalUntaxedIncomeShare 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA104F/ShareOfUntaxedIncome/TotalUntaxedIncomeShare
cardinality	0..1
description	Untaxed income from this business (other than that liable at 20%)
id	[FPS67]

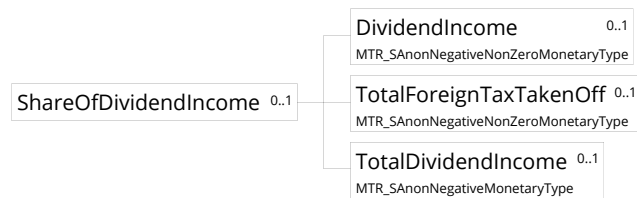
**validation rule:**

error code: 6759	description: [FPS67] is valid only if this equals ( The sum of [FPS41], [FPS44], [FPS48], [FPS55], and [FPS60] )
transactional message (en)	The amount in box [FPS67] must equal ( [FPS41] + [FPS44] + [FPS48] + [FPS55] + [FPS60] ) Please check.

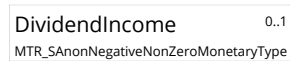


path	/MTR/SA104F/ShareOfPartnershipIncome
cardinality	0..1
description	Your share of the partnership's taxed income and dividend income
id	[FPS68-75]





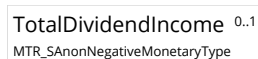
path	/MTR/SA104F/ShareOfPartnershipIncome/ShareOfDividendIncome
cardinality	0..1
description	Your share of the partnership's dividend income
id	[FPS68-70]



base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA104F/ShareOfPartnershipIncome/ShareOfDividendIncome/DividendIncome
cardinality	0..1
description	Dividend income
id	[FPS68]



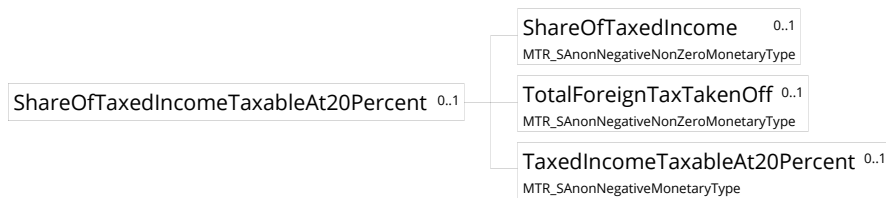
base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA104F/ShareOfPartnershipIncome/ShareOfDividendIncome/TotalForeignTaxTakenOff
cardinality	0..1
description	Foreign tax deducted
id	[FPS69]



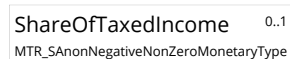
base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA104F/ShareOfPartnershipIncome/ShareOfDividendIncome/TotalDividendIncome
cardinality	0..1
description	Total dividend income
id	[FPS70]

**validation rule:**

error code: 6760	description: [FPS70] should equal ( [FPS68] minus [FPS69] )
transactional message (en)	The amount in box [FPS70] must equal ( [FPS68] minus [FPS69] ). Please check.



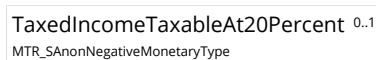
path	/MTR/SA104F/ShareOfPartnershipIncome/ShareOfTaxedIncomeTaxableAt20Percent
cardinality	0..1
description	Your share of the partnership's taxed income (income taxed at 20%)
id	[FPS70-72]



base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA104F/ShareOfPartnershipIncome/ShareOfTaxedIncomeTaxableAt20Percent/ShareOfTaxedIncome
cardinality	0..1
description	Share of Taxed income (income taxed at 20%)
id	[FPS71]



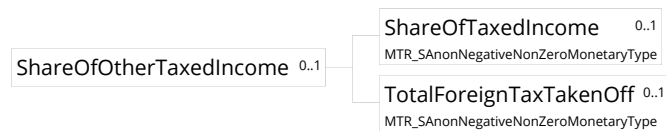
base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA104F/ShareOfPartnershipIncome/ShareOfTaxedIncomeTaxableAt20Percent/TotalForeignTaxTakenOff
cardinality	0..1
description	Foreign Tax Deducted
id	[FPS72]



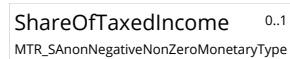
base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA104F/ShareOfPartnershipIncome/ShareOfTaxedIncomeTaxableAt20Percent/TaxedIncomeTaxableAt20Percent
cardinality	0..1
description	Taxed income (taxed at 20%)
id	[FPS73]

**validation rule:**

error code: 6761	description: [FPS73] should equal ( [FPS71] minus [FPS72] )
transactional message (en)	The amount in box [FPS73] must equal ( [FPS71] minus [FPS72] ). Please check.



path	/MTR/SA104F/ShareOfPartnershipIncome/ShareOfOtherTaxedIncome
cardinality	0..1
description	Your share of the partnership's other taxed income
id	[FPS73-74]



base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA104F/ShareOfPartnershipIncome/ShareOfOtherTaxedIncome/ShareOfTaxedIncome
cardinality	0..1
description	Share of other taxed income
id	[FPS74]



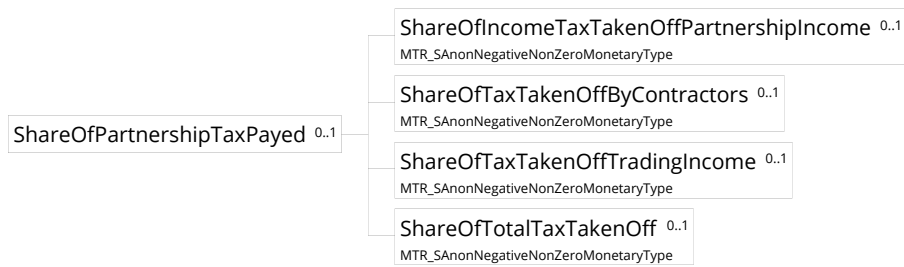
base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA104F/ShareOfPartnershipIncome/ShareOfOtherTaxedIncome/TotalForeignTaxTakenOff
cardinality	0..1
description	Share of income tax
id	[FPS75]



base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA104F/ShareOfPartnershipIncome/ShareOfTotalTaxedAndUntaxedIncome
cardinality	0..1
description	Share of taxed and untaxed income (other than liable at 10% and 20%)
id	[FPS76]

**validation rule:**

error code: 6762	description: share of total taxed and untaxed income is valid if and only if this equals ( ( The sum of [FPS20], [FPS67], and [FPS74] ) minus [FPS75] )
transactional message (en)	The amount in box [FPS76] must equal ( ( the sum of [FPS20], [FPS67], and [FPS74] ) minus [FPS75] ). Please check.



path	/MTR/SA104F/ShareOfPartnershipTaxPaid
cardinality	0..1
description	Your share of the partnership's tax paid
id	[FPS77-80]

**validation rule:**

error code: 8378	description: [FPS80] should be present if [FPS77] is present
transactional message (en)	There is an entry in [FPS77]. Please complete [FPS80].
error code: 8379	description: [FPS80] should be present if [FPS78] is present
transactional message (en)	There is an entry in [FPS78]. Please complete [FPS80].
error code: 8380	description: [FPS80] should be present if [FPS79] is present
transactional message (en)	There is an entry in [FPS79]. Please complete [FPS80].

ShareOfIncomeTaxTakenOffPartnershipIncome 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA104F/ShareOfPartnershipTaxPaid/ShareOfIncomeTaxTakenOffPartnershipIncome
cardinality	0..1
description	Share of income tax
id	[FPS77]

ShareOfTaxTakenOffByContractors 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA104F/ShareOfPartnershipTaxPaid/ShareOfTaxTakenOffByContractors
cardinality	0..1
description	Share of /CIS25 deductions
id	[FPS78]

ShareOfTaxTakenOffTradingIncome 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA104F/ShareOfPartnershipTaxPaid/ShareOfTaxTakenOffTradingIncome
cardinality	0..1
description	Share of tax deducted from trading income (not /CIS25)

id	[FPS79]
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## element: **ShareOfTotalTaxTakenOff**

**XML**

ShareOfTotalTaxTakenOff 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

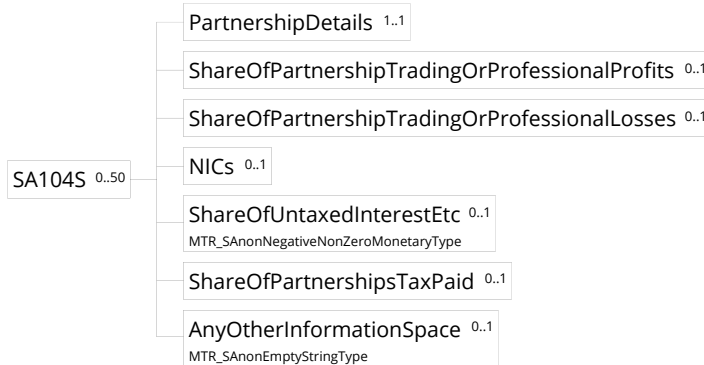
base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA104F/ShareOfPartnershipTaxPaid/ShareOfTotalTaxTakenOff
cardinality	0..1
description	Share of total tax taken off
id	[FPS80]

### validation rule:

error code: 6763	description: [FPS80] should equal the sum of [FPS77], [FPS78], and [FPS79].
transactional message (en)	The amount in box [FPS80] must equal ( the sum of [FPS77], [FPS78], and [FPS79]). Please check.

## element: **SA104S**

**XML**



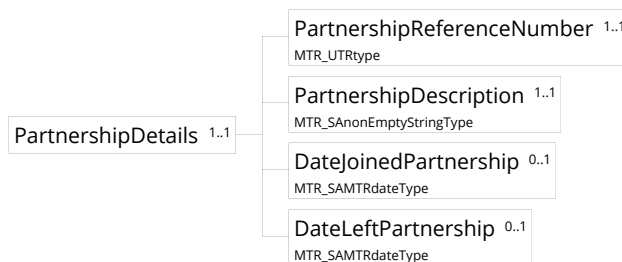
path	/MTR/SA104S
cardinality	0..50
description	Short partnership
id	[SA104S]

### validation rule:

error code: 6109	description: taxable profits after losses should be present if ( [SPS16] minus [SPS17] ) exceeds 0
transactional message (en)	The sum of ( [SPS16] minus [SPS17] ) exceeds 0. Please complete box [SPS18].
error code: 6110	description: total taxable business profits should be present if [SPS18] or [SPS19]
transactional message (en)	There is an entry in [SPS18] or [SPS19]. Please complete box [SPS20].

## element: **PartnershipDetails**

**XML**



path	/MTR/SA104S/PartnershipDetails
cardinality	1..1
description	Partnership details
id	[SPS1-4]

element: **PartnershipReferenceNumber**

XML

PartnershipReferenceNumber 1..1  
MTR\_UTRtype

base	<a href="#">MTR_UTRtype</a>
path	/MTR/SA104S/PartnershipDetails/PartnershipReferenceNumber
cardinality	1..1
description	Partnership reference number
id	[SPS1]

**validation rule:**

error code: 6269	description: Must be valid against the UTR algorithm
transactional message (en)	The entry must be valid against the UTR algorithm. Please check.
error code: 8210	description: Must not be 1111111111, 2222222222, 3333333333, 4444444444, 5555555555, 6666666666, 7777777777, 8888888888, or 9999999999.
transactional message (en)	The entry must not be 1111111111, 2222222222, 3333333333, 4444444444, 5555555555, 6666666666, 7777777777, 8888888888, or 9999999999. Please check.

element: **PartnershipDescription**

XML

PartnershipDescription 1..1  
MTR\_SAnonEmptyStringType

base	<a href="#">MTR_SAnonEmptyStringType</a>
path	/MTR/SA104S/PartnershipDetails/PartnershipDescription
cardinality	1..1
description	Partnership Trade or profession
minLength	1
maxLength	28
id	[SPS2]

element: **DateJoinedPartnership**

XML

DateJoinedPartnership 0..1  
MTR\_SAMTRdateType

base	<a href="#">MTR_SAMTRdateType</a>
path	/MTR/SA104S/PartnershipDetails/DateJoinedPartnership
cardinality	0..1
description	Date started as a partner (If during year of Return)
id	[SPS3]

**validation rule:**

error code: 6731	description: [SPS3] should be within the current return year
transactional message (en)	The date entered must be within the return period.

element: **DateLeftPartnership**

XML

DateLeftPartnership 0..1  
MTR\_SAMTRdateType

base	<a href="#">MTR_SAMTRdateType</a>
path	/MTR/SA104S/PartnershipDetails/DateLeftPartnership
cardinality	0..1

description	Date stopped being a partner (If during year of Return)
id	[SPS4]

**validation rule:**

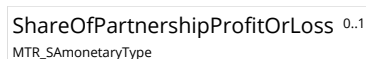
error code: 6731	description: [SPS4] should be within the current return year
transactional message (en)	The date entered must be within the return period.
error code: 6112	description: If both [SPS3] and [SPS4] present then [SPS4] must be same as or later than [SPS3]
transactional message (en)	The date in [SPS4] must be same as or later than the date in [SPS3], if both [SPS3] and [SPS4] completed. Please check.

**element: ShareOfPartnershipTradingOrProfessionalProfits**
**XML**


path	/MTR/SA1045/ShareOfPartnershipTradingOrProfessionalProfits
cardinality	0..1
description	Your share of the partnership's trading or professional profits
id	[SPS8-20]

**validation rule:**

error code: 8223	description: If $(([\text{SPS8}] + [\text{SPS9}]) - [\text{SPS12}])$ is greater than zero, then [SPS16] is mandatory and = $(([\text{SPS8}] + [\text{SPS9}]) - [\text{SPS12}] + [\text{SPS10}] + [\text{SPS11}])$
transactional message (en)	$(([\text{SPS8}] + [\text{SPS9}]) - [\text{SPS12}])$ is greater than zero, [SPS16] must equal $(([\text{SPS8}] + [\text{SPS9}]) - [\text{SPS12}] + [\text{SPS10}] + [\text{SPS11}])$ . Please check.
error code: 8224	description: If $(([\text{SPS8}] + [\text{SPS9}]) \text{ minus } [\text{SPS12}])$ is less than or equal to zero, then if $([\text{SPS10}] + [\text{SPS11}])$ is greater than zero, then [SPS16] is mandatory and equals $([\text{SPS10}] + [\text{SPS11}])$ ; else [SPS16] must be zero or absent.
transactional message (en)	The sum of $([\text{SPS8}] + [\text{SPS9}])$ is less than or equal to zero. If $([\text{SPS10}] + [\text{SPS11}])$ is greater than zero, the amount in box [SPS16] must equal $([\text{SPS10}] + [\text{SPS11}])$ or [SPS16] must be zero or absent. Please check.
error code: 8225	description: If $(([\text{SPS8}] + [\text{SPS9}]) - [\text{SPS12}])$ is less than zero, then [SPS21] is mandatory and = positive equivalent of $(([\text{SPS8}] + [\text{SPS9}]) - [\text{SPS12}])$
transactional message (en)	The sum of $(([\text{SPS8}] + [\text{SPS9}]) - [\text{SPS12}])$ is negative. Please complete box [SPS21] with the positive equivalent.

**element: ShareOfPartnershipProfitOrLoss**
**XML**


base	MTR_SAMonetaryType
path	/MTR/SA1045/ShareOfPartnershipTradingOrProfessionalProfits/ShareOfPartnershipProfitOrLoss

cardinality	0..1
description	Your share of the profit or loss
id	[SPS8]

## element: **TaxYearAdjustment**

**XML**

TaxYearAdjustment 0..1  
MTR\_SAMonetaryType

base	<a href="#">MTR_SAMonetaryType</a>
path	/MTR/SA104S/ShareOfPartnershipTradingOrProfessionalProfits/TaxYearAdjustment
cardinality	0..1
description	Adjustment where your accounting period ended before 31 March in this tax year or where your accounting period was not 12 months long
id	[SPS9]

## element: **ChangeOfAccountingPracticeAdjustment**

**XML**

ChangeOfAccountingPracticeAdjustment 0..1  
MTR\_SAnonZeroMonetaryType

base	<a href="#">MTR_SAnonZeroMonetaryType</a>
path	/MTR/SA104S/ShareOfPartnershipTradingOrProfessionalProfits/ChangeOfAccountingPracticeAdjustment
cardinality	0..1
description	This year's instalment of adjustment on withdrawal of cash basis, or other adjustment for change of basis
id	[SPS10]

## element: **AveragingAdjustment**

**XML**

AveragingAdjustment 0..1  
MTR\_SAMonetaryType

base	<a href="#">MTR_SAMonetaryType</a>
path	/MTR/SA104S/ShareOfPartnershipTradingOrProfessionalProfits/AveragingAdjustment
cardinality	0..1
description	Adjustment for farmers' averaging
id	[SPS11]

## element: **ForeignTaxClaimedAsDeduction**

**XML**

ForeignTaxClaimedAsDeduction 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA104S/ShareOfPartnershipTradingOrProfessionalProfits/ForeignTaxClaimedAsDeduction
cardinality	0..1
description	Foreign tax claimed as a deduction
id	[SPS12]

## element: **AdjustedProfitForYear**

**XML**

AdjustedProfitForYear 0..1  
MTR\_SAnonNegativeMonetaryType



base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA104S/ShareOfPartnershipTradingOrProfessionalProfits/AdjustedProfitForYear
cardinality	0..1
description	Adjusted profit
id	[SPS16]

## element: **LossesBroughtForward**

**XML**

LossesBroughtForward 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA104S/ShareOfPartnershipTradingOrProfessionalProfits/LossesBroughtForward
cardinality	0..1
description	Losses brought forward from last year used this year
id	[SPS17]

### validation rule:

error code: 6781	description: [SPS17] should not exceed [SPS16]
transactional message (en)	The amount in box [SPS17] exceeds the amount in box [SPS16]. Please check.

## element: **TaxableProfitsAfterLosses**

**XML**

TaxableProfitsAfterLosses 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA104S/ShareOfPartnershipTradingOrProfessionalProfits/TaxableProfitsAfterLosses
cardinality	0..1
description	Taxable profit after losses brought forward
id	[SPS18]

### validation rule:

error code: 6783	description: [SPS18] should equal ( [SPS16] minus [SPS17] )
transactional message (en)	The amount in box [SPS18] must equal ( [SPS16] minus [SPS17] ). Please check.

## element: **OtherBusinessIncome**

**XML**

OtherBusinessIncome 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA104S/ShareOfPartnershipTradingOrProfessionalProfits/OtherBusinessIncome
cardinality	0..1
description	Add amounts not included in the partnership accounts
id	[SPS19]

## element: **TotalTaxableBusinessProfits**

**XML**

TotalTaxableBusinessProfits 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA104S/ShareOfPartnershipTradingOrProfessionalProfits/TotalTaxableBusinessProfits
cardinality	0..1

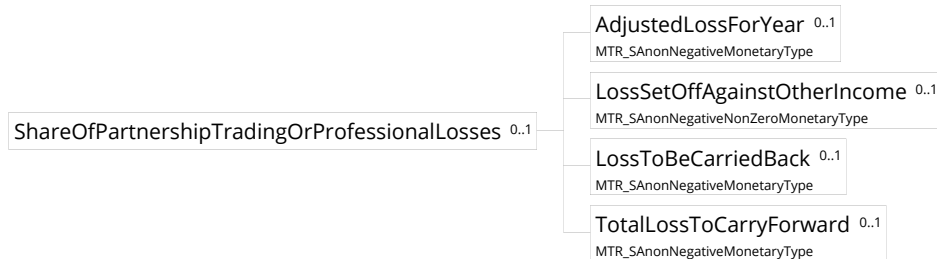
description	Total taxable profits from this business
id	[SPS20]

**validation rule:**

error code: 6784	description: [SPS20] should equal ( [SPS18] plus [SPS19] )
transactional message (en)	The amount in box [SPS20] must equal ( [SPS18] plus [SPS19] ). Please check.

element: **ShareOfPartnershipTradingOrProfessionalLosses**

**XML**



path	/MTR/SA104S/ShareOfPartnershipTradingOrProfessionalLosses
cardinality	0..1
description	Your share of the partnership's trading or professional losses
id	[SPS21-24]

element: **AdjustedLossForYear**

**XML**



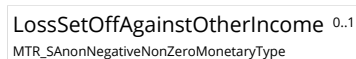
base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA104S/ShareOfPartnershipTradingOrProfessionalLosses/AdjustedLossForYear
cardinality	0..1
description	Allowable loss
id	[SPS21]

**validation rule:**

error code: 8226	description: If (([SPS8] + [SPS9]) - [SPS12]) is greater than or equal to zero, then [SPS21] must be equal to zero or is absent
transactional message (en)	The sum of (([SPS8] + [SPS9]) - [SPS12]) is greater than or equal to zero. The entry in box [SPS21] must be equal to zero or be absent. Please check.

element: **LossSetOffAgainstOtherIncome**

**XML**



base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA104S/ShareOfPartnershipTradingOrProfessionalLosses/LossSetOffAgainstOtherIncome
cardinality	0..1
description	Loss offset against other income
id	[SPS22]

**validation rule:**

error code: 6116	description: [SPS22] should not exceed [SPS21]
transactional message (en)	The amount in box [SPS22] exceeds the amount in box [SPS21]. Please check.

LossToBeCarriedBack 0..1  
MTR\_SAnonNegativeMonetaryType

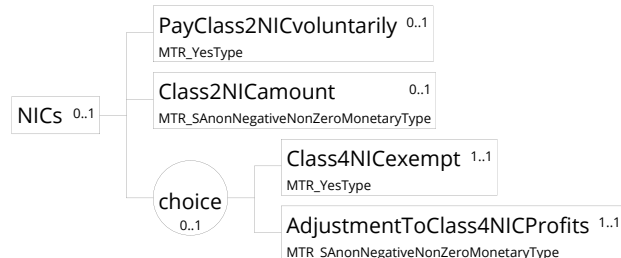
base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA104S/ShareOfPartnershipTradingOrProfessionalLosses/LossToBeCarriedBack
cardinality	0..1
description	Loss to carry back
id	[SPS23]

**validation rule:**

error code: 6785	description: [SPS23] should not exceed ( [SPS21] minus [SPS22] )
transactional message (en)	The amount in box [SPS23] exceeds ( [SPS21] minus [SPS22] ). Please check.

TotalLossToCarryForward 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA104S/ShareOfPartnershipTradingOrProfessionalLosses/TotalLossToCarryForward
cardinality	0..1
description	Loss to carry forward
id	[SPS24]



path	/MTR/SA104S/NICs
cardinality	0..1
description	Class 2 and Class 4 NICs
id	[SPS25-27]

**validation rule:**

error code: 8355	description: If [SPS25-27] is present then at least one of the following should be present: [SPS25], [SPSCL2], [SPS26] or [SPS27]
transactional message (en)	If [SPS25-27] is present there must be an entry in at least one of [SPS25], [SPSCL2], [SPS26] or [SPS27]. Please check.

PayClass2NICvoluntarily 0..1  
MTR\_YesType

base	<a href="#">MTR_YesType</a>
path	/MTR/SA104S/NICs/PayClass2NICvoluntarily
cardinality	0..1
description	Choose to pay Class 2 NIC voluntarily

id	[SPS25]
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**validation rule:**

error code: 8356	description: [SPSCL2] should be present if [SPS25] is present
transactional message (en)	There is an entry in [SPS25]. Please complete [SPSCL2].

element: **Class2NICamount**

**XML**

Class2NICamount 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

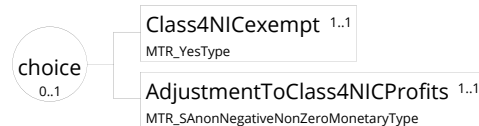
base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA104S/NICs/Class2NICamount
cardinality	0..1
description	Class 2 NIC amount
id	[SPSCL2]

**validation rule:**

error code: 8357	description: [SPSCL2] is valid only if this does not exceed [£217.30]
transactional message (en)	The amount in box [SPSCL2] exceeds [£217.30]. Please check.

choice:

**XML**



path	/MTR/SA104S/NICs
cardinality	0..1

element: **Class4NICexempt**

**XML**

Class4NICexempt 1..1  
MTR\_YesType

base	MTR_YesType
path	/MTR/SA104S/NICs/Class4NICexempt
cardinality	1..1
description	Tick this box if you are Class 4 exempt
id	[SPS26]

element: **AdjustmentToClass4NICProfits**

**XML**

AdjustmentToClass4NICProfits 1..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA104S/NICs/AdjustmentToClass4NICProfits
cardinality	1..1
description	Adjustment to profit chargeable to Class 4 National Insurance
id	[SPS27]

element: **ShareOfUntaxedInterestEtc**

XML

ShareOfUntaxedInterestEtc 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA104S/ShareOfUntaxedInterestEtc
cardinality	0..1
description	Your share of untaxed interest
id	[SPS28]

element: **ShareOfPartnershipsTaxPaid**

XML

ShareOfPartnershipsTaxPaid 0..1

- ShareOfTaxTakenOffByContractors 0..1  
MTR\_SAnonNegativeMonetaryType
- ShareOfTaxTakenOffTradingIncome 0..1  
MTR\_SAnonNegativeMonetaryType

path	/MTR/SA104S/ShareOfPartnershipsTaxPaid
cardinality	0..1
description	Your share of the partnership tax paid
id	[SPS30-31]

element: **ShareOfTaxTakenOffByContractors**

XML

ShareOfTaxTakenOffByContractors 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA104S/ShareOfPartnershipsTaxPaid/ShareOfTaxTakenOffByContractors
cardinality	0..1
description	Share of /CIS25 deductions
id	[SPS30]

element: **ShareOfTaxTakenOffTradingIncome**

XML

ShareOfTaxTakenOffTradingIncome 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA104S/ShareOfPartnershipsTaxPaid/ShareOfTaxTakenOffTradingIncome
cardinality	0..1
description	Share of tax deducted from trading income (not /CIS25)
id	[SPS31]

element: **AnyOtherInformationSpace**

XML

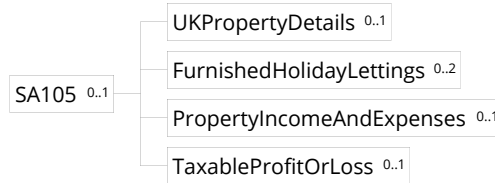
AnyOtherInformationSpace 0..1  
MTR\_SAnonEmptyStringType

base	<a href="#">MTR_SAnonEmptyStringType</a>
path	/MTR/SA104S/AnyOtherInformationSpace
cardinality	0..1
description	Additional information

minLength	1
maxLength	20480
id	[SPS32]

element: **SA105**

**XML**



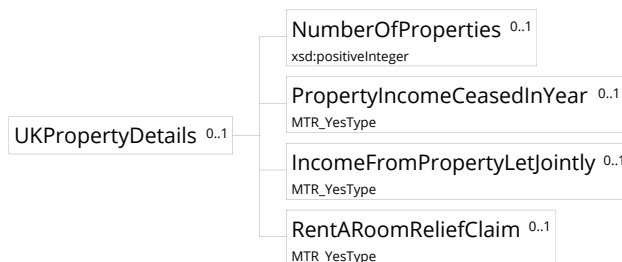
path	/MTR/SA105
cardinality	0..1
description	UK Property
id	[SA105]

**validation rule:**

error code: 6119	description: taxable profit for the year should be present if ( [PRO38] minus [PRO39] ) exceeds 0
transactional message (en)	The sum of ( [PRO38] minus [PRO39] ) exceeds 0. Please complete box [PRO40].
error code: 8264	description: If there are two [PRO5-19], exactly one instance of [PRO18] must be 'yes'
transactional message (en)	As there are two instances of [PRO5-19], exactly one instance of [PRO18] must be 'yes'. Please check.
error code: 8505	description: Total of all instances of [PRO5.1] and [PRO20.1] must not exceed [£1,000]
transactional message (en)	Total of all instances of [PRO5.1] and [PRO20.1] must not exceed [£1,000]
error code: 8506	description: Total of all instances of ( [PRO5] and [PRO11] where (both [PRO5.2] and [PRO18] are absent in that instance ) plus the total of all instances of ( [PRO20], [PRO22], [PRO23] and [PRO31] ) must not exceed [£150,000] if [PRO20.2] is absent.
transactional message (en)	Total of all instances of ( [PRO5] and [PRO11] where both (UKL-LET-TRAD-ACCT) and [PRO18] is absent in that instance ) plus the total of all instances of ( [PRO20], [PRO22], [PRO23] and [PRO31] ) must not exceed [£150,000] if [PRO20.2] is absent.
error code: 8262	description: [PRO38] should be present if ( ( The sum of [PRO20], [PRO22], [PRO23], [PRO30], and [PRO31] ) minus ( The sum of [PRO20.1], [PRO24], [PRO25], [PRO26], [PRO27], [PRO28], [PRO29], [PRO32], [PRO33], [PRO33.1], [PRO33.2], [PRO34], [PRO34.1], [PRO35], [PRO36], and [PRO37] ) ) exceeds 0
transactional message (en)	[PRO38] must be present if ( ( The sum of [PRO20], [PRO22], [PRO23], [PRO30], and [PRO31] ) minus ( The sum of [PRO20.1], [PRO24], [PRO25], [PRO26], [PRO27], [PRO28], [PRO29], [PRO32], [PRO33], [PRO33.1], [PRO33.2], [PRO34], [PRO34.1], [PRO35], [PRO36], and [PRO37] ) ) exceeds 0
error code: 8263	description: [PRO41] should be present if ( ( The sum of [PRO24], [PRO25], [PRO26], [PRO27], [PRO28], [PRO29], [PRO32], [PRO33], [PRO33.1], [PRO33.2], [PRO34], [PRO34.1], [PRO35], [PRO36], and [PRO37] ) minus ( The sum of [PRO20], [PRO22], [PRO23], [PRO30], and [PRO31] ) ) exceeds 0
transactional message (en)	[PRO41] must be present if ( ( The sum of [PRO24], [PRO25], [PRO26], [PRO27], [PRO28], [PRO29], [PRO32], [PRO33], [PRO33.1], [PRO33.2], [PRO34], [PRO34.1], [PRO35], [PRO36], and [PRO37] ) minus ( The sum of [PRO20], [PRO22], [PRO23], [PRO30], and [PRO31] ) ) exceeds 0

element: **UKPropertyDetails**

**XML**



path	/MTR/SA105/UKPropertyDetails
cardinality	0..1
description	UK Property details
id	[PRO1-4]

NumberOfProperties 0..1  
xsd:positiveInteger

base	xsd:positiveInteger
path	/MTR/SA105/UKPropertyDetails/NumberOfProperties
cardinality	0..1
description	How many properties do you rent out
maxInclusive	99
id	[PRO1]

PropertyIncomeCeasedInYear 0..1  
MTR\_YesType

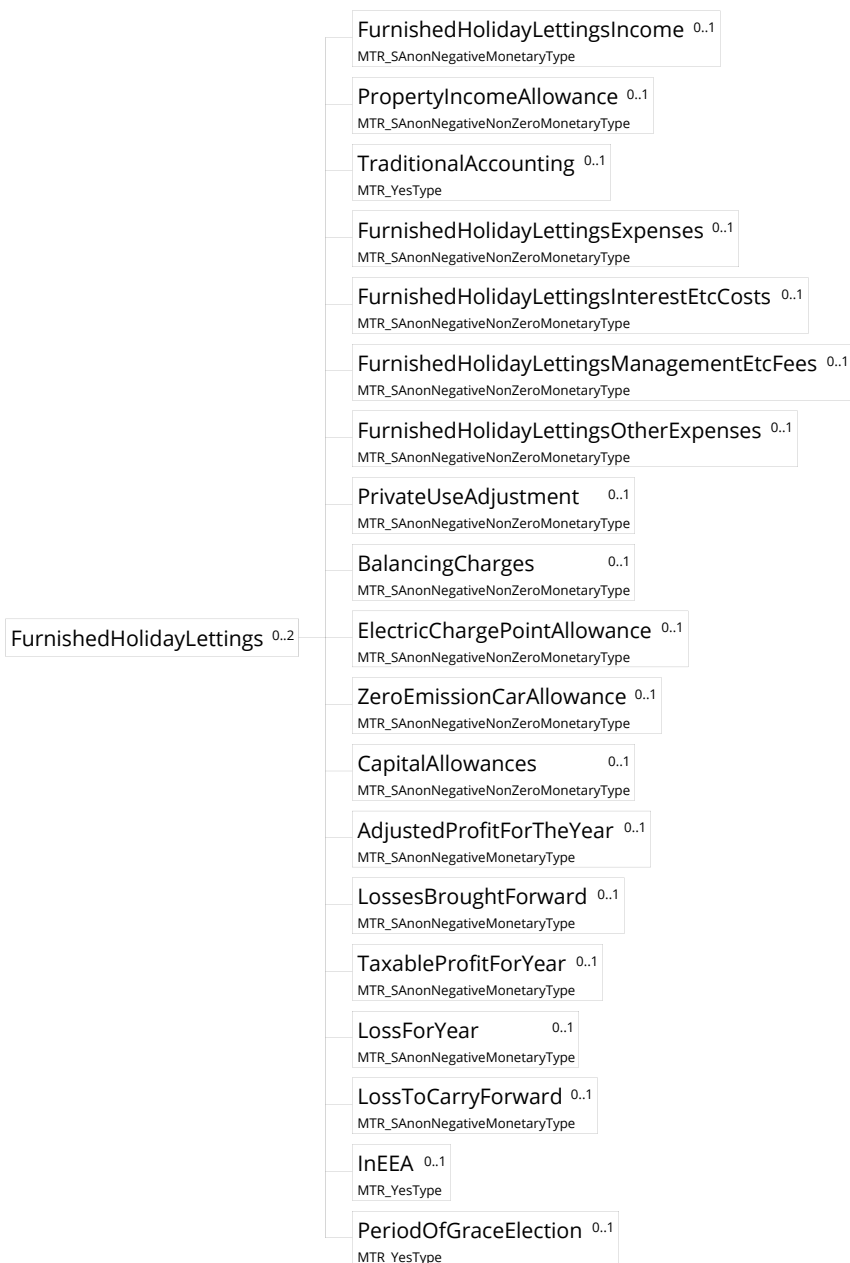
base	<a href="#">MTR_YesType</a>
path	/MTR/SA105/UKPropertyDetails/PropertyIncomeCeasedInYear
cardinality	0..1
description	Property income ceased in year
id	[PRO2]

IncomeFromPropertyLetJointly 0..1  
MTR\_YesType

base	<a href="#">MTR_YesType</a>
path	/MTR/SA105/UKPropertyDetails/IncomeFromPropertyLetJointly
cardinality	0..1
description	Property let jointly
id	[PRO3]

RentARoomReliefClaim 0..1  
MTR\_YesType

base	<a href="#">MTR_YesType</a>
path	/MTR/SA105/UKPropertyDetails/RentARoomReliefClaim
cardinality	0..1
description	Claiming Rent a Room relief
id	[PRO4]



path	/MTR/SA105/FurnishedHolidayLettings
cardinality	0..2
description	Furnished holiday lettings
id	[PRO5-19]

**validation rule:**

error code: 6117	description: [PRO13] is mandatory if the sum of ([PRO5] + [PRO10] + [PRO11]) minus the sum of ([PRO5.1] + [PRO6] + [PRO7] + [PRO8] + [PRO9] + [PRO11.1] + [PRO11.2] + [PRO12]) is more than zero.
transactional message (en)	The sum of ([PRO5] + [PRO10] + [PRO11]) minus the sum of ([PRO5.1] + [PRO6] + [PRO7] + [PRO8] + [PRO9] + [PRO11.1] + [PRO11.2] + [PRO12]) is more than zero. Please complete box [PRO13].
error code: 8289	description: [PRO15] should be present if ( [PRO13] minus [PRO14] ) exceeds 0
transactional message (en)	The sum of ( [PRO13] minus [PRO14] ) exceeds 0. Please complete box [PRO15].
error code: 8290	description: [PRO16] should be present if ( ( The sum of [PRO6], [PRO7], [PRO8], [PRO9], [PRO11.1], [PRO11.2] and [PRO12] ) minus ( The sum of [PRO5], [PRO10], and [PRO11] ) ) exceeds 0
transactional message (en)	The sum of ( ( [PRO6], [PRO7], [PRO8], [PRO9], [PRO11.1], [PRO11.2] and [PRO12] ) minus ( [PRO5], [PRO10], and [PRO11] ) ) exceeds 0. Please complete box [PRO16].
error code: 8507	description: If there is an occurrence of [PRO5-19] without [PRO18], and any box in [SA105] after the end of [PRO5-19] has been submitted, then [PRO20.2] and the [PRO5.2] from that occurrence must either both be submitted or both be absent.



transactional message (en)	If there is an occurrence of [PRO5-19] without [PRO18], and any box in [SA105] after the end of [PRO5-19] has been submitted, then [PRO20.2] and the [PRO5.2] from that occurrence must either both be submitted or both be absent.
error code: 8508	description: If an instance of [PRO5-19] exists where [PRO18] is present, [PRO5.2] is absent and [PRO5] or [PRO11] are present then the sum of ( [PRO5] and [PRO11] ) for that instance plus the total for all instances of ( [FOR14], [FOR16] and [FOR20] ) must not exceed [£150,000].
transactional message (en)	If an instance of [PRO5-19] exists where [PRO18] is present, [PRO5.2] is absent and [PRO5] or [PRO11] are present then the sum of ( [PRO5] and [PRO11] ) for that instance plus the total for all instances of ( [FOR14], [FOR16] and [FOR20] ) must not exceed [£150,000].

#### element: **FurnishedHolidayLettingsIncome**

**XML**

FurnishedHolidayLettingsIncome 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA105/FurnishedHolidayLettings/FurnishedHolidayLettingsIncome
cardinality	0..1
description	Income from furnished holiday lettings
id	[PRO5]

#### element: **PropertyIncomeAllowance**

**XML**

PropertyIncomeAllowance 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA105/FurnishedHolidayLettings/PropertyIncomeAllowance
cardinality	0..1
description	Amount of property income allowance claimed
maxInclusive	1000.00
id	[PRO5.1]

#### validation rule:

error code: 8509	description: [PRO5.1] must not exceed the sum of [PRO5] and [PRO11].
transactional message (en)	The amount in box [PRO5.1] exceeds [PRO5] and [PRO11]. Please check.

#### element: **TraditionalAccounting**

**XML**

TraditionalAccounting 0..1  
MTR\_YesType

base	<a href="#">MTR_YesType</a>
path	/MTR/SA105/FurnishedHolidayLettings/TraditionalAccounting
cardinality	0..1
description	Used traditional accounting rather than cash basis to calculate income and expenses
id	[PRO5.2]

#### element: **FurnishedHolidayLettingsExpenses**

**XML**

FurnishedHolidayLettingsExpenses 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA105/FurnishedHolidayLettings/FurnishedHolidayLettingsExpenses
cardinality	0..1
description	Rent rates insurances and ground rents etc.

id	[PRO6]
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**validation rule:**

error code: 8510	description: [PRO6] should not be present if any instance of [PRO5.1] or [PRO20.1] or [FOR14.1] is present.
transactional message (en)	The entry in box [PRO6] should not be present as there is an entry in [PRO5.1] or [PRO20.1] or [FOR14.1] Please check.

**element: FurnishedHolidayLettingsInterestEtcCosts**

**XML**

FurnishedHolidayLettingsInterestEtcCosts 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA105/FurnishedHolidayLettings/FurnishedHolidayLettingsInterestEtcCosts
cardinality	0..1
description	Finance charges including interest
id	[PRO7]

**validation rule:**

error code: 8511	description: [PRO7] should not be present if any instance of [PRO5.1] or [PRO20.1] or [FOR14.1] is present.
transactional message (en)	The entry in box [PRO7] should not be present as there is an entry in [PRO5.1] or [PRO20.1] or [FOR14.1] Please check.

**element: FurnishedHolidayLettingsManagementEtcFees**

**XML**

FurnishedHolidayLettingsManagementEtcFees 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA105/FurnishedHolidayLettings/FurnishedHolidayLettingsManagementEtcFees
cardinality	0..1
description	Legal and professional costs
id	[PRO8]

**validation rule:**

error code: 8512	description: [PRO8] should not be present if any instance of [PRO5.1] or [PRO20.1] or [FOR14.1] is present.
transactional message (en)	The entry in box [PRO8] should not be present as there is an entry in [PRO5.1] or [PRO20.1] or [FOR14.1] Please check.

**element: FurnishedHolidayLettingsOtherExpenses**

**XML**

FurnishedHolidayLettingsOtherExpenses 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA105/FurnishedHolidayLettings/FurnishedHolidayLettingsOtherExpenses
cardinality	0..1
description	Other expenses
id	[PRO9]

**validation rule:**

error code: 8513	description: [PRO9] should not be present if any instance of [PRO5.1] or [PRO20.1] or [FOR14.1] is present.
transactional message (en)	The entry in box [PRO9] should not be present as there is an entry in [PRO5.1] or [PRO20.1] or [FOR14.1] Please check.

PrivateUseAdjustment 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA105/FurnishedHolidayLettings/PrivateUseAdjustment
cardinality	0..1
description	Private use proportions
id	[PRO10]

**validation rule:**

error code: 6140	description: [PRO10] should not exceed ( The sum of [PRO6], [PRO7], [PRO8], and [PRO9] )
transactional message (en)	The amount in box [PRO10] exceeds ( the sum of [PRO6], [PRO7], [PRO8], and [PRO9] ). Please check.
error code: 8514	description: [PRO10] should not be present if any instance of [PRO5.1] or [PRO20.1] or [FOR14.1] is present.
transactional message (en)	The entry in box [PRO10] should not be present as there is an entry in [PRO5.1] or [PRO20.1] or [FOR14.1] Please check.

BalancingCharges 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA105/FurnishedHolidayLettings/BalancingCharges
cardinality	0..1
description	Balancing charges
id	[PRO11]

ElectricChargePointAllowance 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA105/FurnishedHolidayLettings/ElectricChargePointAllowance
cardinality	0..1
description	Electric charge-point allowance
id	[PRO11.1]

**validation rule:**

error code: 8593	description: [PRO11.1] should not be present if any instance of [PRO5.1] or [PRO20.1] or [FOR14.1] is present.
transactional message (en)	The entry in box [PRO11.1] should not be present as there is an entry in [PRO5.1] or [PRO20.1] or [FOR14.1] Please check.

ZeroEmissionCarAllowance 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA105/FurnishedHolidayLettings/ZeroEmissionCarAllowance
cardinality	0..1
description	Zero-emission car allowance

id	[PRO11.2]
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**validation rule:**

error code: 8589	description: [PRO11.2] should not be present if any instance of [PRO5.1] or [PRO20.1] or [FOR14.1] is present.
transactional message (en)	The entry in box [PRO11.2] should not be present as there is an entry in [PRO5.1] or [PRO20.1] or [FOR14.1] Please check.

element: **CapitalAllowances**

**XML**

CapitalAllowances	0..1
MTR_SAnonNegativeNonZeroMonetaryType	

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA105/FurnishedHolidayLettings/CapitalAllowances
cardinality	0..1
description	Capital allowances
id	[PRO12]

**validation rule:**

error code: 8515	description: [PRO12] should not be present if any instance of [PRO5.1] or [PRO20.1] or [FOR14.1] is present.
transactional message (en)	The entry in box [PRO12] should not be present as there is an entry in [PRO5.1] or [PRO20.1] or [FOR14.1] Please check.

element: **AdjustedProfitForTheYear**

**XML**

AdjustedProfitForTheYear	0..1
MTR_SAnonNegativeMonetaryType	

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA105/FurnishedHolidayLettings/AdjustedProfitForTheYear
cardinality	0..1
description	Adjusted profit for the period
id	[PRO13]

**validation rule:**

error code: 8267	description: [PRO13] must equal the sum of [PRO5] + [PRO10] + [PRO11] minus sum of ([PRO5.1] + [PRO6] + [PRO7] + [PRO8] + [PRO9] + [PRO11.1] + [PRO11.2] + [PRO12])
transactional message (en)	The amount in box [PRO13] must equal the sum of [PRO5] + [PRO10] + [PRO11] minus sum of ([PRO5.1] + [PRO6] + [PRO7] + [PRO8] + [PRO9] + [PRO11.1] + [PRO11.2] + [PRO12]). Please check.

element: **LossesBroughtForward**

**XML**

LossesBroughtForward	0..1
MTR_SAnonNegativeMonetaryType	

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA105/FurnishedHolidayLettings/LossesBroughtForward
cardinality	0..1
description	furnished holiday lettings losses brought forward
id	[PRO14]

**validation rule:**

error code: 8440	description: [PRO14] must not exceed [PRO13]
transactional message (en)	The amount in box [PRO14] exceeds [PRO13] Please check.

TaxableProfitForYear 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA105/FurnishedHolidayLettings/TaxableProfitForYear
cardinality	0..1
description	furnished holiday lettings taxable profit for year
id	[PRO15]

**validation rule:**

error code: 8266	description: [PRO15] must equal [PRO13] minus [PRO14]
transactional message (en)	The amount in box [PRO15] must equal ([PRO13] minus [PRO14]). Please check.

LossForYear 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA105/FurnishedHolidayLettings/LossForYear
cardinality	0..1
description	furnished holiday lettings loss for year
id	[PRO16]

**validation rule:**

error code: 8268	description: If [PRO16] present then [PRO15] must be absent or zero.
transactional message (en)	There is an entry in box [PRO16], box [PRO15] must be absent or zero. Please check.
error code: 8265	description: [PRO16] must equal [PRO6] + [PRO7] + [PRO8] + [PRO9] + [PRO11.1] + [PRO11.2] + [PRO12] minus ([PRO5] + [PRO10] + [PRO11]).
transactional message (en)	The amount in box [PRO16] must equal the sum of [PRO6] + [PRO7] + [PRO8] + [PRO9] + [PRO11.1] + [PRO11.2] + [PRO12] minus ([PRO5] + [PRO10] + [PRO11]). Please check.
error code: 8516	description: [PRO16] should not be present if any instance of [PRO5.1] or [PRO20.1] or [FOR14.1] is present.
transactional message (en)	The entry in box [PRO16] should not be present as there is an entry in [PRO5.1] or [PRO20.1] or [FOR14.1] Please check.

LossToCarryForward 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA105/FurnishedHolidayLettings/LossToCarryForward
cardinality	0..1
description	furnished holiday lettings loss to carry forward
id	[PRO17]

InEEA 0..1  
MTR\_YesType

base	<a href="#">MTR_YesType</a>
path	/MTR/SA105/FurnishedHolidayLettings/InEEA

cardinality	0..1
description	FHL in EEA
id	[PRO18]

## element: **PeriodOfGraceElection**

**XML**

PeriodOfGraceElection 0..1  
MTR\_YesType

base	<a href="#">MTR_YesType</a>
path	/MTR/SA105/FurnishedHolidayLettings/PeriodOfGraceElection
cardinality	0..1
description	Furnished lets period of grace election
id	[PRO19]

## element: **PropertyIncomeAndExpenses**

**XML**



path	/MTR/SA105/PropertyIncomeAndExpenses
cardinality	0..1
description	Property income and expenses
id	[PRO20-29]

## element: **TotalRentsAndOtherIncomeFromProperty**

**XML**

TotalRentsAndOtherIncomeFromProperty 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA105/PropertyIncomeAndExpenses/TotalRentsAndOtherIncomeFromProperty
cardinality	0..1
description	Total rents and other income including furnished holiday lettings

id	[PRO20]
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## element: **PropertyIncomeAllowance**

**XML**

PropertyIncomeAllowance 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA105/PropertyIncomeAndExpenses/PropertyIncomeAllowance
cardinality	0..1
description	Amount of property income allowance claimed
maxInclusive	1000.00
id	[PRO20.1]

### validation rule:

error code: 8517	description: [PRO20.1] must not exceed the sum of [PRO20], [PRO22], [PRO23] and [PRO31].
transactional message (en)	The amount in box [PRO20.1] exceeds [PRO20], [PRO22], [PRO23] and [PRO31]. Please check.

## element: **TraditionalAccounting**

**XML**

TraditionalAccounting 0..1  
MTR\_YesType

base	MTR_YesType
path	/MTR/SA105/PropertyIncomeAndExpenses/TraditionalAccounting
cardinality	0..1
description	Used traditional accounting rather than cash basis to calculate income and expenses
id	[PRO20.2]

## element: **TaxTakenOffAnyIncome**

**XML**

TaxTakenOffAnyIncome 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA105/PropertyIncomeAndExpenses/TaxTakenOffAnyIncome
cardinality	0..1
description	Tax taken off
id	[PRO21]

## element: **PremiumsForGrantOfALease**

**XML**

PremiumsForGrantOfALease 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA105/PropertyIncomeAndExpenses/PremiumsForGrantOfALease
cardinality	0..1
description	Chargeable premium
id	[PRO22]

## element: **ReversePremiumsAndInducements**

**XML**

ReversePremiumsAndInducements 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA105/PropertyIncomeAndExpenses/ReversePremiumsAndInducements
cardinality	0..1
description	Reverse Premiums
id	[PRO23]

#### element: **RentRatesInsuranceAndGroundRents**

**XML**

RentRatesInsuranceAndGroundRents 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA105/PropertyIncomeAndExpenses/RentRatesInsuranceAndGroundRents
cardinality	0..1
description	Rent, rates, insurance and ground rents
id	[PRO24]

#### validation rule:

error code: 8518	description: [PRO24] should not be present if any instance of [PRO5.1] or [PRO20.1] or [FOR14.1] is present.
transactional message (en)	The entry in box [PRO24] should not be present as there is an entry in [PRO5.1] or [PRO20.1] or [FOR14.1] Please check.

#### element: **RepairsAndMaintenance**

**XML**

RepairsAndMaintenance 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA105/PropertyIncomeAndExpenses/RepairsAndMaintenance
cardinality	0..1
description	Repairs and maintenance
id	[PRO25]

#### validation rule:

error code: 8519	description: [PRO25] should not be present if any instance of [PRO5.1] or [PRO20.1] or [FOR14.1] is present.
transactional message (en)	The entry in box [PRO25] should not be present as there is an entry in [PRO5.1] or [PRO20.1] or [FOR14.1] Please check.

#### element: **AllowableInterestAndOtherFinancialCharges**

**XML**

AllowableInterestAndOtherFinancialCharges 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA105/PropertyIncomeAndExpenses/AllowableInterestAndOtherFinancialCharges
cardinality	0..1
description	Non-residential property finance costs
id	[PRO26]

#### validation rule:

error code: 8520	description: [PRO26] should not be present if any instance of [PRO5.1] or [PRO20.1] or [FOR14.1] is present.
transactional message (en)	The entry in box [PRO26] should not be present as there is an entry in [PRO5.1] or [PRO20.1] or [FOR14.1] Please check.



## element: LegalManagementAndProfessionalFees

XML

LegalManagementAndProfessionalFees 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA105/PropertyIncomeAndExpenses/LegalManagementAndProfessionalFees
cardinality	0..1
description	Legal and professional costs
id	[PRO27]

### validation rule:

error code: 8521	description: [PRO27] should not be present if any instance of [PRO5.1] or [PRO20.1] or [FOR14.1] is present.
transactional message (en)	The entry in box [PRO27] should not be present as there is an entry in [PRO5.1] or [PRO20.1] or [FOR14.1] Please check.

## element: CostsOfServicesProvided

XML

CostsOfServicesProvided 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA105/PropertyIncomeAndExpenses/CostsOfServicesProvided
cardinality	0..1
description	Cost of services provided including wages
id	[PRO28]

### validation rule:

error code: 8522	description: [PRO28] should not be present if any instance of [PRO5.1] or [PRO20.1] or [FOR14.1] is present.
transactional message (en)	The entry in box [PRO28] should not be present as there is an entry in [PRO5.1] or [PRO20.1] or [FOR14.1] Please check.

## element: OtherPropertyExpenses

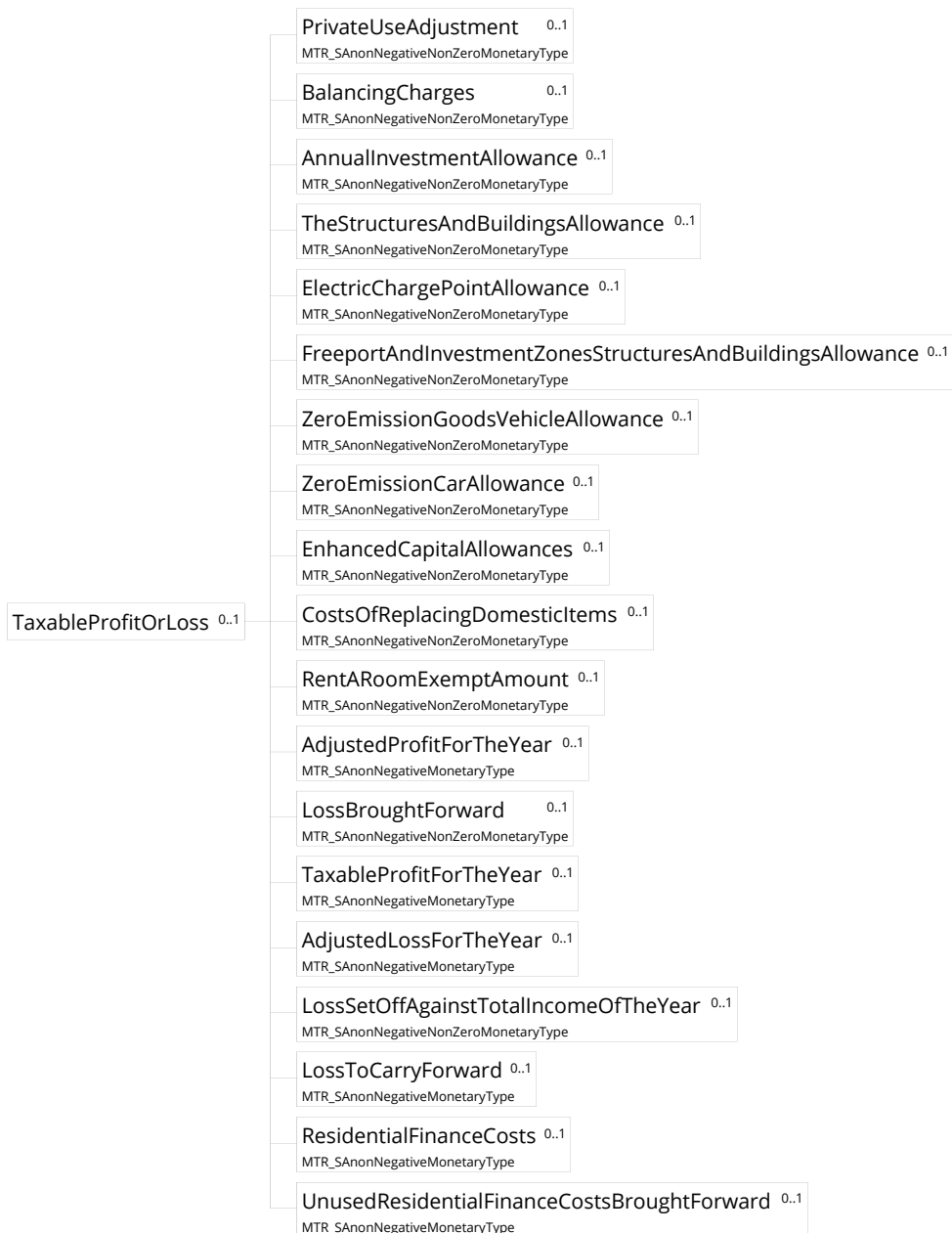
XML

OtherPropertyExpenses 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

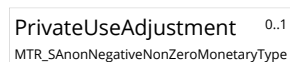
base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA105/PropertyIncomeAndExpenses/OtherPropertyExpenses
cardinality	0..1
description	Other expenses
id	[PRO29]

### validation rule:

error code: 8523	description: [PRO29] should not be present if any instance of [PRO5.1] or [PRO20.1] or [FOR14.1] is present.
transactional message (en)	The entry in box [PRO29] should not be present as there is an entry in [PRO5.1] or [PRO20.1] or [FOR14.1] Please check.



path	/MTR/SA105/TaxableProfitOrLoss
cardinality	0..1
description	Calculating your taxable profit or loss
id	[PRO30-45]



base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA105/TaxableProfitOrLoss/PrivateUseAdjustment
cardinality	0..1
description	Private use proportions
id	[PRO30]

**validation rule:**

error code: 8524	description: [PRO30] should not be present if any instance of [PRO5.1] or [PRO20.1] or [FOR14.1] is present.
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transactional message (en)	The entry in box [PRO30] should not be present as there is an entry in [PRO5.1] or [PRO20.1] or [FOR14.1] Please check.
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## element: **BalancingCharges**

**XML**

BalancingCharges 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA105/TaxableProfitOrLoss/BalancingCharges
cardinality	0..1
description	Balancing charges
id	[PRO31]

## element: **AnnualInvestmentAllowance**

**XML**

AnnualInvestmentAllowance 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA105/TaxableProfitOrLoss/AnnualInvestmentAllowance
cardinality	0..1
description	Investment allowance
id	[PRO32]

### validation rule:

error code: 6122	description: [PRO32] should not exceed [£1,000,000]
transactional message (en)	The amount in box [PRO32] exceeds [£1,000,000]. Please check.
error code: 8525	description: [PRO32] should not be present if any instance of [PRO5.1] or [PRO20.1] or [FOR14.1] is present.
transactional message (en)	The entry in box [PRO32] should not be present as there is an entry in [PRO5.1] or [PRO20.1] or [FOR14.1] Please check.
error code: 8526	description: [PRO32] should not be present if [PRO20.2] is absent
transactional message (en)	The entry in box [PRO32] should not be present as there is no entry in [PRO20.2] Please check.

## element: **TheStructuresAndBuildingsAllowance**

**XML**

TheStructuresAndBuildingsAllowance 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA105/TaxableProfitOrLoss/TheStructuresAndBuildingsAllowance
cardinality	0..1
description	The Structures and Buildings Allowance
id	[PRO33]

### validation rule:

error code: 8594	description: [PRO33] should not be present if any instance of [PRO5.1] or [PRO20.1] or [FOR14.1] is present.
transactional message (en)	The entry in box [PRO33] should not be present as there is an entry in [PRO5.1] or [PRO20.1] or [FOR14.1] Please check.

## element: **ElectricChargePointAllowance**

**XML**

ElectricChargePointAllowance 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA105/TaxableProfitOrLoss/ElectricChargePointAllowance
cardinality	0..1
description	Electric charge-point allowance
id	[PRO33.1]

**validation rule:**

error code: 8595	description: [PRO33.1] should not be present if any instance of [PRO5.1] or [PRO20.1] or [FOR14.1] is present.
transactional message (en)	The entry in box [PRO33.1] should not be present as there is an entry in [PRO5.1] or [PRO20.1] or [FOR14.1] Please check.

**element: FreeportAndInvestmentZonesStructuresAndBuildingsAllowance**

**XML**

FreeportAndInvestmentZonesStructuresAndBuildingsAllowance 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA105/TaxableProfitOrLoss/FreeportAndInvestmentZonesStructuresAndBuildingsAllowance
cardinality	0..1
description	Freeport and Investment Zones Structures and Buildings Allowance
id	[PRO33.2]

**validation rule:**

error code: 8530	description: [PRO33.2] should not be present if any instance of [PRO5.1] or [PRO20.1] or [FOR14.1] is present.
transactional message (en)	The entry in box [PRO33.2] should not be present as there is an entry in [PRO5.1] or [PRO20.1] or [FOR14.1] Please check.

**element: ZeroEmissionGoodsVehicleAllowance**

**XML**

ZeroEmissionGoodsVehicleAllowance 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA105/TaxableProfitOrLoss/ZeroEmissionGoodsVehicleAllowance
cardinality	0..1
description	Zero-emission goods vehicle allowance
id	[PRO34]

**validation rule:**

error code: 8527	description: [PRO34] should not be present if any instance of [PRO5.1] or [PRO20.1] or [FOR14.1] is present.
transactional message (en)	The entry in box [PRO34] should not be present as there is an entry in [PRO5.1] or [PRO20.1] or [FOR14.1] Please check.

**element: ZeroEmissionCarAllowance**

**XML**

ZeroEmissionCarAllowance 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA105/TaxableProfitOrLoss/ZeroEmissionCarAllowance
cardinality	0..1
description	Zero-emission car allowance
id	[PRO34.1]

**validation rule:**

error code: 8559	description: [PRO34.1] should not be present if any instance of [PRO5.1] or [PRO20.1] or [FOR14.1] is present.
transactional message (en)	The entry in box [PRO34.1] should not be present as there is an entry in [PRO5.1] or [PRO20.1] or [FOR14.1] Please check.

**element: EnhancedCapitalAllowances****XML**

EnhancedCapitalAllowances 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA105/TaxableProfitOrLoss/EnhancedCapitalAllowances
cardinality	0..1
description	Capital allowances
id	[PRO35]

**validation rule:**

error code: 8528	description: [PRO35] should not be present if any instance of [PRO5.1] or [PRO20.1] or [FOR14.1] is present.
transactional message (en)	The entry in box [PRO35] should not be present as there is an entry in [PRO5.1] or [PRO20.1] or [FOR14.1] Please check.

**element: CostsOfReplacingDomesticItems****XML**

CostsOfReplacingDomesticItems 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA105/TaxableProfitOrLoss/CostsOfReplacingDomesticItems
cardinality	0..1
description	Costs of replacing domestic items - for residential lettings only
id	[PRO36]

**validation rule:**

error code: 8529	description: [PRO36] should not be present if any instance of [PRO5.1] or [PRO20.1] or [FOR14.1] is present.
transactional message (en)	The entry in box [PRO36] should not be present as there is an entry in [PRO5.1] or [PRO20.1] or [FOR14.1] Please check.

**element: RentARoomExemptAmount****XML**

RentARoomExemptAmount 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA105/TaxableProfitOrLoss/RentARoomExemptAmount
cardinality	0..1
description	Rent a room exempt amount
id	[PRO37]

**validation rule:**

error code: 6468	description: If present [PRO4] must be absent
transactional message (en)	There is an entry in box [PRO37], box [PRO4] must be absent. Please amend the incorrect entry.
error code: 6469	description: [PRO37] is valid if and only if this does not exceed [£7,500]
transactional message (en)	The amount in box [PRO37] exceeds [£7,500]. Please check.

## element: AdjustedProfitForTheYear

XML

AdjustedProfitForTheYear 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA105/TaxableProfitOrLoss/AdjustedProfitForTheYear
cardinality	0..1
description	Adjusted Profit for the year
id	[PRO38]

### validation rule:

error code: 8269	description: If [PRO38] is present the following should be true: [PRO38] equals ( ( The sum of [PRO20], [PRO22], [PRO23], [PRO30], and [PRO31] ) minus ( The sum of [PRO20.1], [PRO24], [PRO25], [PRO26], [PRO27], [PRO28], [PRO29], [PRO32], [PRO33], [PRO33.1], [PRO33.2], [PRO34], [PRO34.1], [PRO35], [PRO36], and [PRO37] ) )
transactional message (en)	The amount in box [PRO38] must equal ( the sum of [PRO20], [PRO22], [PRO23], [PRO30] and [PRO31] ) minus ( the sum of [PRO20.1], [PRO24], [PRO25], [PRO26], [PRO27], [PRO28], [PRO29], [PRO32], [PRO33], [PRO33.1], [PRO33.2], [PRO34], [PRO34.1], [PRO35], [PRO36] and [PRO37] ). Please check.

## element: LossBroughtForward

XML

LossBroughtForward 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA105/TaxableProfitOrLoss/LossBroughtForward
cardinality	0..1
description	Loss B/F from P/Y
id	[PRO39]

### validation rule:

error code: 8441	description: [PRO39] should not exceed [PRO38]
transactional message (en)	The amount in box [PRO39] exceeds [PRO38] Please check

## element: TaxableProfitForTheYear

XML

TaxableProfitForTheYear 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA105/TaxableProfitOrLoss/TaxableProfitForTheYear
cardinality	0..1
description	Taxable Profit
id	[PRO40]

### validation rule:

error code: 6472	description: [PRO40] should equal ( [PRO38] minus [PRO39] )
transactional message (en)	The amount in box [PRO40] must equal( [PRO38] minus [PRO39] ). Please check.

## element: AdjustedLossForTheYear

XML

AdjustedLossForTheYear 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA105/TaxableProfitOrLoss/AdjustedLossForTheYear

cardinality	0..1
description	Adjusted loss for the year
id	[PRO41]

**validation rule:**

error code: 8531	description: [PRO41] should not be present if [PRO20.1] is present.
transactional message (en)	The entry in box [PRO41] should not be present as there is an entry in box [PRO20.1] Please check.
error code: 8270	description: If [PRO41] is present the following should be true: [PRO41] equals ( ( The sum of [PRO24], [PRO25], [PRO26], [PRO27], [PRO28], [PRO29], [PRO32], [PRO33], [PRO33.1], [PRO33.2], [PRO34], [PRO34.1], [PRO35], [PRO36], and [PRO37] ) minus ( The sum of [PRO20], [PRO22], [PRO23], [PRO30], and [PRO31] ) )
transactional message (en)	[PRO41] is present so the following should be true: [PRO41] equals ( ( The sum of [PRO24], [PRO25], [PRO26], [PRO27], [PRO28], [PRO29], [PRO32], [PRO33], [PRO33.1], [PRO33.2], [PRO34], [PRO34.1], [PRO35], [PRO36], and [PRO37] ) minus ( The sum of [PRO20], [PRO22], [PRO23], [PRO30], and [PRO31] ) )

**element: LossSetOffAgainstTotalIncomeOfTheYear**
**XML**

LossSetOffAgainstTotalIncomeOfTheYear 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA105/TaxableProfitOrLoss/LossSetOffAgainstTotalIncomeOfTheYear
cardinality	0..1
description	Loss set off against total income of the year
id	[PRO42]

**validation rule:**

error code: 8532	description: [PRO42] should not be present if [PRO20.1] is present.
transactional message (en)	The entry in box [PRO42] should not be present as there is an entry in [PRO20.1] Please check.
error code: 8533	description: [PRO42] should not be present if [PRO20.2] is absent
transactional message (en)	The entry in box [PRO42] should not be present as there is no entry in [PRO20.2] Please check.

**element: LossToCarryForward**
**XML**

LossToCarryForward 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA105/TaxableProfitOrLoss/LossToCarryForward
cardinality	0..1
description	Loss to carry forward to following year
id	[PRO43]

**element: ResidentialFinanceCosts**
**XML**

ResidentialFinanceCosts 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA105/TaxableProfitOrLoss/ResidentialFinanceCosts
cardinality	0..1
description	Residential property finance costs
id	[PRO44]

**validation rule:**

error code: 8534	description: [PRO44] should not be present if any instance of [PRO5.1] or [PRO20.1] or [FOR14.1] is present.
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transactional message (en)	The entry in box [PRO44] should not be present as there is an entry in [PRO5.1] or [PRO20.1] or [FOR14.1] Please check.
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## element: **UnusedResidentialFinanceCostsBroughtForward**

**XML**

UnusedResidentialFinanceCostsBroughtForward 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA105/TaxableProfitOrLoss/UnusedResidentialFinanceCostsBroughtForward
cardinality	0..1
description	Unused residential property finance costs brought forward
id	[PRO45]

### validation rule:

error code: 8596	description: [PRO45] should not be present if any instance of [PRO5.1] or [PRO20.1] or [FOR14.1] is present.
transactional message (en)	The entry in box [PRO45] should not be present as there is an entry in [PRO5.1] or [PRO20.1] or [FOR14.1] Please check.





path	/MTR/SA106
cardinality	0..1
description	Foreign
id	[SA106]

**validation rule:**

error code: 6124	description: net profit or loss should be present if [FOR14] or [FOR16] or [FOR17]
transactional message (en)	There is an entry in [FOR14] or [FOR16] or [FOR17]. Please complete box [FOR18].
error code: 6127	description: total taxable profit should be present if ( [FOR25] minus [FOR26] ) exceeds 0
transactional message (en)	The sum of ( [FOR25] minus [FOR26] ) exceeds 0. Please complete box [FOR27].
error code: 6128	description: total foreign tax taken off should be present if [FOR30C]
transactional message (en)	There is an entry in box [FOR30C]. Please complete box [FOR28].
error code: 6130	description: total Special Withholding Tax should be present if [FOR30D]
transactional message (en)	There is an entry in box [FOR30D]. Please complete box [FOR29].
error code: 8535	description: Total of all instances of [FOR14.1] must not exceed [£1,000]
transactional message (en)	Total of all instances of [FOR14.1] must not exceed [£1,000] Please check.

error code: 8536	description: All occurrences of [FOR14-FOR24.2 / FOR30A-FOR30F] must have the same value of [FOR14.2].
transactional message (en)	All values in [FOR14.2] must match values in [FOR14-FOR24.2 / FOR30A-FOR30F]. Please check.
error code: 8537	description: Total across all instances of [FOR14], [FOR16] & [FOR20] must not exceed [£150,000] if no [FOR14.2] is present
transactional message (en)	Total across all instances of [FOR14], [FOR16] & [FOR20] must not exceed [£150,000] if no [FOR14.2] is present.
error code: 8571	description: [FOR30] should be present if [FOR30F] is present
transactional message (en)	[FOR30] must be present if [FOR30F] is present

## element: **UnremittableIncome**

**XML**

UnremittableIncome 0..1  
MTR\_YesType

base	MTR_YesType
path	/MTR/SA106/UnremittableIncome
cardinality	0..1
description	Unremittable Income sig
id	[FOR1]

## element: **ForeignTaxCreditRelief**

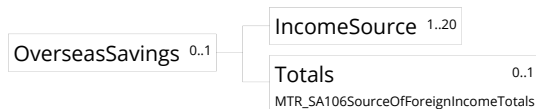
**XML**

ForeignTaxCreditRelief 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA106/ForeignTaxCreditRelief
cardinality	0..1
description	Total Foreign tax credit relief
id	[FOR2]

## element: **OverseasSavings**

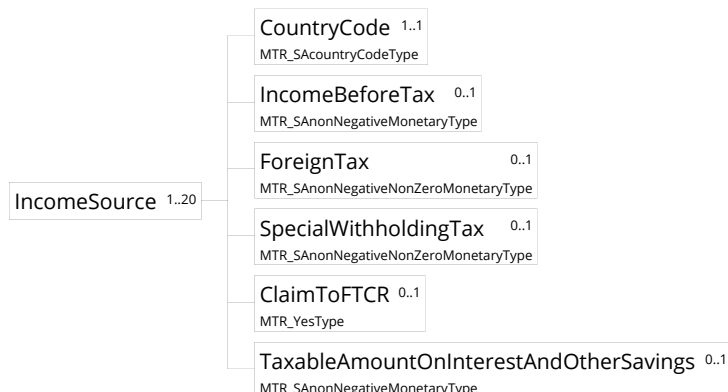
**XML**



path	/MTR/SA106/OverseasSavings
cardinality	0..1

## element: **IncomeSource**

**XML**



path	/MTR/SA106/OverseasSavings/IncomeSource
cardinality	1..20
description	New Container for boxes [FOR4A] to [FOR4F]
id	[FOR4A-FOR4F]

**validation rule:**

error code: 6598	description: If [FOR4E] is Y, [FOR4F] must = [FOR4B] otherwise [FOR4F] must = [FOR4B] minus [FOR4C]
transactional message (en)	The amount in box [FOR4F] must equal [FOR4B] if box [FOR4E] completed. If box [FOR4E] not completed, [FOR4F] must equal [FOR4B] minus [FOR4C]. Please check.

element: **CountryCode**

**XML**

CountryCode 1..1  
MTR\_SACountryCodeType

base	<a href="#">MTR_SACountryCodeType</a>
path	/MTR/SA106/OverseasSavings/IncomeSource/CountryCode
cardinality	1..1
description	Interest -country code
id	[FOR4A]

element: **IncomeBeforeTax**

**XML**

IncomeBeforeTax 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA106/OverseasSavings/IncomeSource/IncomeBeforeTax
cardinality	0..1
description	Interest - Income before tax
id	[FOR4B]

**validation rule:**

error code: 6133	description: [FOR4F] must be present if [FOR4B] is present
transactional message (en)	There is an entry in box [FOR4B]. Please complete box [FOR4F].

element: **ForeignTax**

**XML**

ForeignTax 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA106/OverseasSavings/IncomeSource/ForeignTax
cardinality	0..1
description	Interest - Foreign Tax
id	[FOR4C]

**validation rule:**

error code: 6599	description: [FOR4C] should not exceed [FOR4B]
transactional message (en)	The amount in box [FOR4C] exceeds the amount in box [FOR4B]. Please check.

element: **SpecialWithholdingTax**

**XML**

SpecialWithholdingTax 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA106/OverseasSavings/IncomeSource/SpecialWithholdingTax
cardinality	0..1
description	Interest-Special Withholding tax
id	[FOR4D]

**validation rule:**

error code: 6700	description: If [FOR1] is not 'yes', then [FOR4D] should not exceed [FOR4B]
transactional message (en)	The amount in box [FOR4D] exceeds the amount in box [FOR4B] when [FOR1] is not submitted. Please check.
error code: 6134	description: [FOR3] must be present if [FOR4D] is present
transactional message (en)	There is an entry in box [FOR4D]. Please complete box [FOR3].

element: **ClaimToFTCR**

**XML**

ClaimToFTCR 0..1  
MTR\_YesType

base	<a href="#">MTR_YesType</a>
path	/MTR/SA106/OverseasSavings/IncomeSource/ClaimToFTCR
cardinality	0..1
description	Interest-Claim to FTCR
id	[FOR4E]

element: **TaxableAmountOnInterestAndOtherSavings**

**XML**

TaxableAmountOnInterestAndOtherSavings 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA106/OverseasSavings/IncomeSource/TaxableAmountOnInterestAndOtherSavings
cardinality	0..1
description	Interest - Taxable amount on interest and other savings
id	[FOR4F]

**validation rule:**

error code: 6137	description: [FOR4] must be present if [FOR4F] is present
transactional message (en)	There is an entry in box [FOR4F]. Please complete box [FOR4].

element: **Totals**

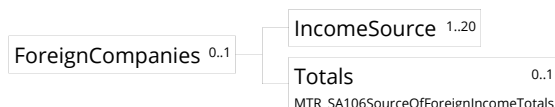
**XML**



base	<a href="#">MTR_SA106SourceOfForeignIncomeTotals</a>
path	/MTR/SA106/OverseasSavings/Totals
cardinality	0..1

element: **ForeignCompanies**

**XML**



path	/MTR/SA106/ForeignCompanies
cardinality	0..1

## element: IncomeSource

XML



path	/MTR/SA106/ForeignCompanies/IncomeSource
cardinality	1..20
description	New Container for boxes [FOR6A] to [FOR6F]
id	[FOR6A-FOR6F]

### validation rule:

error code: 6138	description: If [FOR6E] is Y, [FOR6F] must = [FOR6B] otherwise [FOR6F] must = [FOR6B] minus [FOR6C]
transactional message (en)	The amount in box [FOR6F] must equal [FOR6B] if box [FOR6E] completed. If box [FOR6E] not completed, [FOR6F] must equal [FOR6B] minus [FOR6C]. Please check.

## element: CountryCode

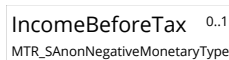
XML



base	<a href="#">MTR_SACountryCodeType</a>
path	/MTR/SA106/ForeignCompanies/IncomeSource/CountryCode
cardinality	1..1
description	Dividends -country code
id	[FOR6A]

## element: IncomeBeforeTax

XML



base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA106/ForeignCompanies/IncomeSource/IncomeBeforeTax
cardinality	0..1
description	Dividends - Income before tax
id	[FOR6B]

### validation rule:

error code: 6139	description: [FOR6F] must be present if [FOR6B] is present
transactional message (en)	There is an entry in box [FOR6B]. Please complete box [FOR6F].

ForeignTax 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA106/ForeignCompanies/IncomeSource/ForeignTax
cardinality	0..1
description	Dividends - Foreign Tax
id	[FOR6C]

**validation rule:**

error code: 6141	description: [FOR6C] should not exceed [FOR6B]
transactional message (en)	The amount in box [FOR6C] exceeds the amount in box [FOR6B]. Please check.

SpecialWithholdingTax 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA106/ForeignCompanies/IncomeSource/SpecialWithholdingTax
cardinality	0..1
description	Dividends-Special Withholding tax
id	[FOR6D]

**validation rule:**

error code: 6143	description: If [FOR1] is not 'yes', then [FOR6D] should not exceed [FOR6B]
transactional message (en)	The amount in box [FOR6D] exceeds the amount in box [FOR6B] when [FOR1] is not submitted. Please check.
error code: 6144	description: [FOR5] must be present if [FOR6D] is present
transactional message (en)	There is an entry in box [FOR6D]. Please complete box [FOR5].

ClaimToFTCR 0..1  
MTR\_YesType

base	<a href="#">MTR_YesType</a>
path	/MTR/SA106/ForeignCompanies/IncomeSource/ClaimToFTCR
cardinality	0..1
description	Dividends-Claim to FTCR
id	[FOR6E]

TaxableAmountOnInterestAndOtherSavings 0..1  
MTR\_SAnonNegativeMonetaryType

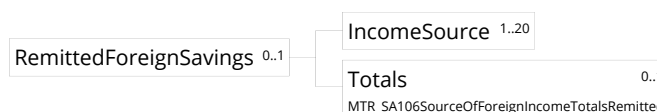
base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA106/ForeignCompanies/IncomeSource/TaxableAmountOnInterestAndOtherSavings
cardinality	0..1
description	Dividends - Taxable amount on interest and other savings
id	[FOR6F]

**validation rule:**

error code: 6145	description: [FOR6] must be present if [FOR6F] is present
transactional message (en)	There is an entry in box [FOR6F]. Please complete box [FOR6].

**element: Totals****XML**

base	MTR_SA106SourceOfForeignIncomeTotals
path	/MTR/SA106/ForeignCompanies/Totals
cardinality	0..1

**element: RemittedForeignSavings****XML**

path	/MTR/SA106/RemittedForeignSavings
cardinality	0..1

**element: IncomeSource****XML**

path	/MTR/SA106/RemittedForeignSavings/IncomeSource
cardinality	1..20
description	New Container for boxes [FOR7.2A] to [FOR7.2F (pseudo)]
id	[FOR7.2A-FOR7.2F]

**validation rule:**

error code: 6475	description: [FOR7.2F (pseudo)] must be equal to [FOR7.2B] if [FOR7.2E] is present
transactional message (en)	[FOR7.2F (pseudo)] must be equal to [FOR7.2B] if [FOR7.2E] is present
error code: 6476	description: [FOR7.2F (pseudo)] must be equal to [FOR7.2B] - [FOR7.2C] if [FOR7.2E] is absent
transactional message (en)	[FOR7.2F (pseudo)] must be equal to [FOR7.2B] - [FOR7.2C] if [FOR7.2E] is absent

**element: CountryCode****XML**

base	MTR_SACountryCodeType
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path	/MTR/SA106/RemittedForeignSavings/IncomeSource/CountryCode
cardinality	1..1
description	Remitted foreign savings - country code
id	[FOR7.2A]

## element: **IncomeBeforeTax**

**XML**

IncomeBeforeTax 0..1  
MTR\_SAnonNegativeMonetaryType

base	MTR_SAnonNegativeMonetaryType
path	/MTR/SA106/RemittedForeignSavings/IncomeSource/IncomeBeforeTax
cardinality	0..1
description	Remitted foreign savings - Income before tax
id	[FOR7.2B]

### validation rule:

error code: 6477	description: [FOR7.2F (pseudo)] must be present if [FOR7.2B] is present
transactional message (en)	There is an entry in box [FOR7.2B]. Please complete box [FOR7.2F (pseudo)].

## element: **ForeignTax**

**XML**

ForeignTax 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA106/RemittedForeignSavings/IncomeSource/ForeignTax
cardinality	0..1
description	Remitted foreign savings - Foreign Tax
id	[FOR7.2C]

### validation rule:

error code: 6478	description: [FOR7.2C] should not exceed [FOR7.2B]
transactional message (en)	The amount in box [FOR7.2C] exceeds the amount in box [FOR7.2B]. Please check.

## element: **SpecialWithholdingTax**

**XML**

SpecialWithholdingTax 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA106/RemittedForeignSavings/IncomeSource/SpecialWithholdingTax
cardinality	0..1
description	Remitted foreign savings - Special Withholding tax
id	[FOR7.2D (pseudo)]

### validation rule:

error code: 6479	description: [FOR7.2D (pseudo)] should not exceed [FOR7.2B]
transactional message (en)	The amount in box [FOR7.2D (pseudo)] exceeds the amount in box [FOR7.2B]. Please check.
error code: 6480	description: [FOR7.1] must be present if [FOR7.2D (pseudo)] is present
transactional message (en)	There is an entry in box [FOR7.2D (pseudo)]. Please complete box [FOR7.1].

## element: **ClaimToFTCR**

**XML**

ClaimToFTCR 0..1  
MTR\_YesType



base	<a href="#">MTR_YesType</a>
path	/MTR/SA106/RemittedForeignSavings/IncomeSource/ClaimToFTCR
cardinality	0..1
description	Remitted foreign savings - Claim to FTCR
id	[FOR7.2E]

## element: **TaxableAmount**

**XML**

TaxableAmount 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA106/RemittedForeignSavings/IncomeSource/TaxableAmount
cardinality	0..1
description	Remitted foreign savings - Taxable amount
id	[FOR7.2F (pseudo)]

### validation rule:

error code: 6481	description: [FOR7.2] must be present if [FOR7.2F (pseudo)] is present
transactional message (en)	There is an entry in box [FOR7.2F (pseudo)]. Please complete box [FOR7.2].

## element: **Totals**

**XML**

Totals 0..1  
MTR\_SA106SourceOfForeignIncomeTotalsRemitted

SWTORUKTax 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

TaxableAmount 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SA106SourceOfForeignIncomeTotalsRemitted</a>
path	/MTR/SA106/RemittedForeignSavings/Totals
cardinality	0..1

## element: **RemittedForeignDividends**

**XML**

RemittedForeignDividends 0..1

IncomeSource 1..20

Totals 0..1  
MTR\_SA106SourceOfForeignIncomeTotalsRemitted

AmountSubjectToDividendTaxCredit 0..1  
MTR\_SAnonNegativeMonetaryType

path	/MTR/SA106/RemittedForeignDividends
cardinality	0..1

## element: **IncomeSource**

**XML**

IncomeSource 1..20

CountryCode 1..1  
MTR\_SACountryCodeType

IncomeBeforeTax 0..1  
MTR\_SAnonNegativeMonetaryType

ForeignTax 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

SpecialWithholdingTax 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

ClaimToFTCR 0..1  
MTR\_YesType

TaxableAmount 0..1  
MTR\_SAnonNegativeMonetaryType

path	/MTR/SA106/RemittedForeignDividends/IncomeSource
cardinality	1..20
description	New Container for boxes [FOR7.4A] to [FOR7.4F (pseudo)]
id	[FOR7.4A-FOR7.4F]

**validation rule:**

error code: 6482	description: [FOR7.4F (pseudo)] must be equal to [FOR7.4B] if [FOR7.4E] is present
transactional message (en)	[FOR7.4F (pseudo)] must be equal to [FOR7.4B] if [FOR7.4E] is present
error code: 6483	description: [FOR7.4F (pseudo)] must be equal to [FOR7.4B] - [FOR7.4C] if [FOR7.4E] is absent
transactional message (en)	[FOR7.4F (pseudo)] must be equal to [FOR7.4B] - [FOR7.4C] if [FOR7.4E] is absent

**element: CountryCode**

**XML**

CountryCode 1..1  
MTR\_SACountryCodeType

base	<a href="#">MTR_SACountryCodeType</a>
path	/MTR/SA106/RemittedForeignDividends/IncomeSource/CountryCode
cardinality	1..1
description	Remitted foreign dividends - country code
id	[FOR7.4A]

**element: IncomeBeforeTax**

**XML**

IncomeBeforeTax 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA106/RemittedForeignDividends/IncomeSource/IncomeBeforeTax
cardinality	0..1
description	Remitted foreign dividends - Income before tax
id	[FOR7.4B]

**validation rule:**

error code: 6484	description: [FOR7.4F (pseudo)] must be present if [FOR7.4B] is present
transactional message (en)	There is an entry in box [FOR7.4B]. Please complete box [FOR7.4F (pseudo)].

**element: ForeignTax**

**XML**

ForeignTax 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA106/RemittedForeignDividends/IncomeSource/ForeignTax
cardinality	0..1
description	Remitted foreign dividends - Foreign Tax
id	[FOR7.4C]

**validation rule:**

error code: 6485	description: [FOR7.4C] should not exceed [FOR7.4B]
transactional message (en)	The amount in box [FOR7.4C] exceeds the amount in box [FOR7.4B]. Please check.

**element: SpecialWithholdingTax**

**XML**

SpecialWithholdingTax 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA106/RemittedForeignDividends/IncomeSource/SpecialWithholdingTax
cardinality	0..1
description	Remitted foreign dividends - Special Withholding tax
id	[FOR7.4D (pseudo)]

**validation rule:**

error code: 6486	description: [FOR7.4D (pseudo)] should not exceed [FOR7.4B]
transactional message (en)	The amount in box [FOR7.4D (pseudo)] exceeds the amount in box [FOR7.4B]. Please check.
error code: 6487	description: [FOR7.3] must be present if [FOR7.4D (pseudo)] is present
transactional message (en)	There is an entry in box [FOR7.4D (pseudo)]. Please complete box [FOR7.3].

element: **ClaimToFTCR**

**XML**

ClaimToFTCR 0..1  
MTR\_YesType

base	<a href="#">MTR_YesType</a>
path	/MTR/SA106/RemittedForeignDividends/IncomeSource/ClaimToFTCR
cardinality	0..1
description	Remitted foreign dividends - Claim to FTCR
id	[FOR7.4E]

element: **TaxableAmount**

**XML**

TaxableAmount 0..1  
MTR\_SAnonNegativeMonetaryType

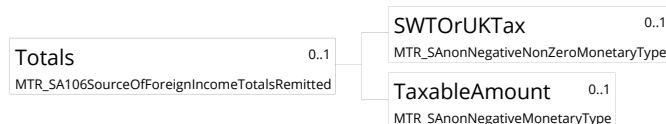
base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA106/RemittedForeignDividends/IncomeSource/TaxableAmount
cardinality	0..1
description	Remitted foreign dividends - Taxable amount
id	[FOR7.4F (pseudo)]

**validation rule:**

error code: 6488	description: [FOR7.4] must be present if [FOR7.4F (pseudo)] is present
transactional message (en)	There is an entry in box [FOR7.4F (pseudo)]. Please complete box [FOR7.4].

element: **Totals**

**XML**



base	<a href="#">MTR_SA106SourceOfForeignIncomeTotalsRemitted</a>
path	/MTR/SA106/RemittedForeignDividends/Totals
cardinality	0..1

element: **AmountSubjectToDividendTaxCredit**

**XML**

AmountSubjectToDividendTaxCredit 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
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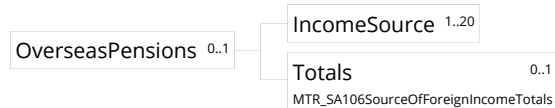
path	/MTR/SA106/RemittedForeignDividends/AmountSubjectToDividendTaxCredit
cardinality	0..1
description	Remitted foreign dividends - Amount in box 7.4 subject to dividend tax credit
id	[FOR7.5]

**validation rule:**

error code: 6489	description: [FOR7.5] should not exceed [FOR7.4]
transactional message (en)	The amount in box [FOR7.5] exceeds the amount in box [FOR7.4]. Please check.

element: **OverseasPensions**

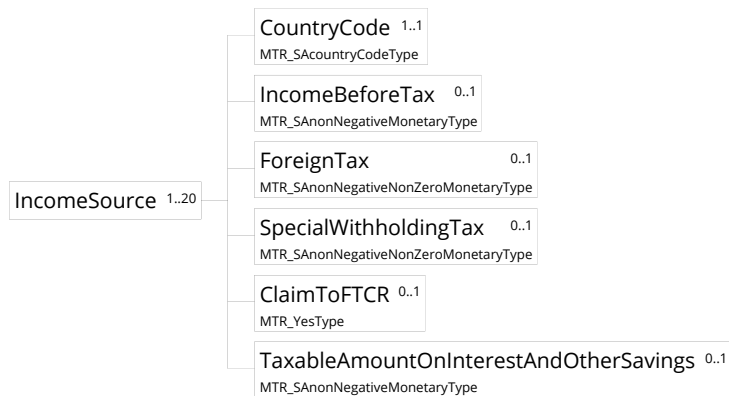
**XML**



path	/MTR/SA106/OverseasPensions
cardinality	0..1

element: **IncomeSource**

**XML**



path	/MTR/SA106/OverseasPensions/IncomeSource
cardinality	1..20
description	New Container for boxes [FOR9A] to [FOR9F (pseudo)]
id	[FOR9A-FOR9F]

element: **CountryCode**

**XML**



base	<a href="#">MTR_SACountryCodeType</a>
path	/MTR/SA106/OverseasPensions/IncomeSource/CountryCode
cardinality	1..1
description	Pensions -country code
id	[FOR9A]

element: **IncomeBeforeTax**

**XML**



base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA106/OverseasPensions/IncomeSource/IncomeBeforeTax

cardinality	0..1
description	Pensions - Income before tax
id	[FOR9B]

**validation rule:**

error code: 6150	description: [FOR9F (pseudo)] must be present if [FOR9B] is present
transactional message (en)	There is an entry in box [FOR9B]. Please complete box [FOR9F (pseudo)].

**element: ForeignTax**
**XML**

ForeignTax 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA106/OverseasPensions/IncomeSource/ForeignTax
cardinality	0..1
description	Pensions - Foreign Tax
id	[FOR9C]

**validation rule:**

error code: 6151	description: [FOR9C] should not exceed [FOR9B]
transactional message (en)	The amount in box [FOR9C] exceeds the amount in box [FOR9B]. Please check.

**element: SpecialWithholdingTax**
**XML**

SpecialWithholdingTax 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA106/OverseasPensions/IncomeSource/SpecialWithholdingTax
cardinality	0..1
description	Pensions-Special Withholding tax
id	[FOR9D (pseudo)]

**validation rule:**

error code: 6152	description: If [FOR1] is not 'yes', then [FOR9D (pseudo)] should not exceed [FOR9B]
transactional message (en)	The amount in box [FOR9D (pseudo)] exceeds the amount in box [FOR9B] when [FOR1] is not submitted. Please check.
error code: 6153	description: [FOR8] must be present if [FOR9D (pseudo)] is present
transactional message (en)	There is an entry in box [FOR9D (pseudo)]. Please complete box [FOR8].

**element: ClaimToFTCR**
**XML**

ClaimToFTCR 0..1  
MTR\_YesType

base	<a href="#">MTR_YesType</a>
path	/MTR/SA106/OverseasPensions/IncomeSource/ClaimToFTCR
cardinality	0..1
description	Pensions-Claim to FTCR
id	[FOR9E]

**element: TaxableAmountOnInterestAndOtherSavings**
**XML**

TaxableAmountOnInterestAndOtherSavings 0..1  
MTR\_SAnonNegativeMonetaryType

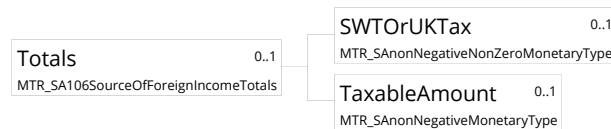
base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA106/OverseasPensions/IncomeSource/TaxableAmountOnInterestAndOtherSavings
cardinality	0..1
description	Taxable amount on Pensions
id	[FOR9F (pseudo)]

**validation rule:**

error code: 6154	description: [FOR9] must be present if [FOR9F (pseudo)] is present
transactional message (en)	There is an entry in box [FOR9F (pseudo)]. Please complete box [FOR9].

element: **Totals**

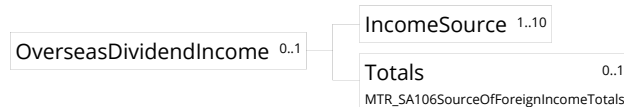
**XML**



base	<a href="#">MTR_SA106SourceOffForeignIncomeTotals</a>
path	/MTR/SA106/OverseasPensions/Totals
cardinality	0..1

element: **OverseasDividendIncome**

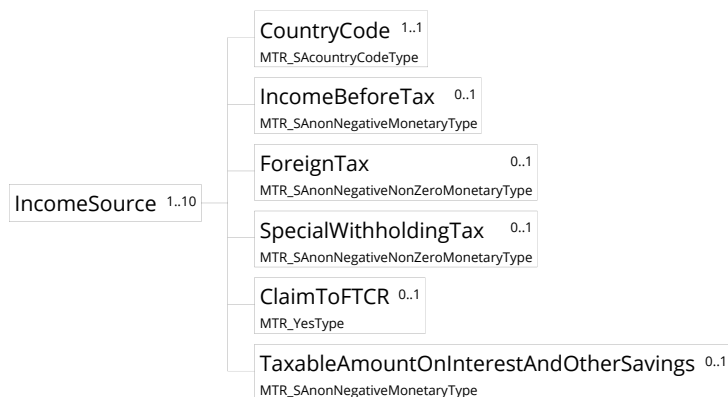
**XML**



path	/MTR/SA106/OverseasDividendIncome
cardinality	0..1

element: **IncomeSource**

**XML**



path	/MTR/SA106/OverseasDividendIncome/IncomeSource
cardinality	1..10
description	New Container for boxes [FOR11A] to [FOR11F (psuedo)]
id	[FOR11A-FOR11F]

**validation rule:**

error code: 6155	description: If [FOR11E] is Y, [FOR11F (psuedo)] must = [FOR11B] otherwise [FOR11F (psuedo)] must = [FOR11B] minus [FOR11C]
transactional message (en)	The amount in box [FOR11F (psuedo)] must equal [FOR11B] if box [FOR11E] completed. If box [FOR11E] not completed, [FOR11F (psuedo)] must equal [FOR11B] minus [FOR11C]. Please check.

CountryCode 1..1  
MTR\_SACountryCodeType

base	<a href="#">MTR_SACountryCodeType</a>
path	/MTR/SA106/OverseasDividendIncome/IncomeSource/CountryCode
cardinality	1..1
description	Dividend inc from Overseas trust etc - Country code
id	[FOR11A]

IncomeBeforeTax 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA106/OverseasDividendIncome/IncomeSource/IncomeBeforeTax
cardinality	0..1
description	Dividend inc from Overseas trust etc - Amount before tax
id	[FOR11B]

**validation rule:**

error code: 6156	description: [FOR11F (psuedo)] must be present if [FOR11B] is present
transactional message (en)	There is an entry in box [FOR11B]. Please complete box [FOR11F (psuedo)].

ForeignTax 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA106/OverseasDividendIncome/IncomeSource/ForeignTax
cardinality	0..1
description	Dividend inc from Overseas trust etc- Foreign Tax
id	[FOR11C]

**validation rule:**

error code: 6157	description: [FOR11C] should not exceed [FOR11B]
transactional message (en)	The amount in box [FOR11C] exceeds the amount in box [FOR11B]. Please check.

SpecialWithholdingTax 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA106/OverseasDividendIncome/IncomeSource/SpecialWithholdingTax
cardinality	0..1
description	Dividend inc from Overseas trust etc- Special Withholding Tax
id	[FOR11D (pseudo)]

**validation rule:**

error code: 6159	description: If [FOR1] is not 'yes', then [FOR11D (pseudo)] should not exceed [FOR11B]
transactional message (en)	The amount in box [FOR11D (pseudo)] exceeds the amount in box [FOR11B] when [FOR1] is not submitted. Please check.

error code: 6160	description: [FOR10] must be present if [FOR11D (pseudo)] is present
transactional message (en)	There is an entry in box [FOR11D (pseudo)]. Please complete box [FOR10].

## element: **ClaimToFTCR**

**XML**

ClaimToFTCR 0..1  
MTR\_YesType

base	<a href="#">MTR_YesType</a>
path	/MTR/SA106/OverseasDividendIncome/IncomeSource/ClaimToFTCR
cardinality	0..1
description	Dividend inc from Overseas trust etc - Claim to FTCR
id	[FOR11E]

## element: **TaxableAmountOnInterestAndOtherSavings**

**XML**

TaxableAmountOnInterestAndOtherSavings 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA106/OverseasDividendIncome/IncomeSource/TaxableAmountOnInterestAndOtherSavings
cardinality	0..1
description	Dividend inc from Overseas trust etc - taxable amount
id	[FOR11F (psuedo)]

### validation rule:

error code: 6161	description: [FOR11] must be present if [FOR11F (psuedo)] is present
transactional message (en)	There is an entry in box [FOR11F (psuedo)]. Please complete box [FOR11].

## element: **Totals**

**XML**

Totals 0..1  
MTR\_SA106SourceOffForeignIncomeTotals

SWTORUKTax 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

TaxableAmount 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SA106SourceOffForeignIncomeTotals</a>
path	/MTR/SA106/OverseasDividendIncome/Totals
cardinality	0..1

## element: **OverseasTrustIncome**

**XML**

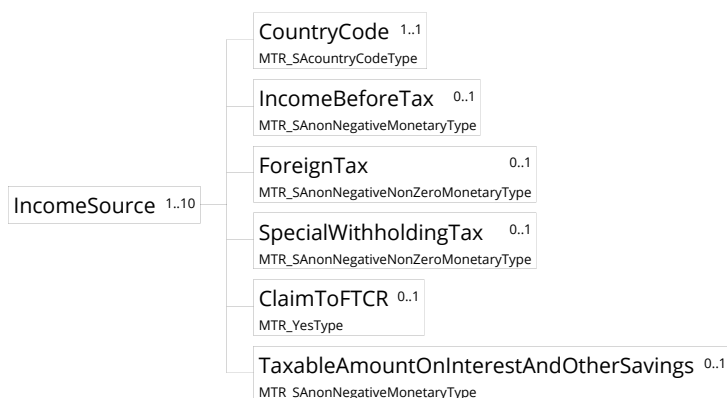
OverseasTrustIncome 0..1

IncomeSource 1..10

Totals 0..1  
MTR\_SA106SourceOffForeignIncomeTotals

path	/MTR/SA106/OverseasTrustIncome
cardinality	0..1





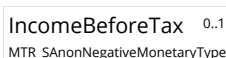
path	/MTR/SA106/OverseasTrustIncome/IncomeSource
cardinality	1..10
description	New Container for boxes [FOR13A] to [FOR13F (psuedo)]
id	[FOR13A-FOR13F]

**validation rule:**

error code: 6162	description: If [FOR13E] is Y, [FOR13F (psuedo)] must = [FOR13B] otherwise [FOR13F (psuedo)] must = [FOR13B] minus [FOR13C]
transactional message (en)	The amount in box [FOR13F (psuedo)] must equal [FOR13B] if box [FOR13E] completed. If box [FOR13E] not completed, [FOR13F (psuedo)] must equal [FOR13B] minus [FOR13C]. Please check.



base	<a href="#">MTR_SACountryCodeType</a>
path	/MTR/SA106/OverseasTrustIncome/IncomeSource/CountryCode
cardinality	1..1
description	Income from Overseas trust etc- Country code
id	[FOR13A]



base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA106/OverseasTrustIncome/IncomeSource/IncomeBeforeTax
cardinality	0..1
description	Income from Overseas trust etc - Amount before tax
id	[FOR13B]

**validation rule:**

error code: 6164	description: [FOR13F (psuedo)] must be present if [FOR13B] is present
transactional message (en)	There is an entry in box [FOR13B]. Please complete box [FOR13F (psuedo)].



base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
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path	/MTR/SA106/OverseasTrustIncome/IncomeSource/ForeignTax
cardinality	0..1
description	Income from Overseas trust etc - Foreign Tax
id	[FOR13C]

**validation rule:**

error code: 6165	description: [FOR13C] should not exceed [FOR13B]
transactional message (en)	The amount in box [FOR13C] exceeds the amount in box [FOR13B]. Please check.

element: **SpecialWithholdingTax**

**XML**

SpecialWithholdingTax 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA106/OverseasTrustIncome/IncomeSource/SpecialWithholdingTax
cardinality	0..1
description	Income from Overseas trust etc - special withholding Tax
id	[FOR13D (psuedo)]

**validation rule:**

error code: 6166	description: If [FOR1] is not 'yes', then [FOR13D (psuedo)] should not exceed [FOR13B]
transactional message (en)	The amount in box [FOR13D (psuedo)] exceeds the amount in box [FOR13B] when [FOR1] is not submitted. Please check.
error code: 6167	description: [FOR12] must be present if [FOR13D (psuedo)] is present
transactional message (en)	There is an entry in box [FOR13D (psuedo)]. Please complete box [FOR12].

element: **ClaimToFTCR**

**XML**

ClaimToFTCR 0..1  
MTR\_YesType

base	MTR_YesType
path	/MTR/SA106/OverseasTrustIncome/IncomeSource/ClaimToFTCR
cardinality	0..1
description	Income from Overseas trust etc - Claim to FTCR
id	[FOR13E]

element: **TaxableAmountOnInterestAndOtherSavings**

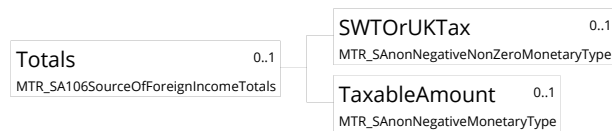
**XML**

TaxableAmountOnInterestAndOtherSavings 0..1  
MTR\_SAnonNegativeMonetaryType

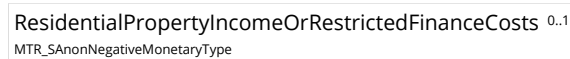
base	MTR_SAnonNegativeMonetaryType
path	/MTR/SA106/OverseasTrustIncome/IncomeSource/TaxableAmountOnInterestAndOtherSavings
cardinality	0..1
description	Income from Overseas trust etc - taxable amount
id	[FOR13F (psuedo)]

**validation rule:**

error code: 6168	description: [FOR13] must be present if [FOR13F (psuedo)] is present
transactional message (en)	There is an entry in box [FOR13F (psuedo)]. Please complete box [FOR13].



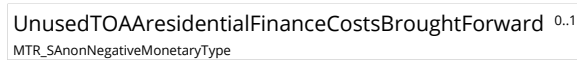
base	<a href="#">MTR_SA106SourceOffForeignIncomeTotals</a>
path	/MTR/SA106/OverseasTrustIncome/Totals
cardinality	0..1
id	[SOURCE-OF-FOREIGN-INCOME-TOTALS]



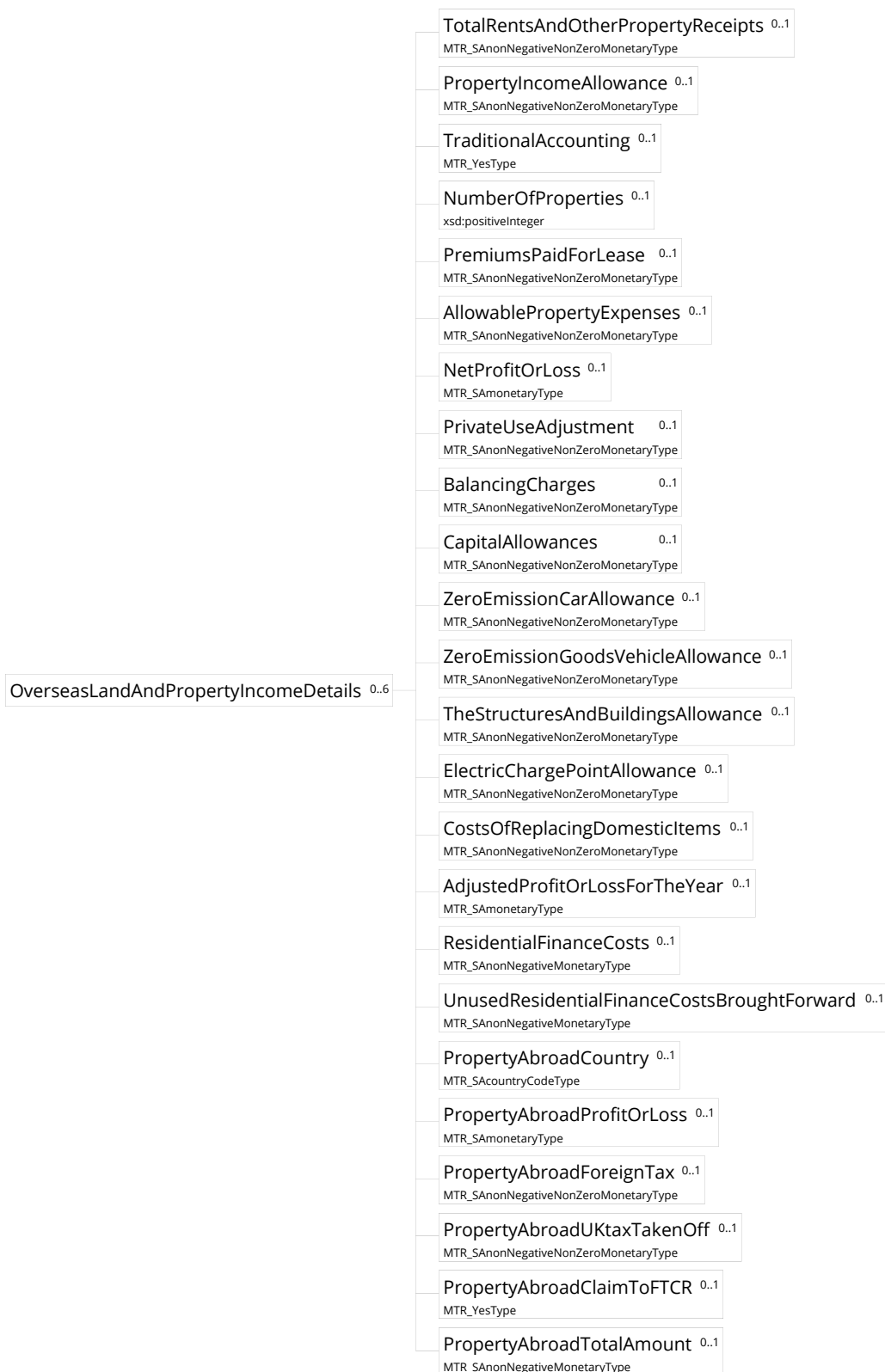
base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA106/ResidentialPropertyIncomeOrRestrictedFinanceCosts
cardinality	0..1
description	Amount of residential property income or restricted finance costs
id	[FOR13.1]

**validation rule:**

error code: 8445	description: If [FOR13.1] is present, [FOR13] should also be present
transactional message (en)	There is an entry in box [FOR13.1] please complete [FOR13]



base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA106/UnusedTOAAresidentialFinanceCostsBroughtForward
cardinality	0..1
description	Unused residential property finance costs brought forward
id	[FOR13.2]



path	/MTR/SA106/OverseasLandAndPropertyIncomeDetails
cardinality	0..6
description	Container [FOR14-FOR24.2 / FOR30A-FOR30F] boxes [FOR14] to [FOR24.2] and [FOR30A] to [FOR30F]
id	[FOR14-FOR24.2 / FOR30A-FOR30F]

**validation rule:**

error code: 8538	description: Within each [FOR14-FOR24.2 / FOR30A-FOR30F], the total of [FOR14], [FOR16] and [FOR20] must not exceed [£150,000] if [FOR14.2] is absent
transactional message (en)	Within each [FOR14-FOR24.2 / FOR30A-FOR30F], the total of [FOR14], [FOR16] and [FOR20] must not exceed [£150,000] if there is no entry in [FOR14.2] Please check.

error code: 8539	description: Where both an occurrence of [FOR14] and a [PRO5-19] with [PRO5] and [PRO18] present, the value of [FOR14.2] and the value of [PRO5.2] from that occurrence of [PRO5-19] must be the same.
transactional message (en)	Where both an occurrence of [FOR14] and a [PRO5-19] with [PRO5] and [PRO18] present, the value of [FOR14.2] and the value of [PRO5.2] from that occurrence of [PRO5-19] must be the same.

#### element: **TotalRentsAndOtherPropertyReceipts**

**XML**

TotalRentsAndOtherPropertyReceipts 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA106/OverseasLandAndPropertyIncomeDetails/TotalRentsAndOtherPropertyReceipts
cardinality	0..1
description	Total rents and receipts
id	[FOR14]

#### validation rule:

error code: 6586	description: number of properties should be present if [FOR14]
transactional message (en)	Box [FOR15] must be present if [FOR14] is present. Please check.

#### element: **PropertyIncomeAllowance**

**XML**

PropertyIncomeAllowance 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA106/OverseasLandAndPropertyIncomeDetails/PropertyIncomeAllowance
cardinality	0..1
description	Amount of property income allowance claimed
maxInclusive	1000.00
id	[FOR14.1]

#### validation rule:

error code: 8540	description: [FOR24] should be present if [FOR14.1] is present
transactional message (en)	There is an entry in [FOR14.1]. Please complete [FOR24].

#### element: **TraditionalAccounting**

**XML**

TraditionalAccounting 0..1  
MTR\_YesType

base	MTR_YesType
path	/MTR/SA106/OverseasLandAndPropertyIncomeDetails/TraditionalAccounting
cardinality	0..1
description	Used traditional accounting rather than cash basis to calculate income and expenses
id	[FOR14.2]

#### element: **NumberOfProperties**

**XML**

NumberOfProperties 0..1  
xsd:positiveInteger

base	xsd:positiveInteger
path	/MTR/SA106/OverseasLandAndPropertyIncomeDetails/NumberOfProperties
cardinality	0..1

description	Number of properties
minInclusive	1
maxInclusive	99
id	[FOR15]

## element: **PremiumsPaidForLease**

**XML**

PremiumsPaidForLease 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA106/OverseasLandAndPropertyIncomeDetails/PremiumsPaidForLease
cardinality	0..1
description	Premuims Paid
id	[FOR16]

## element: **AllowablePropertyExpenses**

**XML**

AllowablePropertyExpenses 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA106/OverseasLandAndPropertyIncomeDetails/AllowablePropertyExpenses
cardinality	0..1
description	Total expenditure
id	[FOR17]

### validation rule:

error code: 8541	description: [FOR17] should not be present if any instance of [PRO5.1] or [PRO20.1] or [FOR14.1] is present.
transactional message (en)	The entry in box [FOR17] should not be present as there is an entry in [PRO5.1] or [PRO20.1] or [FOR14.1] Please check.

## element: **NetProfitOrLoss**

**XML**

NetProfitOrLoss 0..1  
MTR\_SAMonetaryType

base	MTR_SAMonetaryType
path	/MTR/SA106/OverseasLandAndPropertyIncomeDetails/NetProfitOrLoss
cardinality	0..1
description	Net profit/loss
id	[FOR18]

### validation rule:

error code: 6703	description: [FOR18] should equal ( ( [FOR14] plus [FOR16] ) minus [FOR17] )
transactional message (en)	The amount in box [FOR18] must equal ( ( [FOR14] plus [FOR16] ) minus [FOR17] ). Please check.
error code: 8358	description: [FOR24] should be present if [FOR18] is present
transactional message (en)	There is an entry in [FOR18]. Please complete [FOR24].

## element: **PrivateUseAdjustment**

**XML**

PrivateUseAdjustment 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
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path	/MTR/SA106/OverseasLandAndPropertyIncomeDetails/PrivateUseAdjustment
cardinality	0..1
description	Private use adjustments
id	[FOR19]

**validation rule:**

error code: 6860	description: [FOR19] should not exceed [FOR17]
transactional message (en)	The amount in box [FOR19] exceeds the amount in box [FOR17]. Please check.
error code: 8359	description: [FOR24] should be present if [FOR19] is present
transactional message (en)	There is an entry in [FOR19]. Please complete [FOR24].
error code: 8542	description: [FOR19] should not be present if any instance of [PRO5.1] or [PRO20.1] or [FOR14.1] is present.
transactional message (en)	The entry in box [FOR19] should not be present as there is an entry in [PRO5.1] or [PRO20.1] or [FOR14.1] Please check.

element: **BalancingCharges**

**XML**

BalancingCharges 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA106/OverseasLandAndPropertyIncomeDetails/BalancingCharges
cardinality	0..1
description	Balancing charges
id	[FOR20]

**validation rule:**

error code: 8360	description: [FOR24] should be present if [FOR20] is present
transactional message (en)	There is an entry in [FOR20]. Please complete [FOR24].

element: **CapitalAllowances**

**XML**

CapitalAllowances 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA106/OverseasLandAndPropertyIncomeDetails/CapitalAllowances
cardinality	0..1
description	Capital allowances
id	[FOR21]

**validation rule:**

error code: 8361	description: [FOR24] should be present if [FOR21] is present
transactional message (en)	There is an entry in [FOR21]. Please complete [FOR24].
error code: 8543	description: [FOR21] should not be present if any instance of [PRO5.1] or [PRO20.1] or [FOR14.1] is present.
transactional message (en)	The entry in box [FOR21] should not be present as there is an entry in [PRO5.1] or [PRO20.1] or [FOR14.1] Please check.

element: **ZeroEmissionCarAllowance**

**XML**

ZeroEmissionCarAllowance 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA106/OverseasLandAndPropertyIncomeDetails/ZeroEmissionCarAllowance

cardinality	0..1
description	Zero-emission car allowance
id	[FOR21.1]

**validation rule:**

error code: 8555	description: [FOR24] should be present if [FOR21.1] is present
transactional message (en)	There is an entry in [FOR21.1]. Please complete [FOR24].
error code: 8551	description: [FOR21.1] should not be present if any instance of [PRO5.1] or [PRO20.1] or [FOR14.1] is present.
transactional message (en)	The entry in box [FOR21.1] should not be present as there is an entry in [PRO5.1] or [PRO20.1] or [FOR14.1] Please check.

element: **ZeroEmissionGoodsVehicleAllowance**

**XML**

ZeroEmissionGoodsVehicleAllowance 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA106/OverseasLandAndPropertyIncomeDetails/ZeroEmissionGoodsVehicleAllowance
cardinality	0..1
description	Zero-emission goods vehicle allowance
id	[FOR22]

**validation rule:**

error code: 8381	description: [FOR24] should be present if [FOR22] is present
transactional message (en)	There is an entry in [FOR22]. Please complete [FOR24].
error code: 8544	description: [FOR22] should not be present if any instance of [PRO5.1] or [PRO20.1] or [FOR14.1] is present.
transactional message (en)	The entry in box [FOR22] should not be present as there is an entry in [PRO5.1] or [PRO20.1] or [FOR14.1] Please check.

element: **TheStructuresAndBuildingsAllowance**

**XML**

TheStructuresAndBuildingsAllowance 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA106/OverseasLandAndPropertyIncomeDetails/TheStructuresAndBuildingsAllowance
cardinality	0..1
description	The Structures and Buildings Allowance
id	[FOR22.1]

**validation rule:**

error code: 8597	description: [FOR22.1] should not be present if any instance of [PRO5.1] or [PRO20.1] or [FOR14.1] is present.
transactional message (en)	The entry in box [FOR22.1] should not be present as there is an entry in [PRO5.1] or [PRO20.1] or [FOR14.1] Please check.
error code: 8598	description: [FOR24] should be present if [FOR22.1] is present
transactional message (en)	There is an entry in [FOR22.1]. Please complete [FOR24].

element: **ElectricChargePointAllowance**

**XML**

ElectricChargePointAllowance 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA106/OverseasLandAndPropertyIncomeDetails/ElectricChargePointAllowance



cardinality	0..1
description	Electric charge-point allowance
id	[FOR22.2]

**validation rule:**

error code: 8599	description: [FOR22.2] should not be present if any instance of [PRO5.1] or [PRO20.1] or [FOR14.1] is present.
transactional message (en)	The entry in box [FOR22.2] should not be present as there is an entry in [PRO5.1] or [PRO20.1] or [FOR14.1] Please check.
error code: 8600	description: [FOR24] should be present if [FOR22.2] is present
transactional message (en)	There is an entry in [FOR22.2]. Please complete [FOR24].

element: **CostsOfReplacingDomesticItems**

**XML**

CostsOfReplacingDomesticItems 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA106/OverseasLandAndPropertyIncomeDetails/CostsOfReplacingDomesticItems
cardinality	0..1
description	Costs of replacing domestic items - for residential lettings only
id	[FOR23]

**validation rule:**

error code: 8362	description: [FOR24] should be present if [FOR23] is present
transactional message (en)	There is an entry in [FOR23]. Please complete [FOR24].
error code: 8545	description: [FOR23] should not be present if any instance of [PRO5.1] or [PRO20.1] or [FOR14.1] is present.
transactional message (en)	The entry in box [FOR23] should not be present as there is an entry in [PRO5.1] or [PRO20.1] or [FOR14.1] Please check.

element: **AdjustedProfitOrLossForTheYear**

**XML**

AdjustedProfitOrLossForTheYear 0..1  
MTR\_SAMonetaryType

base	<a href="#">MTR_SAMonetaryType</a>
path	/MTR/SA106/OverseasLandAndPropertyIncomeDetails/AdjustedProfitOrLossForTheYear
cardinality	0..1
description	Adjusted profit/loss
id	[FOR24]

**validation rule:**

error code: 8546	description: If [FOR14.1] is present then [FOR24] must not be negative
transactional message (en)	If [FOR14.1] is present then [FOR24] must not be negative
error code: 6718	description: [FOR24] is valid only if this equals ( ( The sum of [FOR18], [FOR19], and [FOR20] ) minus ( The sum of [FOR14.1], [FOR21], [FOR21.1], [FOR22], [FOR22.1], [FOR22.2], and [FOR23] ) )
transactional message (en)	[FOR24] is valid only if this equals ( ( The sum of [FOR18], [FOR19], and [FOR20] ) minus ( The sum of [FOR14.1], [FOR21], [FOR21.1], [FOR22], [FOR22.1], [FOR22.2], and [FOR23] ) )

element: **ResidentialFinanceCosts**

**XML**

ResidentialFinanceCosts 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA106/OverseasLandAndPropertyIncomeDetails/ResidentialFinanceCosts

cardinality	0..1
description	Residential property finance costs
id	[FOR24.1]

**validation rule:**

error code: 8547	description: [FOR24.1] should not be present if any instance of [PRO5.1] or [PRO20.1] or [FOR14.1] is present.
transactional message (en)	The entry in box [FOR24.1] should not be present as there is an entry in [PRO5.1] or [PRO20.1] or [FOR14.1] Please check.

element: **UnusedResidentialFinanceCostsBroughtForward**

**XML**

UnusedResidentialFinanceCostsBroughtForward 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA106/OverseasLandAndPropertyIncomeDetails/UnusedResidentialFinanceCostsBroughtForward
cardinality	0..1
description	Unused residential property finance costs brought forward
id	[FOR24.2]

**validation rule:**

error code: 8601	description: [FOR24.2] should not be present if any instance of [PRO5.1] or [PRO20.1] or [FOR14.1] is present.
transactional message (en)	The entry in box [FOR24.2] should not be present as there is an entry in [PRO5.1] or [PRO20.1] or [FOR14.1] Please check.

element: **PropertyAbroadCountry**

**XML**

PropertyAbroadCountry 0..1  
MTR\_SACountryCodeType

base	<a href="#">MTR_SACountryCodeType</a>
path	/MTR/SA106/OverseasLandAndPropertyIncomeDetails/PropertyAbroadCountry
cardinality	0..1
description	Property abroad - Country
id	[FOR30A]

element: **PropertyAbroadProfitOrLoss**

**XML**

PropertyAbroadProfitOrLoss 0..1  
MTR\_SAMonetaryType

base	<a href="#">MTR_SAMonetaryType</a>
path	/MTR/SA106/OverseasLandAndPropertyIncomeDetails/PropertyAbroadProfitOrLoss
cardinality	0..1
description	Property abroad - profit or loss
id	[FOR30B]

**validation rule:**

error code: 6272	description: [FOR25] should be present if [FOR30B] exceeds 0
transactional message (en)	The amount in box [FOR30B] exceeds 0. Please complete box [FOR25].

element: **PropertyAbroadForeignTax**

**XML**

PropertyAbroadForeignTax 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA106/OverseasLandAndPropertyIncomeDetails/PropertyAbroadForeignTax
cardinality	0..1
description	Property abroad - Foreign Tax
id	[FOR30C]

#### element: **PropertyAbroadUKtaxTakenOff**

**XML**

PropertyAbroadUKtaxTakenOff 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA106/OverseasLandAndPropertyIncomeDetails/PropertyAbroadUKtaxTakenOff
cardinality	0..1
description	Property abroad - UK tax taken off
id	[FOR30D]

#### element: **PropertyAbroadClaimToFTCR**

**XML**

PropertyAbroadClaimToFTCR 0..1  
MTR\_YesType

base	<a href="#">MTR_YesType</a>
path	/MTR/SA106/OverseasLandAndPropertyIncomeDetails/PropertyAbroadClaimToFTCR
cardinality	0..1
description	Property abroad - Claim to FTCR
id	[FOR30E]

#### element: **PropertyAbroadTotalAmount**

**XML**

PropertyAbroadTotalAmount 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA106/OverseasLandAndPropertyIncomeDetails/PropertyAbroadTotalAmount
cardinality	0..1
description	Property abroad - total amount
id	[FOR30F]

#### element: **TotalAdjustedProfitOrLoss**

**XML**

TotalAdjustedProfitOrLoss 0..1  
MTR\_SAMonetaryType

base	<a href="#">MTR_SAMonetaryType</a>
path	/MTR/SA106/TotalAdjustedProfitOrLoss
cardinality	0..1
description	Total Profit or loss
id	[FOR25]

#### validation rule:

error code: 8548	description: If a [FOR14.1] is present then [FOR25] must not be negative
transactional message (en)	If a [FOR14.1] is present then [FOR25] must not be negative
error code: 6719	description: Total of all iterations of box [FOR30B]

transactional message (en)	Must equal the sum of all occurrences of box [FOR30B].
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## element: **LossBroughtForward**

**XML**

LossBroughtForward 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA106/LossBroughtForward
cardinality	0..1
description	Losses bfwd from earlier years
id	[FOR26]

## element: **TotalTaxableProfit**

**XML**

TotalTaxableProfit 0..1  
MTR\_SAnonNegativeMonetaryType

base	MTR_SAnonNegativeMonetaryType
path	/MTR/SA106/TotalTaxableProfit
cardinality	0..1
description	Property abroad - Total taxable profit
id	[FOR27]

### validation rule:

error code: 6507	description: If [FOR25] minus [FOR26] is positive or zero then [FOR27] = [FOR25] minus [FOR26] else [FOR27] must be absent or zero
transactional message (en)	The amount in box [FOR27] must equal [FOR25] minus [FOR26] if this is positive or zero, or [FOR27] must be absent or zero. Please check.

## element: **TotalForeignTaxTakenOff**

**XML**

TotalForeignTaxTakenOff 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA106/TotalForeignTaxTakenOff
cardinality	0..1
description	Total foreign Tax
id	[FOR28]

### validation rule:

error code: 6720	description: Total of all iterations of box [FOR30C]
transactional message (en)	Must equal the sum of all occurrences of box [FOR30C].

## element: **TotalSpecialWithholdingTax**

**XML**

TotalSpecialWithholdingTax 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA106/TotalSpecialWithholdingTax
cardinality	0..1
description	Total Special Withholding Tax
id	[FOR29]

**validation rule:**

error code: 6721	description: Total of all iterations of box [FOR30D]
transactional message (en)	Must equal the sum of all occurrences of box [FOR30D].

**element: TotalTaxableAmount****XML**

TotalTaxableAmount 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA106/TotalTaxableAmount
cardinality	0..1
description	Total taxable amount
id	[FOR30]

**element: LossSetOffAgainstTotalIncome****XML**

LossSetOffAgainstTotalIncome 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA106/LossSetOffAgainstTotalIncome
cardinality	0..1
description	Loss offset against total income
id	[FOR31]

**validation rule:**

error code: 8549	description: [FOR31] should not be present if [FOR14.1] is present.
transactional message (en)	As [FOR14.1] is present you cannot have an entry in [FOR31] Please check
error code: 8550	description: [FOR31] should not be present if [FOR14.2] is not present
transactional message (en)	You cannot have an entry in [FOR31] as there is no entry in [FOR14.2] Please check

**element: LossToCarryForward****XML**

LossToCarryForward 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA106/LossToCarryForward
cardinality	0..1
description	Losses to carry forward
id	[FOR32]

**element: ForeignTaxPaid****XML**

ForeignTaxPaid 0..20

- ClaimToFTCRCountryCode 0..1  
MTR\_SACountryCodeType
- ClaimToFTCRForeignTax 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType
- ClaimToFTCRClaimForFTCR 0..1  
MTR\_YesType
- ClaimToFTCRAmountChargable 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

path	/MTR/SA106/ForeignTaxPaid
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cardinality	0..20
description	Container FIG-FOREIGN-TAX-RELIEF boxes [FORA] to [FORF]
id	[FORA-FORF]

#### element: **ClaimToFTCRCountryCode**

**XML**

ClaimToFTCRCountryCode 0..1  
MTR\_SACountryCodeType

base	<a href="#">MTR_SACountryCodeType</a>
path	/MTR/SA106/ForeignTaxPaid/ClaimToFTCRCountryCode
cardinality	0..1
description	Claim to FTCR - Country code
id	[FORA]

#### element: **ClaimToFTCRForeignTax**

**XML**

ClaimToFTCRForeignTax 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA106/ForeignTaxPaid/ClaimToFTCRForeignTax
cardinality	0..1
description	Claim to FTCR - Foreign Tax
id	[FORC]

#### validation rule:

error code: 6273	description: [FORF] should be present if [FORC]
transactional message (en)	There is an entry in box [FORC]. Please complete box [FORF].

#### element: **ClaimToFTCRClaimForFTCR**

**XML**

ClaimToFTCRClaimForFTCR 0..1  
MTR\_YesType

base	<a href="#">MTR_YesType</a>
path	/MTR/SA106/ForeignTaxPaid/ClaimToFTCRClaimForFTCR
cardinality	0..1
description	Claim to FTCR - Claim for FTCR
id	[FORE]

#### element: **ClaimToFTCRAmountChargable**

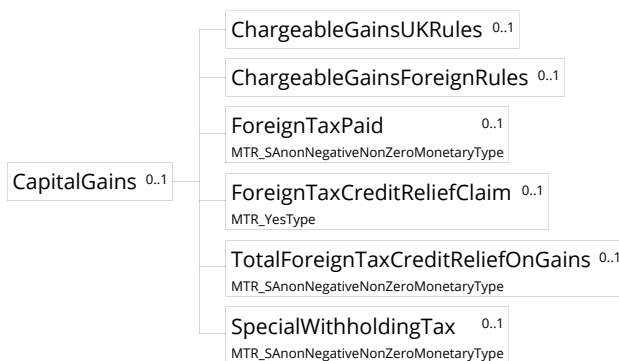
**XML**

ClaimToFTCRAmountChargable 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

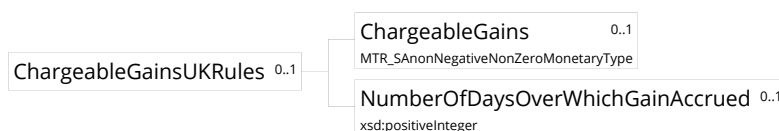
base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA106/ForeignTaxPaid/ClaimToFTCRAmountChargable
cardinality	0..1
description	Claim to FTCR - Amount chargable
id	[FORF]

#### validation rule:

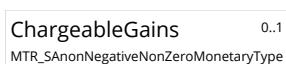
error code: 6858	description: [FORF] should exceed [FORC]
transactional message (en)	The amount in box [FORF] must exceed [FORC]. Please check.



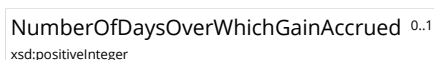
path	/MTR/SA106/CapitalGains
cardinality	0..1
description	Capital gains - foreign tax credit relief abd Special Withholding Tax
id	[FOR33-40]



path	/MTR/SA106/CapitalGains/ChargeableGainsUKRules
cardinality	0..1
description	Chargeable Capital Gain - UK rules.
id	[FOR33-34]



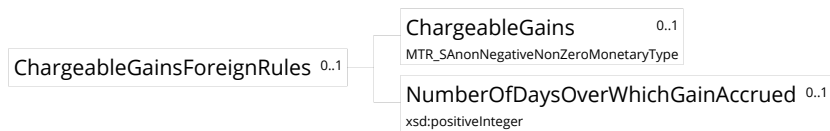
base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA106/CapitalGains/ChargeableGainsUKRules/ChargeableGains
cardinality	0..1
description	Amount of Chargeable Capital Gain
id	[FOR33]



base	xsd:positiveInteger
path	/MTR/SA106/CapitalGains/ChargeableGainsUKRules/NumberOfDaysOverWhichGainAccrued
cardinality	0..1
description	Number of days UK gain CG accrued
minInclusive	1
maxInclusive	99999
id	[FOR34]

element: **ChargeableGainsForeignRules**

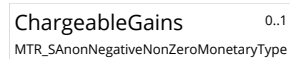
XML



path	/MTR/SA106/CapitalGains/ChargeableGainsForeignRules
cardinality	0..1
description	Chargeable Capital Gain - Foreign rules.
id	[FOR35-36]

element: **ChargeableGains**

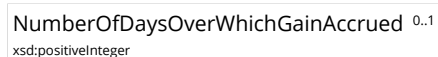
XML



base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA106/CapitalGains/ChargeableGainsForeignRules/ChargeableGains
cardinality	0..1
description	Amount of CG under foreign tax rules
id	[FOR35]

element: **NumberOfDaysOverWhichGainAccrued**

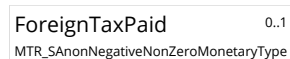
XML



base	xsd:positiveInteger
path	/MTR/SA106/CapitalGains/ChargeableGainsForeignRules/NumberOfDaysOverWhichGainAccrued
cardinality	0..1
description	Number of days Foreign CG accrued
minInclusive	1
maxInclusive	99999
id	[FOR36]

element: **ForeignTaxPaid**

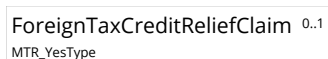
XML



base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA106/CapitalGains/ForeignTaxPaid
cardinality	0..1
description	Foreign tax paid on CG
id	[FOR37]

element: **ForeignTaxCreditReliefClaim**

XML



base	<a href="#">MTR_YesType</a>
path	/MTR/SA106/CapitalGains/ForeignTaxCreditReliefClaim



cardinality	0..1
description	Claim to FTCT on CG
id	[FOR38]

## element: **TotalForeignTaxCreditReliefOnGains**

**XML**

TotalForeignTaxCreditReliefOnGains 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA106/CapitalGains/TotalForeignTaxCreditReliefOnGains
cardinality	0..1
description	Total Foreign tax credit relief on gains
id	[FOR39]

## element: **SpecialWithholdingTax**

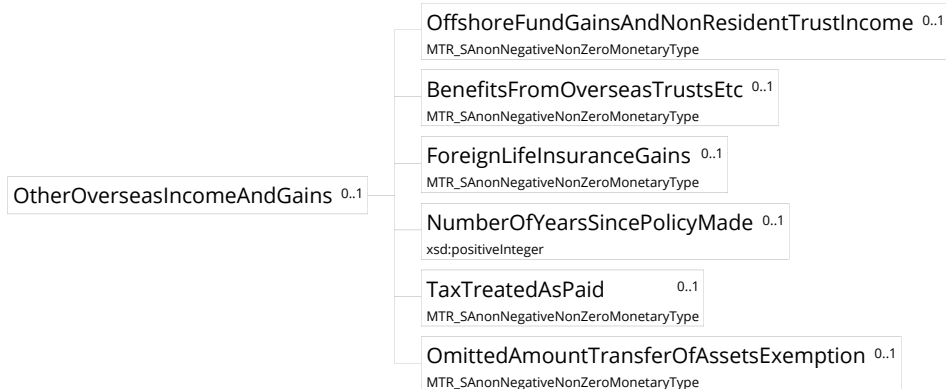
**XML**

SpecialWithholdingTax 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA106/CapitalGains/SpecialWithholdingTax
cardinality	0..1
description	Special Withholding Tax on CG
id	[FOR40]

## element: **OtherOverseasIncomeAndGains**

**XML**



path	/MTR/SA106/OtherOverseasIncomeAndGains
cardinality	0..1
description	Other overseas income and gains
id	[FOR41-46]

## element: **OffshoreFundGainsAndNonResidentTrustIncome**

**XML**

OffshoreFundGainsAndNonResidentTrustIncome 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA106/OtherOverseasIncomeAndGains/OffshoreFundGainsAndNonResidentTrustIncome
cardinality	0..1
description	Gains from Offshore funds and discretionary payment

id	[FOR41]
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## element: **BenefitsFromOverseasTrustsEtc**

**XML**

BenefitsFromOverseasTrustsEtc 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA106/OtherOverseasIncomeAndGains/BenefitsFromOverseasTrustsEtc
cardinality	0..1
description	Benefit from overseas trust or other entity
id	[FOR42]

## element: **ForeignLifeInsuranceGains**

**XML**

ForeignLifeInsuranceGains 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA106/OtherOverseasIncomeAndGains/ForeignLifeInsuranceGains
cardinality	0..1
description	Gains on Life Insurance Policies, capital redemption policies and life annuity contracts
id	[FOR43]

## element: **NumberOfYearsSincePolicyMade**

**XML**

NumberOfYearsSincePolicyMade 0..1  
xsd:positiveInteger

base	xsd:positiveInteger
path	/MTR/SA106/OtherOverseasIncomeAndGains/NumberOfYearsSincePolicyMade
cardinality	0..1
description	Number of years
minInclusive	1
maxInclusive	99
id	[FOR44]

### validation rule:

error code: 6135	description: If number of years since policy made is present the following should be true: [FOR43]
transactional message (en)	Number of years entered in box [FOR44] but no gain in box [FOR43]. Please check.

## element: **TaxTreatedAsPaid**

**XML**

TaxTreatedAsPaid 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA106/OtherOverseasIncomeAndGains/TaxTreatedAsPaid
cardinality	0..1
description	Tax on Gain
id	[FOR45]

### validation rule:

error code: 6136	description: [FOR45] should be less than [FOR43]
transactional message (en)	The amount in box [FOR45] must be less than the amount in box [FOR43]. Please amend the entry.

element: **OmittedAmountTransferOfAssetsExemption**

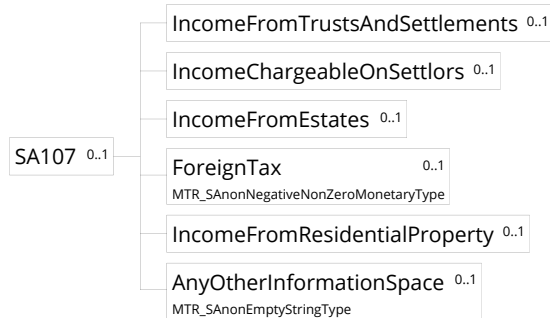
XML

OmittedAmountTransferOfAssetsExemption 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA106/OtherOverseasIncomeAndGains/OmittedAmountTransferOfAssetsExemption
cardinality	0..1
description	Omitted income
id	[FOR46]

element: **SA107**

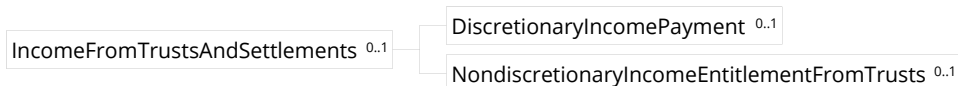
XML



path	/MTR/SA107
cardinality	0..1
description	Trusts
id	[SA107]

element: **IncomeFromTrustsAndSettlements**

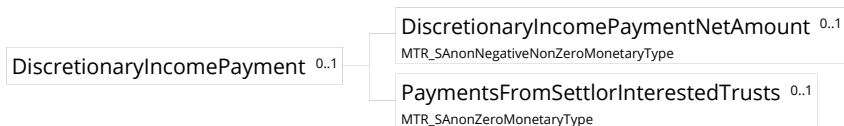
XML



path	/MTR/SA107/IncomeFromTrustsAndSettlements
cardinality	0..1
description	Income from trusts and settlements
id	[TRU1-6]

element: **DiscretionaryIncomePayment**

XML



path	/MTR/SA107/IncomeFromTrustsAndSettlements/DiscretionaryIncomePayment
cardinality	0..1
description	Discretionary income payment from a trust
id	[TRU1-2]

element: **DiscretionaryIncomePaymentNetAmount**

XML

DiscretionaryIncomePaymentNetAmount 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA107/IncomeFromTrustsAndSettlements/DiscretionaryIncomePayment/DiscretionaryIncomePaymentNetAmount
cardinality	0..1
description	Discretionary income payment from a trust. Net amount
id	[TRU1]

## element: **PaymentsFromSettlorInterestedTrusts**

**XML**

PaymentsFromSettlorInterestedTrusts 0..1  
MTR\_SAnonZeroMonetaryType

base	<a href="#">MTR_SAnonZeroMonetaryType</a>
path	/MTR/SA107/IncomeFromTrustsAndSettlements/DiscretionaryIncomePayment/PaymentsFromSettlorInterestedTrusts
cardinality	0..1
description	Total payments in tax year from settlor interested trusts
id	[TRU2]

## element: **NondiscretionaryIncomeEntitlementFromTrusts**

**XML**

NondiscretionaryIncomeEntitlementFromTrusts 0..1

- NonDiscretionaryIncomeTaxedAtBasicRate 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType
- NonDiscretionaryIncomeTaxedAtLowerRate 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType
- NonDiscretionaryIncomeTaxedAtDividendRate 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType
- IncomeFromTrustsEtcNonResidentTrustees 0..1  
MTR\_YesType

path	/MTR/SA107/IncomeFromTrustsAndSettlements/NondiscretionaryIncomeEntitlementFromTrusts
cardinality	0..1
description	Non-discretionary income entitlement from trusts
id	[TRU3-6]

## element: **NonDiscretionaryIncomeTaxedAtBasicRate**

**XML**

NonDiscretionaryIncomeTaxedAtBasicRate 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA107/IncomeFromTrustsAndSettlements/NondiscretionaryIncomeEntitlementFromTrusts/NonDiscretionaryIncomeTaxedAtBasicRate
cardinality	0..1
description	Net amount of non-savings income
id	[TRU3]

## element: **NonDiscretionaryIncomeTaxedAtLowerRate**

**XML**

NonDiscretionaryIncomeTaxedAtLowerRate 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA107/IncomeFromTrustsAndSettlements/NondiscretionaryIncomeEntitlementFromTrusts/NonDiscretionaryIncomeTaxedAtLowerRate
cardinality	0..1

description	Net amount of savings income
id	[TRU4]

## element: **NonDiscretionaryIncomeTaxedAtDividendRate**

**XML**

NonDiscretionaryIncomeTaxedAtDividendRate 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA107/IncomeFromTrustsAndSettlements/NondiscretionaryIncomeEntitlementFromTrusts/NonDiscretionaryIncomeTaxedAtDividendRate
cardinality	0..1
description	Net amount of dividend income
id	[TRU5]

## element: **IncomeFromTrustsEtcNonResidentTrustees**

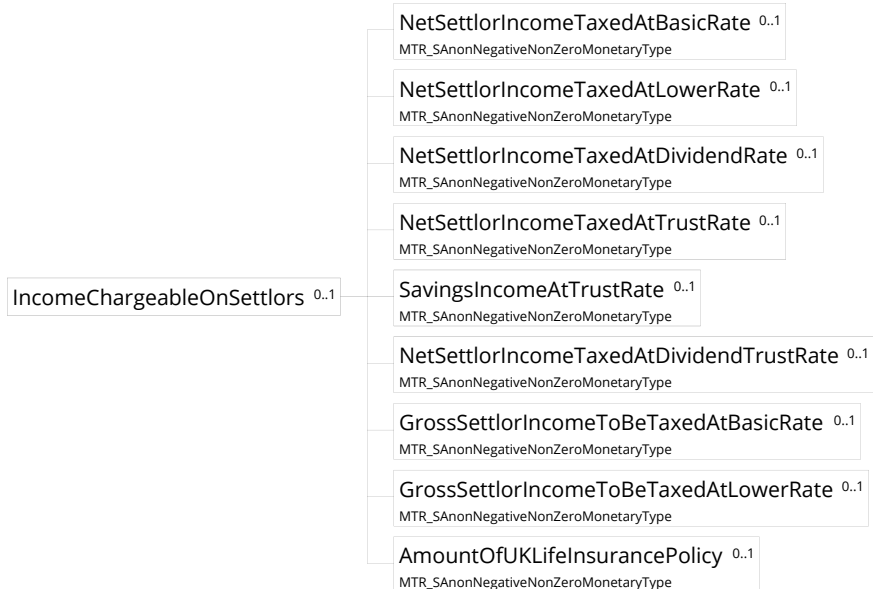
**XML**

IncomeFromTrustsEtcNonResidentTrustees 0..1  
MTR\_YesType

base	<a href="#">MTR_YesType</a>
path	/MTR/SA107/IncomeFromTrustsAndSettlements/NondiscretionaryIncomeEntitlementFromTrusts/IncomeFromTrustsEtcNonResidentTrustees
cardinality	0..1
description	Tick box - trust or settlement income with non-resident trustees included elsewhere on the return
id	[TRU6]

## element: **IncomeChargeableOnSettlors**

**XML**



path	/MTR/SA107/IncomeChargeableOnSettlors
cardinality	0..1
description	Income chargeable on settlors
id	[TRU7-15]

## element: **NetSettlorIncomeTaxedAtBasicRate**

**XML**

NetSettlorIncomeTaxedAtBasicRate 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA107/IncomeChargeableOnSettlers/NetSettlorIncomeTaxedAtBasicRate
cardinality	0..1
description	Net amount of non-savings income taxed at basic rate
id	[TRU7]

#### element: **NetSettlorIncomeTaxedAtLowerRate**

**XML**

NetSettlorIncomeTaxedAtLowerRate 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA107/IncomeChargeableOnSettlers/NetSettlorIncomeTaxedAtLowerRate
cardinality	0..1
description	Net amount of savings income taxed at basic rate
id	[TRU8]

#### element: **NetSettlorIncomeTaxedAtDividendRate**

**XML**

NetSettlorIncomeTaxedAtDividendRate 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA107/IncomeChargeableOnSettlers/NetSettlorIncomeTaxedAtDividendRate
cardinality	0..1
description	Net amount of dividend income at dividend rate
id	[TRU9]

#### element: **NetSettlorIncomeTaxedAtTrustRate**

**XML**

NetSettlorIncomeTaxedAtTrustRate 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA107/IncomeChargeableOnSettlers/NetSettlorIncomeTaxedAtTrustRate
cardinality	0..1
description	Net amount of non-savings income taxed at trust rate
id	[TRU10]

#### element: **SavingsIncomeAtTrustRate**

**XML**

SavingsIncomeAtTrustRate 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA107/IncomeChargeableOnSettlers/SavingsIncomeAtTrustRate
cardinality	0..1
description	Net amount of savings income taxed at trust rate
id	[TRU11]

#### element: **NetSettlorIncomeTaxedAtDividendTrustRate**

**XML**

NetSettlorIncomeTaxedAtDividendTrustRate 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA107/IncomeChargeableOnSettlers/NetSettlorIncomeTaxedAtDividendTrustRate
cardinality	0..1
description	Net amount of dividend income at dividend trust rate
id	[TRU12]

#### element: **GrossSettlorIncomeToBeTaxedAtBasicRate**

**XML**

GrossSettlorIncomeToBeTaxedAtBasicRate 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA107/IncomeChargeableOnSettlers/GrossSettlorIncomeToBeTaxedAtBasicRate
cardinality	0..1
description	Non savings income paid gross
id	[TRU13]

#### element: **GrossSettlorIncomeToBeTaxedAtLowerRate**

**XML**

GrossSettlorIncomeToBeTaxedAtLowerRate 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA107/IncomeChargeableOnSettlers/GrossSettlorIncomeToBeTaxedAtLowerRate
cardinality	0..1
description	Savings income paid gross
id	[TRU14]

#### element: **AmountOfUKLifeInsurancePolicy**

**XML**

AmountOfUKLifeInsurancePolicy 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA107/IncomeChargeableOnSettlers/AmountOfUKLifeInsurancePolicy
cardinality	0..1
description	amount of UK life insurance policy
id	[TRU15]

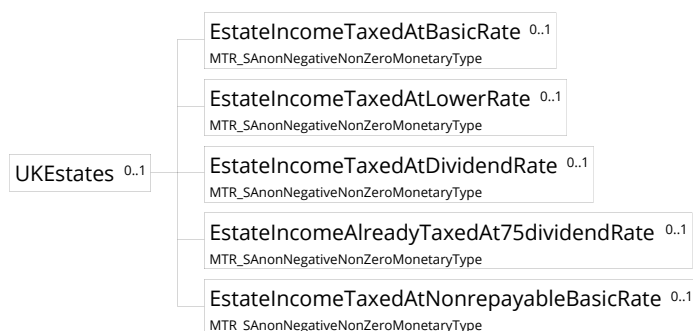
#### element: **IncomeFromEstates**

**XML**

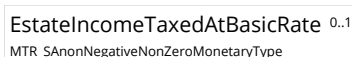
IncomeFromEstates 0..1

- UKEstates 0..1
- ForeignEstates 0..1

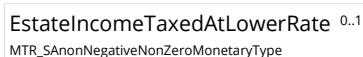
path	/MTR/SA107/IncomeFromEstates
cardinality	0..1
description	Income from the estates of deceased persons
id	[TRU16-23]



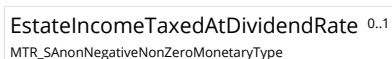
path	/MTR/SA107/IncomeFromEstates/UKEstates
cardinality	0..1
description	Income from the estates of deceased persons
id	[TRU16-19]



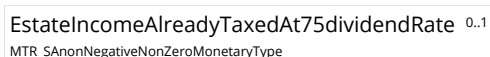
base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA107/IncomeFromEstates/UKEstates/EstateIncomeTaxedAtBasicRate
cardinality	0..1
description	Income from estates - Non-savings income (after tax taken off)
id	[TRU16]



base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA107/IncomeFromEstates/UKEstates/EstateIncomeTaxedAtLowerRate
cardinality	0..1
description	Income from estates - Savings income (after tax taken off)
id	[TRU17]



base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA107/IncomeFromEstates/UKEstates/EstateIncomeTaxedAtDividendRate
cardinality	0..1
description	Dividend income after tax taken off Do not include dividend income that has been taxed at 7.5%, this goes into box 18.1
id	[TRU18]





base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA107/IncomeFromEstates/UKEstates/EstateIncomeAlreadyTaxedAt75dividendRate
cardinality	0..1
description	Dividend income that has been taxed at 7.5%, after tax taken off
id	[TRU18.1]

## element: **EstateIncomeTaxedAtNonrepayableBasicRate**

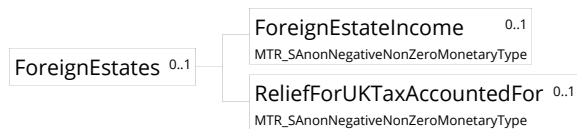
**XML**

EstateIncomeTaxedAtNonrepayableBasicRate 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA107/IncomeFromEstates/UKEstates/EstateIncomeTaxedAtNonrepayableBasicRate
cardinality	0..1
description	Income from estates - Non-savings income taxed at non repayable Basic Rate
id	[TRU19]

## element: **ForeignEstates**

**XML**



path	/MTR/SA107/IncomeFromEstates/ForeignEstates
cardinality	0..1
description	Income from foreign estates
id	[TRU22-23]

## element: **ForeignEstateIncome**

**XML**

ForeignEstateIncome 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA107/IncomeFromEstates/ForeignEstates/ForeignEstateIncome
cardinality	0..1
description	Income from foreign estates
id	[TRU22]

## element: **ReliefForUKTaxAccountedFor**

**XML**

ReliefForUKTaxAccountedFor 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA107/IncomeFromEstates/ForeignEstates/ReliefForUKTaxAccountedFor
cardinality	0..1
description	Relief for UK tax already accounted for
id	[TRU23]

ForeignTax 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA107/ForeignTax
cardinality	0..1
description	Total foreign tax for which tax credit relief not claimed
id	[TRU24]

IncomeFromResidentialProperty 0..1

- ResidentialPropertyIncomeOrRestrictedFinanceCosts 0..1  
MTR\_SAnonNegativeMonetaryType
- UnusedResidentialFinanceCostsBroughtForward 0..1  
MTR\_SAnonNegativeMonetaryType

path	/MTR/SA107/IncomeFromResidentialProperty
cardinality	0..1
description	Residential property income
id	[TRU25-25.1]

ResidentialPropertyIncomeOrRestrictedFinanceCosts 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA107/IncomeFromResidentialProperty/ResidentialPropertyIncomeOrRestrictedFinanceCosts
cardinality	0..1
description	Amount of residential property income or restricted finance costs from trusts and estates
id	[TRU25]

UnusedResidentialFinanceCostsBroughtForward 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA107/IncomeFromResidentialProperty/UnusedResidentialFinanceCostsBroughtForward
cardinality	0..1
description	Unused residential property finance costs brought forward
id	[TRU25.1]

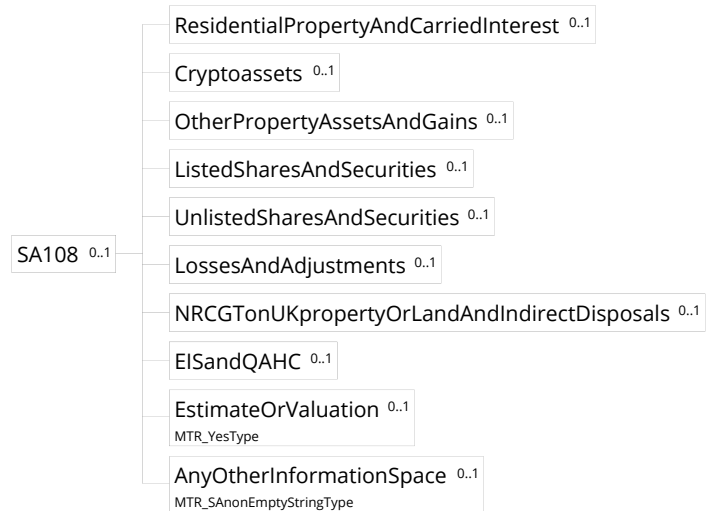
AnyOtherInformationSpace 0..1  
MTR\_SAnonEmptyStringType

base	<a href="#">MTR_SAnonEmptyStringType</a>
path	/MTR/SA107/AnyOtherInformationSpace
cardinality	0..1

description	Additional Information
minLength	1
maxLength	20480
id	[TRU26]

element: **SA108**

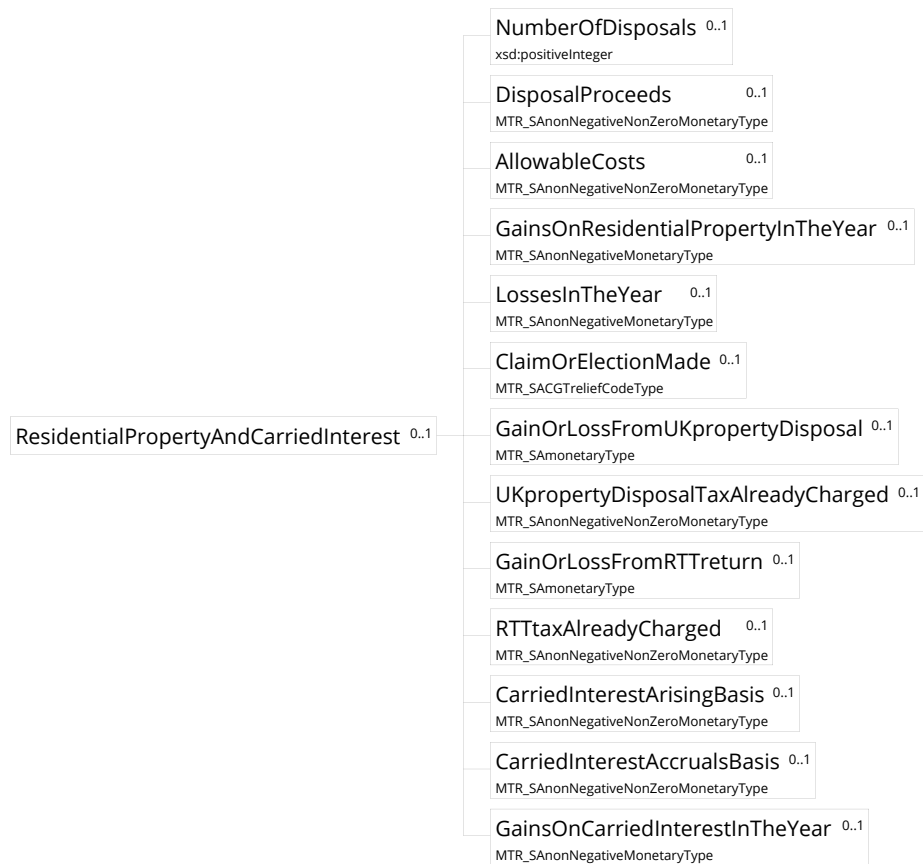
**XML**



path	/MTR/SA108
cardinality	0..1
description	Capital Gains Summary
id	[SA108]

**validation rule:**

error code: 6020	description: Submission must contain at least one attachment or an entry in the whitespace if Capital Gains Summary is present
transactional message (en)	Submission must contain at least one attachment or an entry in the whitespace if Capital Gains Summary is present



path	/MTR/SA108/ResidentialPropertyAndCarriedInterest
cardinality	0..1
description	Residential property and carried interest
id	[CGT3-13B]

**validation rule:**

error code: 8382	description: [CGT3-13B] should contain at least one element.
transactional message (en)	[CGT3-13B] must not be empty.



base	xsd:positiveInteger
path	/MTR/SA108/ResidentialPropertyAndCarriedInterest/NumberOfDisposals
cardinality	0..1
description	Number of disposals
maxInclusive	99999
id	[CGT3]



base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA108/ResidentialPropertyAndCarriedInterest/DisposalProceeds
cardinality	0..1

description	Disposal proceeds
id	[CGT4]

**validation rule:**

error code: 8384	description: If [CGT4] is present then [CGT3] should be present.
transactional message (en)	There is an entry in [CGT4]. Please complete [CGT3].

element: **AllowableCosts**

**XML**

AllowableCosts	0..1
MTR_SAnonNegativeNonZeroMonetaryType	

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA108/ResidentialPropertyAndCarriedInterest/AllowableCosts
cardinality	0..1
description	Allowable costs (including purchase price)
id	[CGT5]

element: **GainsOnResidentialPropertyInTheYear**

**XML**

GainsOnResidentialPropertyInTheYear	0..1
MTR_SAnonNegativeMonetaryType	

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA108/ResidentialPropertyAndCarriedInterest/GainsOnResidentialPropertyInTheYear
cardinality	0..1
description	Gains on residential property in the return year, before losses - do not include gains on carried interest
id	[CGT6]

**validation rule:**

error code: 8385	description: If [CGT6] is present then [CGT3] should be present.
transactional message (en)	There is an entry in [CGT6]. Please complete [CGT3].

element: **LossesInTheYear**

**XML**

LossesInTheYear	0..1
MTR_SAnonNegativeMonetaryType	

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA108/ResidentialPropertyAndCarriedInterest/LossesInTheYear
cardinality	0..1
description	Losses in the return year
id	[CGT7]

**validation rule:**

error code: 8386	description: If [CGT7] is present then [CGT3] should be present.
transactional message (en)	There is an entry in [CGT7]. Please complete [CGT3].

element: **ClaimOrElectionMade**

**XML**

ClaimOrElectionMade	0..1
MTR_SACGTreliefCodeType	

base	<a href="#">MTR_SACGTreliefCodeType</a>
path	/MTR/SA108/ResidentialPropertyAndCarriedInterest/ClaimOrElectionMade

cardinality	0..1
description	The relevant code for any claim or election made
id	[CGT8]

#### element: **GainOrLossFromUKpropertyDisposal**

**XML**

GainOrLossFromUKpropertyDisposal 0..1  
MTR\_SAMonetaryType

base	<a href="#">MTR_SAMonetaryType</a>
path	/MTR/SA108/ResidentialPropertyAndCarriedInterest/GainOrLossFromUKpropertyDisposal
cardinality	0..1
description	Total gains or losses on UK residential property reported on Capital Gains Tax UK Property Disposal returns.
id	[CGT9]

#### validation rule:

error code: 8387	description: If [CGT9] is positive then [CGT6] must be present.
transactional message (en)	[CGT9] is positive so [CGT6] should be present.
error code: 8388	description: If [CGT9] is negative then [CGT7] should be present.
transactional message (en)	If [CGT9] is negative then [CGT7] should be present.

#### element: **UKpropertyDisposalTaxAlreadyCharged**

**XML**

UKpropertyDisposalTaxAlreadyCharged 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA108/ResidentialPropertyAndCarriedInterest/UKpropertyDisposalTaxAlreadyCharged
cardinality	0..1
description	Tax on gains in box 9 already charged
id	[CGT10]

#### validation rule:

error code: 8392	description: If [CGT10] is present the following should be true: [CGT9] is present
transactional message (en)	[CGT10] is present so the following should be true: [CGT9] is present

#### element: **GainOrLossFromRTTreturn**

**XML**

GainOrLossFromRTTreturn 0..1  
MTR\_SAMonetaryType

base	<a href="#">MTR_SAMonetaryType</a>
path	/MTR/SA108/ResidentialPropertyAndCarriedInterest/GainOrLossFromRTTreturn
cardinality	0..1
description	Total gains or losses on non-UK residential property or Carried Interest reported on Real Time Transaction returns.
id	[CGT11]

#### validation rule:

error code: 8389	description: If [CGT11] is positive then [CGT6] must be present.
transactional message (en)	[CGT11] is positive so [CGT6] should be present.
error code: 8391	description: If [CGT11] is negative then [CGT7] should be present.
transactional message (en)	If [CGT11] is negative then [CGT7] should be present.

RTTtaxAlreadyCharged 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA108/ResidentialPropertyAndCarriedInterest/RTTtaxAlreadyCharged
cardinality	0..1
description	Tax on gains reported in an RTT return already charged
id	[CGT12]

**validation rule:**

error code: 8393	description: If [CGT12] is present then [CGT11] should be present.
transactional message (en)	There is an entry in [CGT12]. Please complete [CGT11].

CarriedInterestArisingBasis 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA108/ResidentialPropertyAndCarriedInterest/CarriedInterestArisingBasis
cardinality	0..1
description	Carried interest (arising basis) - the amount before any claim or election
id	[CGT13]

**validation rule:**

error code: 8644	description: [CGT13B] should be present if [CGT13] is present
transactional message (en)	[CGT13B] must be present if [CGT13] is present

CarriedInterestAccrualsBasis 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

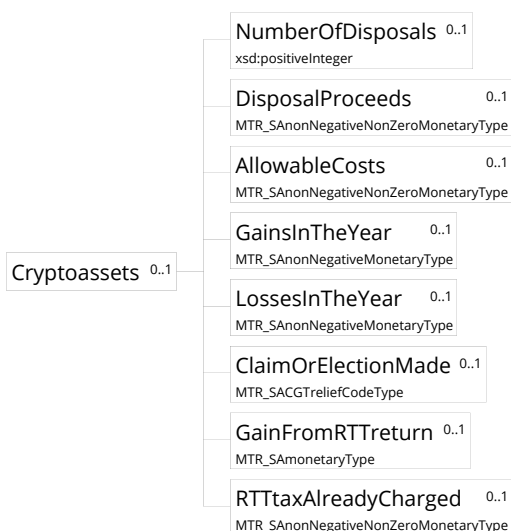
base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA108/ResidentialPropertyAndCarriedInterest/CarriedInterestAccrualsBasis
cardinality	0..1
description	Carried interest (accruals basis) - the amount before any claim or election
id	[CGT13A]

**validation rule:**

error code: 8645	description: [CGT13B] should be present if [CGT13A] is present
transactional message (en)	[CGT13B] must be present if [CGT13A] is present

GainsOnCarriedInterestInTheYear 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA108/ResidentialPropertyAndCarriedInterest/GainsOnCarriedInterestInTheYear
cardinality	0..1
description	Gains on carried interest in the year - the sum of CGT13 and CGT13A, less any claim or election
id	[CGT13B]



path	/MTR/SA108/Cryptoassets
cardinality	0..1
description	Cryptoassets
id	[CGT13.1-13.8]

**validation rule:**

error code: 8646	description: [CGT13.1-13.8] should contain at least one element.
transactional message (en)	[CGT13.1-13.8] must not be empty.

NumberOfDisposals 0..1  
xsd:positiveInteger

base	xsd:positiveInteger
path	/MTR/SA108/Cryptoassets/NumberOfDisposals
cardinality	0..1
description	Number of disposals
maxInclusive	99999
id	[CGT13.1]

**validation rule:**

error code: 8647	description: If [CGT13.1] is present then at least one of [CGT13.4], [CGT13.5] or [CGT13.7] must be present
transactional message (en)	There is an entry in [CGT13.1]. Please complete at least one of [CGT13.4], [CGT13.5] or [CGT13.7].

DisposalProceeds 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA108/Cryptoassets/DisposalProceeds
cardinality	0..1
description	Disposal proceeds
id	[CGT13.2]



AllowableCosts 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA108/Cryptoassets/AllowableCosts
cardinality	0..1
description	Allowable costs (including purchase price)
id	[CGT13.3]

GainsInTheYear 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA108/Cryptoassets/GainsInTheYear
cardinality	0..1
description	Gains in the return year, before losses
id	[CGT13.4]

LossesInTheYear 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA108/Cryptoassets/LossesInTheYear
cardinality	0..1
description	Losses in the return year
id	[CGT13.5]

ClaimOrElectionMade 0..1  
MTR\_SACGTreliefCodeType

base	<a href="#">MTR_SACGTreliefCodeType</a>
path	/MTR/SA108/Cryptoassets/ClaimOrElectionMade
cardinality	0..1
description	The relevant code for any claim or election made
id	[CGT13.6]

GainFromRTTreturn 0..1  
MTR\_SAMonetaryType

base	<a href="#">MTR_SAMonetaryType</a>
path	/MTR/SA108/Cryptoassets/GainFromRTTreturn
cardinality	0..1
description	Total gains or losses on the disposal of an asset of this type reported on Real Time Transaction returns

id	[CGT13.7]
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**validation rule:**

error code: 8648	description: If [CGT13.7] is positive then [CGT13.4] should be present and positive.
transactional message (en)	If [CGT13.7] is positive then [CGT13.4] should be present and positive.
error code: 8649	description: If [CGT13.7] is positive it should not exceed [CGT13.4].
transactional message (en)	The positive amount in [CGT13.7] exceeds the amount in [CGT13.4]. Please check.
error code: 8650	description: If [CGT13.7] is negative then [CGT13.5] should be present and positive.
transactional message (en)	If [CGT13.7] is negative then [CGT13.5] should be present and positive.
error code: 8651	description: If [CGT13.7] is negative then its absolute value should not exceed [CGT13.5].
transactional message (en)	The absolute value of the negative amount in [CGT13.7] exceeds the amount in [CGT13.5]. Please check.

**element: RTTtaxAlreadyCharged**

**XML**

RTTtaxAlreadyCharged	0..1
MTR_SAnonNegativeNonZeroMonetaryType	

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA108/Cryptoassets/RTTtaxAlreadyCharged
cardinality	0..1
description	Tax on gains reported in an RTT return already charged
id	[CGT13.8]

**element: OtherPropertyAssetsAndGains**

**XML**

OtherPropertyAssetsAndGains 0..1	NumberOfDisposals 0..1
	xsd:positiveInteger
	DisposalProceeds 0..1
	MTR_SAnonNegativeNonZeroMonetaryType
	AllowableCosts 0..1
	MTR_SAnonNegativeNonZeroMonetaryType
	GainsInTheYear 0..1
	MTR_SAnonNegativeMonetaryType
	NonResidentialDisposalsIncludedInBox17 0..1
	MTR_SAnonNegativeNonZeroMonetaryType
	LandAndPropertyDisposalsWhereBADRisBeingClaimed 0..1
	MTR_SAnonNegativeNonZeroMonetaryType
	SharesDisposalsWhereBADRisBeingClaimed 0..1
	MTR_SAnonNegativeNonZeroMonetaryType
	OtherDisposalsWhereBADRisBeingClaimed 0..1
	MTR_SAnonNegativeNonZeroMonetaryType
	AttributedGains 0..1
	MTR_SAnonNegativeNonZeroMonetaryType
	LossesInTheYear 0..1
	MTR_SAnonNegativeMonetaryType
	ClaimOrElectionMade 0..1
	MTR_SACGTreliefCodeType
	GainFromRTTreturn 0..1
	MTR_SAmonetaryType
	RTTtaxAlreadyCharged 0..1
	MTR_SAnonNegativeNonZeroMonetaryType

path	/MTR/SA108/OtherPropertyAssetsAndGains
cardinality	0..1
description	Other property, assets and gains
id	[CGT14-22]

**validation rule:**

error code: 8394	description: [CGT14-22] should contain at least one element.
transactional message (en)	[CGT14-22] must not be empty.
error code: 8652	description: If [CGT17.2] present or [CGT17.3] present or [CGT17.4] present then [CGT17.2] + [CGT17.3] + [CGT17.4] must be less than or equal to [CGT17]. This validation must run even if [CGT17.4] is absent
transactional message (en)	If [CGT17.2] present or [CGT17.3] present or [CGT17.4] present then [CGT17.2] + [CGT17.3] + [CGT17.4] must be less than or equal to [CGT17]. This validation must run even if [CGT17.4] is absent

**element: NumberOfDisposals****XML**

NumberOfDisposals 0..1  
xsd:positiveInteger

base	xsd:positiveInteger
path	/MTR/SA108/OtherPropertyAssetsAndGains/NumberOfDisposals
cardinality	0..1
description	Number of disposals
maxInclusive	99999
id	[CGT14]

**validation rule:**

error code: 8395	description: If [CGT14] is present then at least one of [CGT17], [CGT19] or [CGT21] should be present.
transactional message (en)	There is an entry in [CGT14]. Please complete at least one of [CGT17], [CGT19] and [CGT21].

**element: DisposalProceeds****XML**

DisposalProceeds 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA108/OtherPropertyAssetsAndGains/DisposalProceeds
cardinality	0..1
description	Disposal proceeds
id	[CGT15]

**validation rule:**

error code: 8396	description: If [CGT15] is present then [CGT14] should be present.
transactional message (en)	There is an entry in [CGT15]. Please complete [CGT14].

**element: AllowableCosts****XML**

AllowableCosts 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA108/OtherPropertyAssetsAndGains/AllowableCosts
cardinality	0..1
description	Allowable costs (including purchase price)
id	[CGT16]

**element: GainsInTheYear****XML**

GainsInTheYear 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA108/OtherPropertyAssetsAndGains/GainsInTheYear
cardinality	0..1
description	Gains in the return year, before losses
id	[CGT17]

**validation rule:**

error code: 8397	description: If [CGT17] is present then [CGT14] should be present.
transactional message (en)	There is an entry in [CGT17]. Please complete [CGT14].

element: **NonResidentialDisposalsIncludedInBox17**

**XML**

NonResidentialDisposalsIncludedInBox17 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA108/OtherPropertyAssetsAndGains/NonResidentialDisposalsIncludedInBox17
cardinality	0..1
description	Enter the amount included in CGT17 total relating to disposals of non-residential land and buildings
id	[CGT17.1]

**validation rule:**

error code: 8653	description: If [CGT17.1] is present the following should be true: [CGT17] is present
transactional message (en)	[CGT17.1] is present so the following should be true: [CGT17] is present

element: **LandAndPropertyDisposalsWhereBADRisBeingClaimed**

**XML**

LandAndPropertyDisposalsWhereBADRisBeingClaimed 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA108/OtherPropertyAssetsAndGains/LandAndPropertyDisposalsWhereBADRisBeingClaimed
cardinality	0..1
description	Enter the amount included in CGT17 total that relate to a disposal of Residential property or non-residential land and buildings where BADR is being claimed
id	[CGT17.2]

**validation rule:**

error code: 8654	description: If [CGT17.2] is present the following should be true: [CGT17] is present
transactional message (en)	[CGT17.2] is present so the following should be true: [CGT17] is present

element: **SharesDisposalsWhereBADRisBeingClaimed**

**XML**

SharesDisposalsWhereBADRisBeingClaimed 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA108/OtherPropertyAssetsAndGains/SharesDisposalsWhereBADRisBeingClaimed
cardinality	0..1
description	Enter the amount included in CGT17 total that relate to a disposal of listed and unlisted shares and securities where BADR is being claimed
id	[CGT17.3]

**validation rule:**

error code: 8655	description: If [CGT17.3] is present the following should be true: [CGT17] is present
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transactional message (en)	[CGT17.3] is present so the following should be true: [CGT17] is present
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## element: **OtherDisposalsWhereBADRisBeingClaimed**

**XML**

OtherDisposalsWhereBADRisBeingClaimed 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA108/OtherPropertyAssetsAndGains/OtherDisposalsWhereBADRisBeingClaimed
cardinality	0..1
description	Enter the amount included in CGT17 total that relate to a disposal of other assets where BADR is being claimed
id	[CGT17.4]

### validation rule:

error code: 8656	description: If [CGT17.4] is present the following should be true: [CGT17] is present
transactional message (en)	[CGT17.4] is present so the following should be true: [CGT17] is present

## element: **AttributedGains**

**XML**

AttributedGains 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA108/OtherPropertyAssetsAndGains/AttributedGains
cardinality	0..1
description	Attributed gains where personal losses cannot be set off
id	[CGT18]

## element: **LossesInTheYear**

**XML**

LossesInTheYear 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA108/OtherPropertyAssetsAndGains/LossesInTheYear
cardinality	0..1
description	Losses in the return year
id	[CGT19]

### validation rule:

error code: 8398	description: If [CGT19] is present then [CGT14] should be present.
transactional message (en)	There is an entry in [CGT19]. Please complete [CGT14].

## element: **ClaimOrElectionMade**

**XML**

ClaimOrElectionMade 0..1  
MTR\_SACGTreliefCodeType

base	<a href="#">MTR_SACGTreliefCodeType</a>
path	/MTR/SA108/OtherPropertyAssetsAndGains/ClaimOrElectionMade
cardinality	0..1
description	The relevant code for any claim or election made
id	[CGT20]

GainFromRTTreturn 0..1  
MTR\_SAMonetaryType

base	<a href="#">MTR_SAMonetaryType</a>
path	/MTR/SA108/OtherPropertyAssetsAndGains/GainFromRTTreturn
cardinality	0..1
description	Total gains or losses on the disposal of an asset of this type reported on Real Time Transaction returns
id	[CGT21]

**validation rule:**

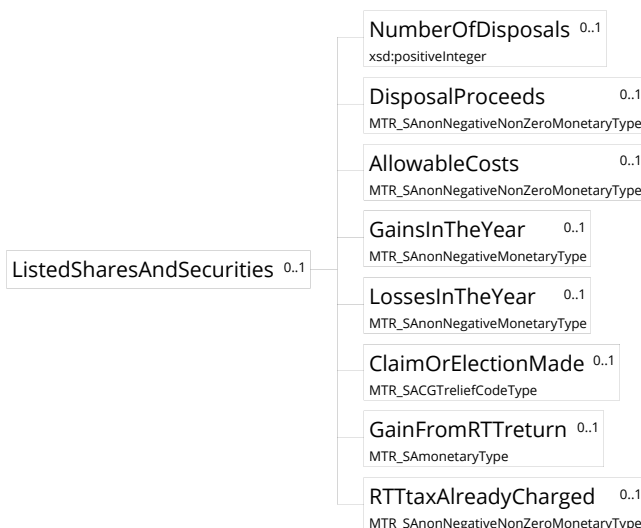
error code: 8399	description: If [CGT21] is positive then [CGT17] should be present and positive.
transactional message (en)	There is a positive amount in [CGT21]. Please complete [CGT17].
error code: 8400	description: If [CGT21] is positive it should not exceed [CGT17].
transactional message (en)	The positive amount in [CGT21] exceeds the amount in [CGT17]. Please check.
error code: 8401	description: If [CGT21] is negative then [CGT19] should be present and positive.
transactional message (en)	If [CGT21] is negative then [CGT19] should be present and positive.
error code: 8402	description: If [CGT21] is negative then its absolute value should not exceed [CGT19].
transactional message (en)	The absolute value of the negative amount in [CGT21] exceeds the amount in [CGT19]. Please check.

RTTtaxAlreadyCharged 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA108/OtherPropertyAssetsAndGains/RTTtaxAlreadyCharged
cardinality	0..1
description	Tax on gains reported in an RTT return already charged
id	[CGT22]

**validation rule:**

error code: 8403	description: If [CGT22] is present then [CGT21] should be present.
transactional message (en)	There is an entry in [CGT22]. Please complete [CGT21].



path	/MTR/SA108/ListedSharesAndSecurities
cardinality	0..1
description	Listed shares and securities
id	[CGT23-30]

**validation rule:**

error code: 8404	description: [CGT23-30] should contain at least one element.
transactional message (en)	[CGT23-30] must not be empty.

element: **NumberOfDisposals**

**XML**

NumberOfDisposals 0..1  
xsd:positiveInteger

base	xsd:positiveInteger
path	/MTR/SA108/ListedSharesAndSecurities/NumberOfDisposals
cardinality	0..1
description	Number of disposals
maxInclusive	99999
id	[CGT23]

**validation rule:**

error code: 8405	description: If [CGT23] is present then at least one of [CGT26], [CGT27] and [CGT29] should be present.
transactional message (en)	There is an entry in [CGT23]. Please complete at least one of [CGT26], [CGT27] and [CGT29].

element: **DisposalProceeds**

**XML**

DisposalProceeds 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA108/ListedSharesAndSecurities/DisposalProceeds
cardinality	0..1
description	Disposal proceeds
id	[CGT24]

**validation rule:**

error code: 8406	description: If [CGT24] is present then [CGT23] should be present.
transactional message (en)	There is an entry in [CGT24]. Please complete [CGT23].

element: **AllowableCosts**

**XML**

AllowableCosts 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA108/ListedSharesAndSecurities/AllowableCosts
cardinality	0..1
description	Allowable costs (including purchase price)
id	[CGT25]

element: **GainsInTheYear**

**XML**

GainsInTheYear 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA108/ListedSharesAndSecurities/GainsInTheYear
cardinality	0..1
description	Gains in the return year, before losses
id	[CGT26]

**validation rule:**

error code: 6397	description: If [CGT26] is present then [CGT23] should be present.
transactional message (en)	There is an entry in [CGT26]. Please complete [CGT23].

element: **LossesInTheYear**

**XML**

LossesInTheYear 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA108/ListedSharesAndSecurities/LossesInTheYear
cardinality	0..1
description	Losses in the return year
id	[CGT27]

**validation rule:**

error code: 8407	description: If [CGT27] is present then [CGT23] should be present.
transactional message (en)	There is an entry in [CGT27]. Please complete [CGT23].

element: **ClaimOrElectionMade**

**XML**

ClaimOrElectionMade 0..1  
MTR\_SACGTreliefCodeType

base	<a href="#">MTR_SACGTreliefCodeType</a>
path	/MTR/SA108/ListedSharesAndSecurities/ClaimOrElectionMade
cardinality	0..1
description	The relevant code for any claim or election made
id	[CGT28]

element: **GainFromRTTreturn**

**XML**

GainFromRTTreturn 0..1  
MTR\_SAmonetaryType

base	<a href="#">MTR_SAmonetaryType</a>
path	/MTR/SA108/ListedSharesAndSecurities/GainFromRTTreturn
cardinality	0..1
description	Total gains or losses on the disposal of an asset of this type reported on Real Time Transaction returns
id	[CGT29]

**validation rule:**

error code: 8408	description: If [CGT29] is positive then [CGT26] should be present and positive.
transactional message (en)	If [CGT29] is positive then [CGT26] should be present and positive.
error code: 8409	description: If [CGT29] is positive it should not exceed [CGT26].
transactional message (en)	The positive amount in [CGT29] exceeds the amount in [CGT26]. Please check.
error code: 8410	description: If [CGT29] is negative then [CGT27] should be present and positive.
transactional message (en)	If [CGT29] is negative then [CGT27] should be present and positive.



error code: 8411	description: If [CGT29] is negative then its absolute value should not exceed [CGT27].
transactional message (en)	The absolute value of the negative amount in [CGT29] exceeds the amount in [CGT27]. Please check.

## element: **RTTtaxAlreadyCharged**

**XML**

RTTtaxAlreadyCharged 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

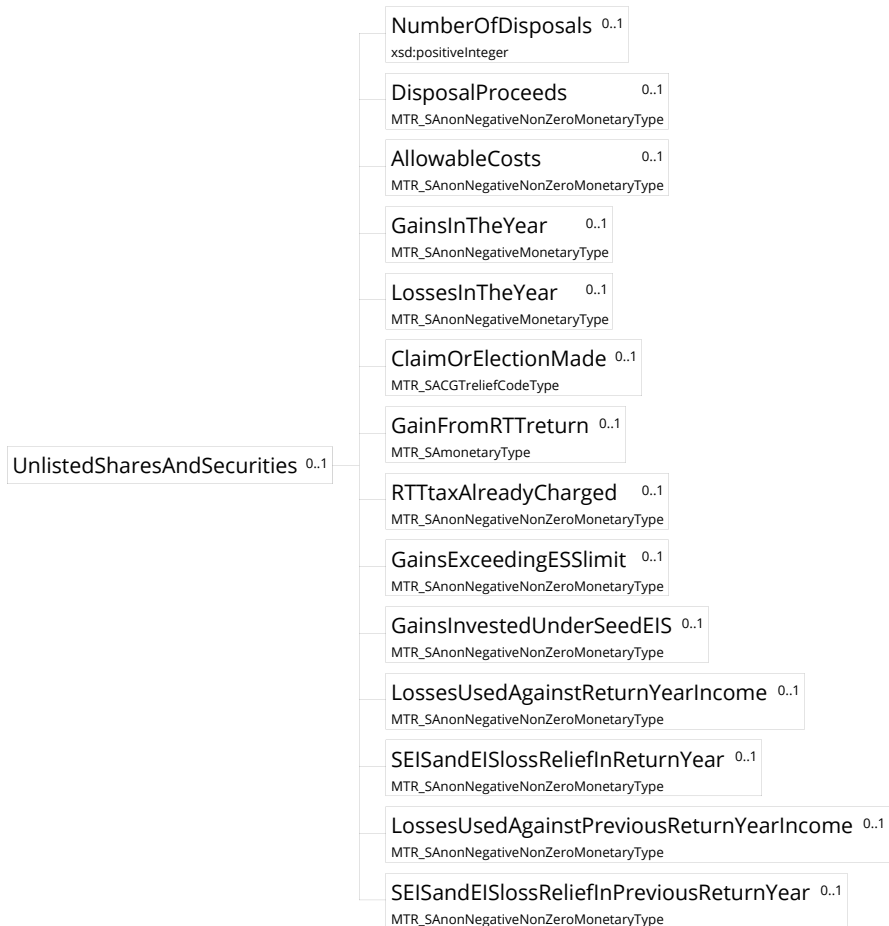
base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA108/ListedSharesAndSecurities/RTTtaxAlreadyCharged
cardinality	0..1
description	Tax on gains reported in an RTT return already charged
id	[CGT30]

### validation rule:

error code: 8412	description: If [CGT30] is present then [CGT29] should be present.
transactional message (en)	There is an entry in [CGT30]. Please complete [CGT29].

## element: **UnlistedSharesAndSecurities**

**XML**



path	/MTR/SA108/UnlistedSharesAndSecurities
cardinality	0..1
description	Unlisted shares and securities
id	[CGT31-44]

### validation rule:

error code: 8413	description: [CGT31-44] should contain at least one element.
transactional message (en)	[CGT31-44] must not be empty.

error code: 8414	description: If [CGT41] or [CGT43] are present, [CGT41] plus [CGT43] should be less than or equal to [CGT35].
transactional message (en)	There is an entry in [CGT41] or [CGT43]. [CGT41] plus [CGT43] must be less than or equal to [CGT35]. Please check.

## element: **NumberOfDisposals**

**XML**

NumberOfDisposals 0..1  
xsd:positiveInteger

base	xsd:positiveInteger
path	/MTR/SA108/UnlistedSharesAndSecurities/NumberOfDisposals
cardinality	0..1
description	Number of disposals
maxInclusive	99999
id	[CGT31]

### validation rule:

error code: 8415	description: If [CGT31] is present then at least one of [CGT34], [CGT35] and [CGT37] should be present.
transactional message (en)	There is an entry in [CGT31]. Please complete at least one of [CGT34], [CGT35] and [CGT37].

## element: **DisposalProceeds**

**XML**

DisposalProceeds 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA108/UnlistedSharesAndSecurities/DisposalProceeds
cardinality	0..1
description	Disposal proceeds
id	[CGT32]

### validation rule:

error code: 8416	description: If [CGT32] is present then [CGT31] should be present.
transactional message (en)	There is an entry in [CGT32]. Please complete [CGT31].

## element: **AllowableCosts**

**XML**

AllowableCosts 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA108/UnlistedSharesAndSecurities/AllowableCosts
cardinality	0..1
description	Allowable costs (including purchase price)
id	[CGT33]

## element: **GainsInTheYear**

**XML**

GainsInTheYear 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA108/UnlistedSharesAndSecurities/GainsInTheYear
cardinality	0..1

description	Gains in the return year, before losses
id	[CGT34]

**validation rule:**

error code: 6398	description: If [CGT34] is present then [CGT31] should be present.
transactional message (en)	There is an entry in [CGT34]. Please complete [CGT31].

element: **LossesInTheYear**

**XML**

LossesInTheYear 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA108/UnlistedSharesAndSecurities/LossesInTheYear
cardinality	0..1
description	Losses in the return year
id	[CGT35]

**validation rule:**

error code: 8417	description: If [CGT35] is present then [CGT31] should be present.
transactional message (en)	There is an entry in [CGT35]. Please complete [CGT31].

element: **ClaimOrElectionMade**

**XML**

ClaimOrElectionMade 0..1  
MTR\_SACGTreliefCodeType

base	<a href="#">MTR_SACGTreliefCodeType</a>
path	/MTR/SA108/UnlistedSharesAndSecurities/ClaimOrElectionMade
cardinality	0..1
description	The relevant code for any claim or election made
id	[CGT36]

element: **GainFromRTTreturn**

**XML**

GainFromRTTreturn 0..1  
MTR\_SAmoneyType

base	<a href="#">MTR_SAmoneyType</a>
path	/MTR/SA108/UnlistedSharesAndSecurities/GainFromRTTreturn
cardinality	0..1
description	Total gains or losses on the disposal of an asset of this type reported on Real Time Transaction returns
id	[CGT37]

**validation rule:**

error code: 8418	description: If [CGT37] is positive then [CGT34] should be present and positive.
transactional message (en)	If [CGT37] is positive then [CGT34] should be present and positive.
error code: 8419	description: If [CGT37] is positive it should not exceed [CGT34].
transactional message (en)	The positive amount in [CGT37] exceeds the amount in [CGT34]. Please check.
error code: 8420	description: If [CGT37] is negative then [CGT35] should be present and positive.
transactional message (en)	If [CGT37] is negative then [CGT35] should be present and positive.
error code: 8421	description: If [CGT37] is negative then its absolute value should not exceed [CGT35].
transactional message (en)	The absolute value of the negative amount in [CGT37] exceeds the amount in [CGT35]. Please check.

RTTtaxAlreadyCharged 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA108/UnlistedSharesAndSecurities/RTTtaxAlreadyCharged
cardinality	0..1
description	Tax on gains reported in an RTT return already charged
id	[CGT38]

**validation rule:**

error code: 8422	description: If [CGT38] is present then [CGT37] should be present.
transactional message (en)	There is an entry in [CGT38]. Please complete [CGT37].

GainsExceedingESSlimit 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA108/UnlistedSharesAndSecurities/GainsExceedingESSlimit
cardinality	0..1
description	Gains exceeding the lifetime limit for Employee Shareholder Status shares
id	[CGT39]

GainsInvestedUnderSeedEIS 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA108/UnlistedSharesAndSecurities/GainsInvestedUnderSeedEIS
cardinality	0..1
description	Gains invested under Seed Enterprise Investment Scheme and qualifying for relief
id	[CGT40]

**validation rule:**

error code: 8426	description: [CGT40] should not exceed [£100,000]
transactional message (en)	[CGT40] must not exceed [£100,000]

LossesUsedAgainstReturnYearIncome 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA108/UnlistedSharesAndSecurities/LossesUsedAgainstReturnYearIncome
cardinality	0..1
description	Losses claimed against Income of Return Year
id	[CGT41]

**validation rule:**

error code: 8423	description: If [CGT41] is present then [CGT35] should be present.
transactional message (en)	There is an entry in [CGT41]. Please complete [CGT35].

SEISandEISlossReliefInReturnYear 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA108/UnlistedSharesAndSecurities/SEISandEISlossReliefInReturnYear
cardinality	0..1
description	SEIS and EIS loss relief in Return Year
id	[CGT42]

**validation rule:**

error code: 8305	description: [CGT42] is valid only if this does not exceed [CGT41].
transactional message (en)	[CGT42] is valid only if this does not exceed [CGT41].

LossesUsedAgainstPreviousReturnYearIncome 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA108/UnlistedSharesAndSecurities/LossesUsedAgainstPreviousReturnYearIncome
cardinality	0..1
description	Losses claimed against Income of previous Return Year
id	[CGT43]

**validation rule:**

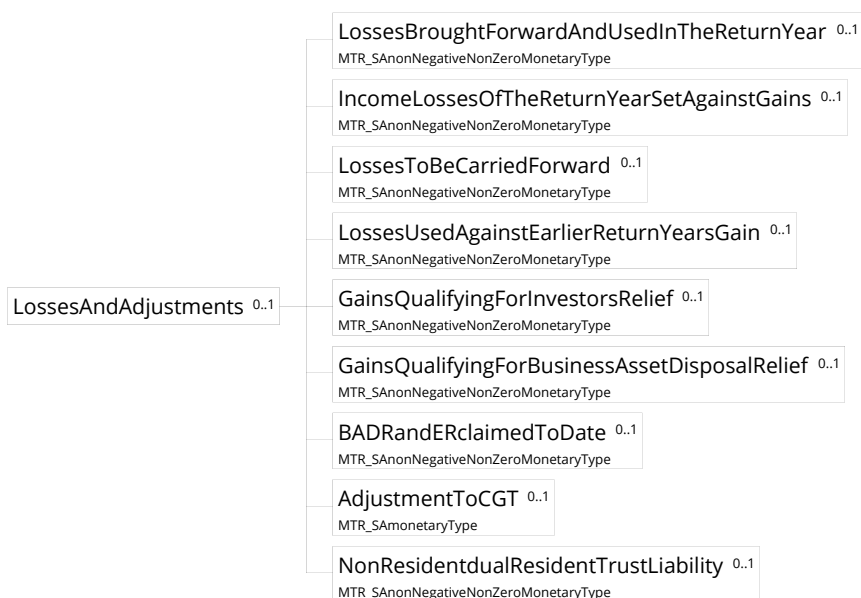
error code: 8424	description: If [CGT43] is present then [CGT35] should be present.
transactional message (en)	There is an entry in [CGT43]. Please complete [CGT35].

SEISandEISlossReliefInPreviousReturnYear 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA108/UnlistedSharesAndSecurities/SEISandEISlossReliefInPreviousReturnYear
cardinality	0..1
description	SEIS and EIS loss relief in previous Return Year
id	[CGT44]

**validation rule:**

error code: 8306	description: [CGT44] is valid only if this does not exceed [CGT43].
transactional message (en)	[CGT44] is valid only if this does not exceed [CGT43].



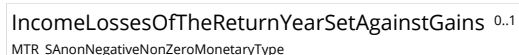
path	/MTR/SA108/LossesAndAdjustments
cardinality	0..1
description	Losses and adjustments
id	[CGT45-52]

**validation rule:**

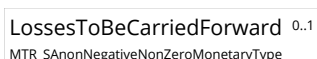
error code: 8425	description: [CGT45-52] should contain at least one element.
transactional message (en)	[CGT45-52] must not be empty.



base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA108/LossesAndAdjustments/LossesBroughtForwardAndUsedInTheReturnYear
cardinality	0..1
description	Losses brought forward and used in the Return Year
id	[CGT45]



base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA108/LossesAndAdjustments/IncomeLossesOfTheReturnYearSetAgainstGains
cardinality	0..1
description	Income losses of the Return Year set against gains
id	[CGT46]



base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA108/LossesAndAdjustments/LossesToBeCarriedForward
cardinality	0..1
description	Losses available to be carried forward to later Return Years
id	[CGT47]

#### element: **LossesUsedAgainstEarlierReturnYearsGain**

**XML**

LossesUsedAgainstEarlierReturnYearsGain 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA108/LossesAndAdjustments/LossesUsedAgainstEarlierReturnYearsGain
cardinality	0..1
description	Losses used against earlier Return Year's gain
id	[CGT48]

#### element: **GainsQualifyingForInvestorsRelief**

**XML**

GainsQualifyingForInvestorsRelief 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA108/LossesAndAdjustments/GainsQualifyingForInvestorsRelief
cardinality	0..1
description	Gains qualifying for Investors' Relief
id	[CGT49]

#### validation rule:

error code: 6170	description: [CGT49] should not exceed [£10,000,000]
transactional message (en)	The amount in [CGT49] exceeds [£10,000,000]. Please check.
error code: 6171	description: [CGT49] is valid only if this does not exceed [CGT34]
transactional message (en)	[CGT49] is valid only if this does not exceed [CGT34]

#### element: **GainsQualifyingForBusinessAssetDisposalRelief**

**XML**

GainsQualifyingForBusinessAssetDisposalRelief 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA108/LossesAndAdjustments/GainsQualifyingForBusinessAssetDisposalRelief
cardinality	0..1
description	Gains qualifying for Business Asset Disposal Relief
id	[CGT50]

#### validation rule:

error code: 6173	description: [CGT50] is valid only if this does not exceed [£1,000,000]
transactional message (en)	[CGT50] is valid only if this does not exceed [£1,000,000]
error code: 6175	description: [CGT50.1] should be present if [CGT50] is present
transactional message (en)	[CGT50.1] must be present if [CGT50] is present

#### element: **BADRandERclaimedToDate**

**XML**

BADRandERclaimedToDate 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA108/LossesAndAdjustments/BADRandERclaimedToDate
cardinality	0..1
description	Lifetime allowance of Business Asset Disposal Relief and Entrepreneurs' Relief claimed to date
id	[CGT50.1]

## element: **AdjustmentToCGT**

**XML**

AdjustmentToCGT 0..1  
MTR\_SAMonetaryType

base	<a href="#">MTR_SAMonetaryType</a>
path	/MTR/SA108/LossesAndAdjustments/AdjustmentToCGT
cardinality	0..1
description	Adjustments to Capital Gains Tax
id	[CGT51]

## element: **NonResidentdualResidentTrustLiability**

**XML**

NonResidentdualResidentTrustLiability 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA108/LossesAndAdjustments/NonResidentdualResidentTrustLiability
cardinality	0..1
description	Additional liability in respect of non-resident or dual resident Trusts
id	[CGT52]

## element: **NRCGTONUKpropertyOrLandAndIndirectDisposals**

**XML**

NRCGTONUKpropertyOrLandAndIndirectDisposals 0..1	TotalGainsChargeableForDirectDisposalsForUKresidentialProperty 0..1 MTR_SAnonNegativeMonetaryType
	TotalGainsChargeableForDirectDisposalsForUKNRproperty 0..1 MTR_SAnonNegativeMonetaryType
	GainsFromIndirectDisposals 0..1 MTR_YesType
	TaxOnGainsAlreadyCharged 0..1 MTR_SAnonNegativeNonZeroMonetaryType
	TotalLossesAvailableAgainstNRCGTgainsForTheYear 0..1 MTR_SAnonNegativeMonetaryType
path	/MTR/SA108/NRCGTONUKpropertyOrLandAndIndirectDisposals
cardinality	0..1
description	Non-resident Capital Gains Tax on UK property or land and indirect disposals
id	[CGT52.1-52.5]

### validation rule:

error code: 8231	description: [CGT52.1-52.5] should contain at least one element.
transactional message (en)	[CGT52.1-52.5] must not be empty.

## element: **TotalGainsChargeableForDirectDisposalsForUKresidentialProperty**

**XML**

TotalGainsChargeableForDirectDisposalsForUKresidentialProperty 0..1  
MTR\_SAnonNegativeMonetaryType



base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA108/NRCGTonUKpropertyOrLandAndIndirectDisposals/TotalGainsChargeableForDirectDisposalsForUKresidentialProperty
cardinality	0..1
description	For direct disposals of UK residential property or properties, put the total gains chargeable to NRCGT in the box
id	[CGT52.1]

#### element: **TotalGainsChargeableForDirectDisposalsForUKNRproperty**

**XML**

TotalGainsChargeableForDirectDisposalsForUKNRproperty 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA108/NRCGTonUKpropertyOrLandAndIndirectDisposals/TotalGainsChargeableForDirectDisposalsForUKNRproperty
cardinality	0..1
description	For direct disposals of non-residential UK properties or land, or indirect disposals of any UK properties or land, put the total gains chargeable to NRCGT in the box
id	[CGT52.2]

#### element: **GainsFromIndirectDisposals**

**XML**

GainsFromIndirectDisposals 0..1  
MTR\_YesType

base	<a href="#">MTR_YesType</a>
path	/MTR/SA108/NRCGTonUKpropertyOrLandAndIndirectDisposals/GainsFromIndirectDisposals
cardinality	0..1
description	If any of the gains in box 52.2 are from indirect disposals, put 'X' in the box
id	[CGT52.3]

#### validation rule:

error code: 8232	description: If [CGT52.3] is present, [CGT52.2] should be present
transactional message (en)	There is an entry in [CGT52.3] so an entry in [CGT52.2] should be present

#### element: **TaxOnGainsAlreadyCharged**

**XML**

TaxOnGainsAlreadyCharged 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA108/NRCGTonUKpropertyOrLandAndIndirectDisposals/TaxOnGainsAlreadyCharged
cardinality	0..1
description	Tax on gains in boxes 52.1 and 52.2 already charged
id	[CGT52.4]

#### validation rule:

error code: 8233	description: If [CGT52.4] is present, [CGT52.1] or [CGT52.2] should be present.
transactional message (en)	There is an entry in [CGT52.4] so an entry in [CGT52.1] or [CGT52.2] should be present

#### element: **TotalLossesAvailableAgainstNRCGTgainsForTheYear**

**XML**

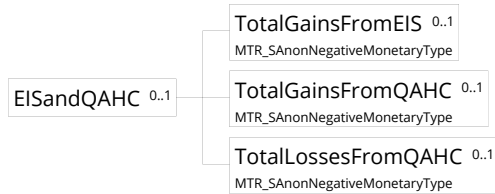
TotalLossesAvailableAgainstNRCGTgainsForTheYear 0..1  
MTR\_SAnonNegativeMonetaryType

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

path	/MTR/SA108/NRCGTonUKpropertyOrLandAndIndirectDisposals/TotalLossesAvailableAgainstNRCGTgainsForTheYear
cardinality	0..1
description	Total losses available against NRCGT gains for the year
id	[CGT52.5]

## element: EISandQAHC

XML



path	/MTR/SA108/EISandQAHC
cardinality	0..1
description	EIS and QAHC
id	[CGT52EG-CGT52QL]

## element: TotalGainsFromEIS

XML



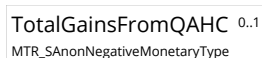
base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA108/EISandQAHC/TotalGainsFromEIS
cardinality	0..1
description	Total gains from the disposal of excluded indexed securities
id	[CGT52EG]

### validation rule:

error code: 8602	description: If [CGT52EG] is present the following should be true: [CGT13.1] is present or [CGT14] is present or [CGT23] is present or [CGT31] is present
transactional message (en)	[CGT52EG] is present so at least one of [CGT13.1], [CGT14], [CGT23] or [CGT31] must be present

## element: TotalGainsFromQAHC

XML



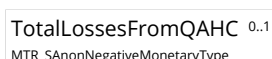
base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA108/EISandQAHC/TotalGainsFromQAHC
cardinality	0..1
description	Total gains on share repurchases and security redemptions from a qualifying asset holding company
id	[CGT52QG]

### validation rule:

error code: 8603	description: If [CGT52QG] is present the following should be true: [CGT13.1] is present or [CGT14] is present or [CGT23] is present or [CGT31] is present
transactional message (en)	[CGT52QG] is present so at least one of [CGT13.1], [CGT14], [CGT23] or [CGT31] must be present

## element: TotalLossesFromQAHC

XML



base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA108/EISandQAHC/TotalLossesFromQAHC
cardinality	0..1
description	Total losses on share repurchases and security redemptions from a qualifying asset holding company
id	[CGT52QL]

**validation rule:**

error code: 8604	description: If [CGT52QL] is present the following should be true: [CGT13.1] is present or [CGT14] is present or [CGT23] is present or [CGT31] is present
transactional message (en)	[CGT52QL] is present so at least one of [CGT13.1], [CGT14], [CGT23] or [CGT31] must be present

element: **EstimateOrValuation**

**XML**

EstimateOrValuation 0..1  
MTR\_YesType

base	<a href="#">MTR_YesType</a>
path	/MTR/SA108/EstimateOrValuation
cardinality	0..1
description	Tick box if estimate or valuation used.
id	[CGT53]

element: **AnyOtherInformationSpace**

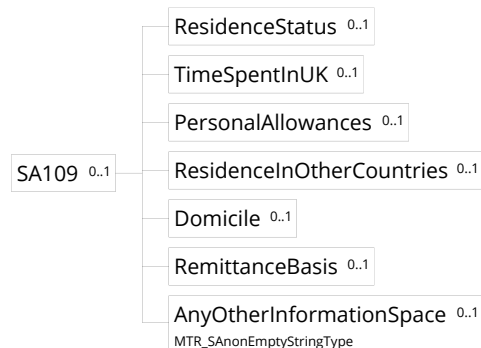
**XML**

AnyOtherInformationSpace 0..1  
MTR\_SAnonEmptyStringType

base	<a href="#">MTR_SAnonEmptyStringType</a>
path	/MTR/SA108/AnyOtherInformationSpace
cardinality	0..1
description	Additional Information
minLength	1
maxLength	20480
id	[CGT54]

element: **SA109**

**XML**



path	/MTR/SA109
cardinality	0..1
description	Non residence and domicile
id	[SA109]

**validation rule:**

error code: 6876	description: number of days spent in UK should be present if [NRD1]
------------------	---

transactional message (en)	There is an entry in box [NRD1]. Please complete box [NRD10].
error code: 8573	description: [NRD29] should be present if at least one of [NRD23.1] and [NRD23.2] are present and [NRD28] is present.
transactional message (en)	[NRD29] must be present if at least one of [NRD23.1] and [NRD23.2] are present and [NRD28] is present.

## element: **ResidenceStatus**

**XML**



path	/MTR/SA109/ResidenceStatus
cardinality	0..1
description	Residence status
id	[NRD1-9]

## element: **NotResidentInUK**

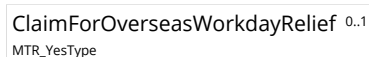
**XML**



base	<a href="#">MTR_YesType</a>
path	/MTR/SA109/ResidenceStatus/NotResidentInUK
cardinality	0..1
description	Not Resident In UK
id	[NRD1]

## element: **ClaimForOverseasWorkdayRelief**

**XML**



base	<a href="#">MTR_YesType</a>
path	/MTR/SA109/ResidenceStatus/ClaimForOverseasWorkdayRelief
cardinality	0..1
description	Claim for overseas workday relief
id	[NRD2]

element: **RequestForSplitYearTreatment**

XML

RequestForSplitYearTreatment 0..1  
MTR\_YesType

base	<a href="#">MTR_YesType</a>
path	/MTR/SA109/ResidenceStatus/RequestForSplitYearTreatment
cardinality	0..1
description	Claiming Split year treatment
id	[NRD3]

**validation rule:**

error code: 8317	description: [NRD6] should be present if [NRD3] is present
transactional message (en)	[NRD6] must be present if [NRD3] is present
error code: 8429	description: [NRD3] should not be present if [NRD1] is present
transactional message (en)	The entry in [NRD3] must not be present as there is an entry in [NRD1]. Please check.

element: **MoreThanOneCaseOfSplitYearTreatmentApplies**

XML

MoreThanOneCaseOfSplitYearTreatmentApplies 0..1  
MTR\_YesType

base	<a href="#">MTR_YesType</a>
path	/MTR/SA109/ResidenceStatus/MoreThanOneCaseOfSplitYearTreatmentApplies
cardinality	0..1
description	Tick box if more than one case of split year treatment applies
id	[NRD3.1]

**validation rule:**

error code: 8318	description: [NRD3] should be present if [NRD3.1] is present
transactional message (en)	[NRD3] must be present if [NRD3.1] is present

element: **ResidentInUKForPreviousYear**

XML

ResidentInUKForPreviousYear 0..1  
MTR\_YesType

base	<a href="#">MTR_YesType</a>
path	/MTR/SA109/ResidenceStatus/ResidentInUKForPreviousYear
cardinality	0..1
description	Resident in UK for previous year
id	[NRD4]

element: **ClaimForOverseasWorkdayReliefWhichIncludesPYamount**

XML

ClaimForOverseasWorkdayReliefWhichIncludesPYamount 0..1  
MTR\_YesType

base	<a href="#">MTR_YesType</a>
path	/MTR/SA109/ResidenceStatus/ClaimForOverseasWorkdayReliefWhichIncludesPYamount
cardinality	0..1
description	Claim for overseas workday relief which includes PY amount
id	[NRD5]

SplitYearTreatmentDateFromWhichTheUKpartYearBeginsOrEnds 0..1  
MTR\_SAMTRdateType

base	<a href="#">MTR_SAMTRdateType</a>
path	/MTR/SA109/ResidenceStatus/SplitYearTreatmentDateFromWhichTheUKpartYearBeginsOrEnds
cardinality	0..1
description	Split year treatment, date from which the UK part year begins or ends
id	[NRD6]

**validation rule:**

error code: 8319	description: [NRD3] should be present if [NRD6] is present
transactional message (en)	[NRD3] must be present if [NRD6] is present
error code: 8320	description: [NRD6] should be within the current return year
transactional message (en)	[NRD6] must be within the current return year

MeetTheThirdAutomaticOverseasTest 0..1  
MTR\_YesType

base	<a href="#">MTR_YesType</a>
path	/MTR/SA109/ResidenceStatus/MeetTheThirdAutomaticOverseasTest
cardinality	0..1
description	Tick box if the taxpayer meets the third automatic overseas test
id	[NRD7]

**validation rule:**

error code: 8321	description: [NRD1] should be present if [NRD7] is present
transactional message (en)	[NRD1] must be present if [NRD7] is present

HadAGapBetweenEmploymentsInThisTaxYear 0..1  
MTR\_YesType

base	<a href="#">MTR_YesType</a>
path	/MTR/SA109/ResidenceStatus/HadAGapBetweenEmploymentsInThisTaxYear
cardinality	0..1
description	Had a gap between employments in this tax year
id	[NRD8]

**validation rule:**

error code: 8448	description: [NRD8] should not be present if [NRD7] is not present.
transactional message (en)	The entry in box [NRD8] should not be present as there is not an entry in [NRD7] Please check.

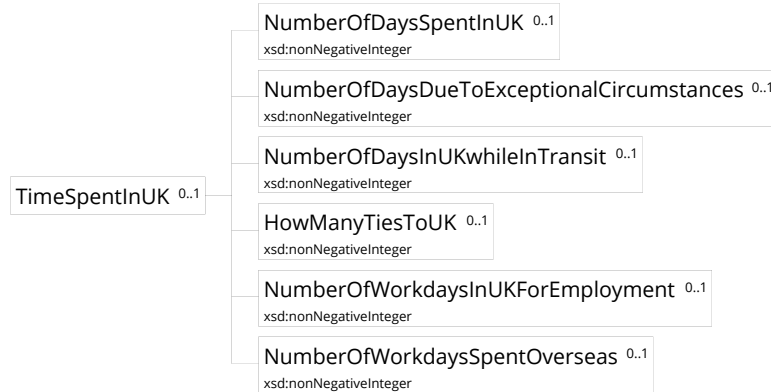
HadAHomeOverseas 0..1  
MTR\_YesType

base	<a href="#">MTR_YesType</a>
path	/MTR/SA109/ResidenceStatus/HadAHomeOverseas
cardinality	0..1

description	Had a home overseas
id	[NRD9]

## element: TimeSpentInUK

XML



path	/MTR/SA109/TimeSpentInUK
cardinality	0..1
description	Time spend in the UK (if not resident or not ordinarily resident in UK)
id	[NRD10-14]

## element: NumberOfDaysSpentInUK

XML



base	xsd:nonNegativeInteger
path	/MTR/SA109/TimeSpentInUK/NumberOfDaysSpentInUK
cardinality	0..1
description	Number of days spent in the UK (excluding days of arrival and departure) in the return year
minInclusive	0
maxInclusive	366
id	[NRD10]

## element: NumberOfDaysDueToExceptionalCircumstances

XML



base	xsd:nonNegativeInteger
path	/MTR/SA109/TimeSpentInUK/NumberOfDaysDueToExceptionalCircumstances
cardinality	0..1
description	Number of days attributing to exceptional circumstances
minInclusive	0
maxInclusive	60
id	[NRD11]

### validation rule:

error code: 6723	description: [NRD11] should not exceed [NRD10]
transactional message (en)	The entry in box [NRD11] exceeds the entry in box [NRD10]. Please check.
error code: 6724	description: If number of days due to exceptional circumstances is present the following should be true: [NRD10]
transactional message (en)	There is an entry in box [NRD11], an entry must be present in [NRD10].Please check.

NumberOfDaysInUKwhileInTransit 0..1  
xsd:nonNegativeInteger

base	xsd:nonNegativeInteger
path	/MTR/SA109/TimeSpentInUK/NumberOfDaysInUKwhileInTransit
cardinality	0..1
description	Number of days when you were in the UK at midnight during the return year, but you were in transit
minInclusive	0
maxInclusive	366
id	[NRD11.1]

HowManyTiesToUK 0..1  
xsd:nonNegativeInteger

base	xsd:nonNegativeInteger
path	/MTR/SA109/TimeSpentInUK/HowManyTiesToUK
cardinality	0..1
description	How many ties to UK
maxInclusive	999
id	[NRD12]

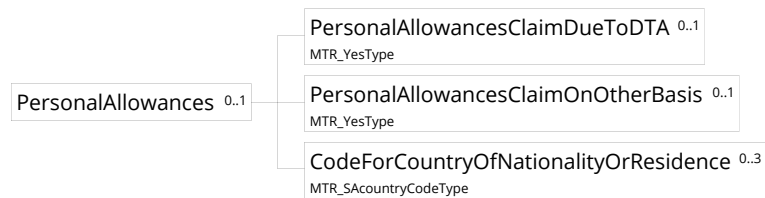
NumberOfWorkdaysInUKForEmployment 0..1  
xsd:nonNegativeInteger

base	xsd:nonNegativeInteger
path	/MTR/SA109/TimeSpentInUK/NumberOfWorkdaysInUKForEmployment
cardinality	0..1
description	Number of days you worked for more than 3 hours in the UK
minInclusive	0
maxInclusive	366
id	[NRD13]

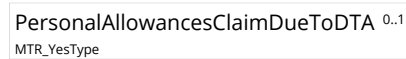
NumberOfWorkdaysSpentOverseas 0..1  
xsd:nonNegativeInteger

base	xsd:nonNegativeInteger
path	/MTR/SA109/TimeSpentInUK/NumberOfWorkdaysSpentOverseas
cardinality	0..1
description	Number of days you worked for more than 3 hours overseas
minInclusive	0
maxInclusive	366
id	[NRD14]





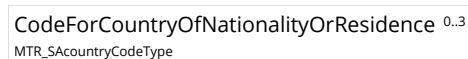
path	/MTR/SA109/PersonalAllowances
cardinality	0..1
description	Personal allowances
id	[NRD15-17]



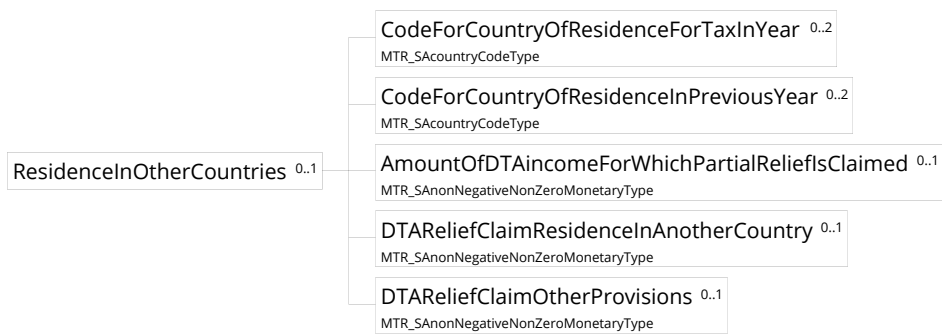
base	<a href="#">MTR_YesType</a>
path	/MTR/SA109/PersonalAllowances/PersonalAllowancesClaimDueToDTA
cardinality	0..1
description	Claim personal allowances by double taxation agreement
id	[NRD15]



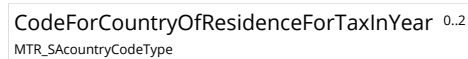
base	<a href="#">MTR_YesType</a>
path	/MTR/SA109/PersonalAllowances/PersonalAllowancesClaimOnOtherBasis
cardinality	0..1
description	Claim personal allowances on some other basis
id	[NRD16]



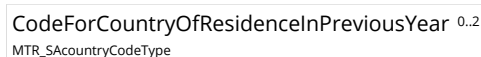
base	<a href="#">MTR_SACountryCodeType</a>
path	/MTR/SA109/PersonalAllowances/CodeForCountryOfNationalityOrResidence
cardinality	0..3
description	Country or countries of which you are a national
example	ENG
maxLength	3
id	[NRD17]



path	/MTR/SA109/ResidenceInOtherCountries
cardinality	0..1
description	Reisence in other countries and Double Taxation Relief
id	[NRD18-22]



base	<a href="#">MTR_SACountryCodeType</a>
path	/MTR/SA109/ResidenceInOtherCountries/CodeForCountryOfResidenceForTaxInYear
cardinality	0..2
description	Country or countries in which resident for tax purposes
example	ENG
maxLength	3
id	[NRD18]



base	<a href="#">MTR_SACountryCodeType</a>
path	/MTR/SA109/ResidenceInOtherCountries/CodeForCountryOfResidenceInPreviousYear
cardinality	0..2
description	Country or countries in which regarded as resident
example	ENG
maxLength	3
id	[NRD19]



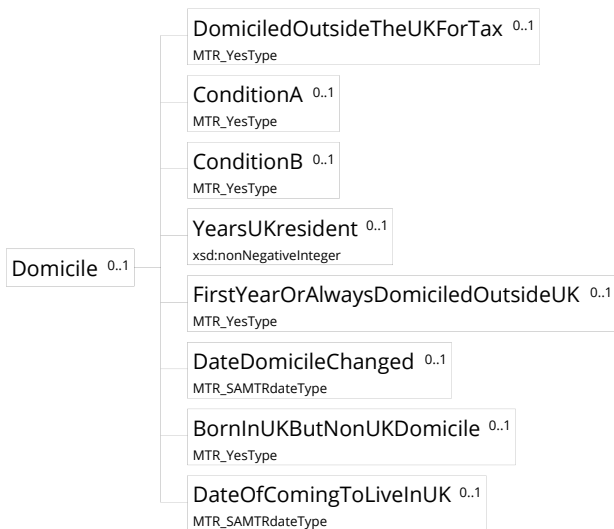
base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA109/ResidenceInOtherCountries/AmountOfDTAIncomeForWhichPartialReliefsClaimed
cardinality	0..1
description	Amount of DTA income for which partial relief is claimed
id	[NRD20]

DTAReliefClaimResidenceInAnotherCountry 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA109/ResidenceInOtherCountries/DTAReliefClaimResidenceInAnotherCountry
cardinality	0..1
description	Relief by virtue of an agreement awarding residence to another country
id	[NRD21]

DTAReliefClaimOtherProvisions 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA109/ResidenceInOtherCountries/DTAReliefClaimOtherProvisions
cardinality	0..1
description	Relief by virtue of other provisions of the agreement
id	[NRD22]



path	/MTR/SA109/Domicile
cardinality	0..1
description	Domicile
id	[NRD23-27]

**validation rule:**

error code: 8427	description: [NRD27] should be present if [NRD23] is present and neither [NRD25] nor [NRD26] is present.
transactional message (en)	There is an entry in [NRD23] and no entry in either [NRD25] or [NRD26]. Please complete [NRD27].

DomiciledOutsideTheUKForTax 0..1  
MTR\_YesType

base	MTR_YesType
------	-------------

path	/MTR/SA109/Domicile/DomiciledOutsideTheUKForTax
cardinality	0..1
description	Domiciled outside the UK and it is relevant to your Income Tax or Capital Gains Tax liability
id	[NRD23]

#### element: **ConditionA**

**XML**

ConditionA 0..1  
MTR\_YesType

base	MTR_YesType
path	/MTR/SA109/Domicile/ConditionA
cardinality	0..1
description	Deemed UK domicile under Condition A
id	[NRD23.1]

#### element: **ConditionB**

**XML**

ConditionB 0..1  
MTR\_YesType

base	MTR_YesType
path	/MTR/SA109/Domicile/ConditionB
cardinality	0..1
description	Deemed UK domicile under Condition B
id	[NRD23.2]

#### element: **YearsUKresident**

**XML**

YearsUKresident 0..1  
xsd:nonNegativeInteger

base	xsd:nonNegativeInteger
path	/MTR/SA109/Domicile/YearsUKresident
cardinality	0..1
description	Number of years resident in the UK in the previous 20 years
id	[NRD23.3]

#### element: **FirstYearOrAlwaysDomiciledOutsideUK**

**XML**

FirstYearOrAlwaysDomiciledOutsideUK 0..1  
MTR\_YesType

base	MTR_YesType
path	/MTR/SA109/Domicile/FirstYearOrAlwaysDomiciledOutsideUK
cardinality	0..1
description	First year domicile outside UK
id	[NRD24]

#### validation rule:

error code: 6386	description: If present [NRD23] must be present
transactional message (en)	There is an entry in box [NRD24]. Box [NRD23] must also be completed. Please check.

DateDomicileChanged 0..1  
MTR\_SAMTRdateType

base	<a href="#">MTR_SAMTRdateType</a>
path	/MTR/SA109/Domicile/DateDomicileChanged
cardinality	0..1
description	Date domicile of origin in UK changed
id	[NRD25]

**validation rule:**

error code: 6387	description: If date domicile changed is present the following should be true: [NRD23] present
transactional message (en)	There is an entry in box [NRD25]. Box [NRD23] must also be completed. Please check.

BornInUKButNonUKDomicile 0..1  
MTR\_YesType

base	<a href="#">MTR_YesType</a>
path	/MTR/SA109/Domicile/BornInUKButNonUKDomicile
cardinality	0..1
description	Born in UK ticked box [NRD23] but no entry in [NRD25]
id	[NRD26]

**validation rule:**

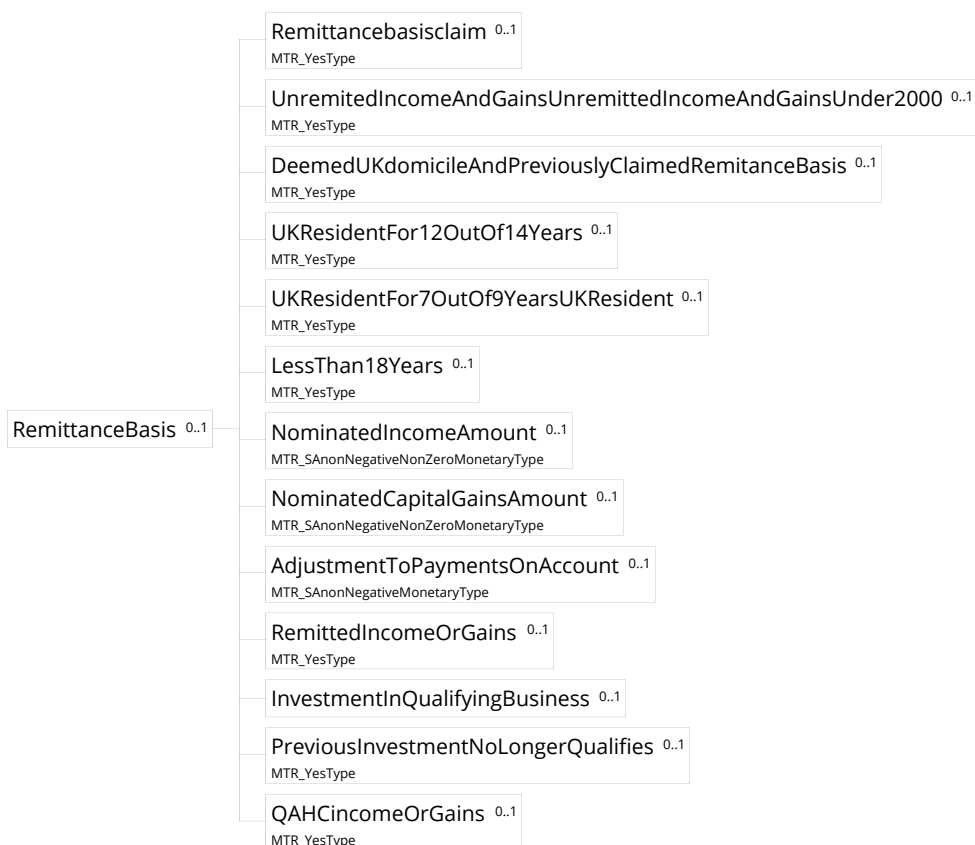
error code: 6389	description: If born in UK but non-UK domicile is present the following should be true: not ( [NRD25] )
transactional message (en)	There is an entry in box [NRD26]. [NRD25] must be absent. Please check.
error code: 6388	description: If born in UK but non-UK domicile is present the following should be true: [NRD23] present
transactional message (en)	There is an entry in box [NRD26]. Box [NRD23] must also be completed. Please check.

DateOfComingToLiveInUK 0..1  
MTR\_SAMTRdateType

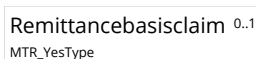
base	<a href="#">MTR_SAMTRdateType</a>
path	/MTR/SA109/Domicile/DateOfComingToLiveInUK
cardinality	0..1
description	Born outside the UK date came here to live
id	[NRD27]

**validation rule:**

error code: 6390	description: If date of coming to live in UK is present the following should be true: [NRD23] present
transactional message (en)	There is an entry in box [NRD27]. Box [NRD23] must also be completed. Please check.
error code: 6726	description: If date of coming to live in UK is present the following should be true: not ( [NRD26] )
transactional message (en)	There is an entry in box [NRD27]. Box [NRD26] must be absent. Please check.



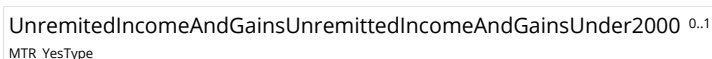
path	/MTR/SA109/RemittanceBasis
cardinality	0..1
description	Remittance Basis
id	[NRD28-39.1]



base	<a href="#">MTR_YesType</a>
path	/MTR/SA109/RemittanceBasis/Remittancebasisclaim
cardinality	0..1
description	claim for remittance
id	[NRD28]

**validation rule:**

error code: 8307	description: If [NRD28] present, then [NRD23] must be present
transactional message (en)	There is an entry in box [NRD28]. Please complete [NRD23].
error code: 6172	description: If [NRD28] is present and (at least one of [NRD31] or [NRD32] is present) and [NRD29] is absent and [NRD33] is absent then the sum of [NRD34] + [NRD35] must be greater than zero
transactional message (en)	There is an entry in box [NRD28] and either box [NRD31] or [NRD32] and no entry in box [NRD29] or box [NRD33]. Therefore the sum of [NRD34] + [NRD35] must be greater than zero. Please check.



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

path	/MTR/SA109/RemittanceBasis/UnremittedIncomeAndGainsUnremittedIncomeAndGainsUnder2000
cardinality	0..1
description	Unremitted income and gains under £2000
id	[NRD29]

#### element: **DeemedUKdomicileAndPreviouslyClaimedRemittanceBasis**

**XML**

DeemedUKdomicileAndPreviouslyClaimedRemittanceBasis 0..1  
MTR\_YesType

base	MTR_YesType
path	/MTR/SA109/RemittanceBasis/DeemedUKdomicileAndPreviouslyClaimedRemittanceBasis
cardinality	0..1
description	Deemed domicile in current year and have remitted to the UK any foreign income or gains that arose in a year when the remittance basis was previously claimed
id	[NRD30]

#### validation rule:

error code: 8552	description: If [NRD30] is present then [NRD28] must not be present unless [NRD29] is present.
transactional message (en)	If [NRD30] is present then [NRD28] must not be present unless [NRD29] is present.
error code: 8553	description: If [NRD30] is present then at least one of [NRD23.1] and [NRD23.2] should be present.
transactional message (en)	[NRD30] is present so at least one of [NRD23.1] and [NRD23.2] must be present. Please check

#### element: **UKResidentFor12OutOf14Years**

**XML**

UKResidentFor12OutOf14Years 0..1  
MTR\_YesType

base	MTR_YesType
path	/MTR/SA109/RemittanceBasis/UKResidentFor12OutOf14Years
cardinality	0..1
description	UK resident for the year and for 12 or more of the preceding 14 tax years
id	[NRD31]

#### validation rule:

error code: 8292	description: If [NRD31] is present the following should be true: [NRD28] is present or [NRD29] is present
transactional message (en)	There is an entry in box [NRD31] box [NRD28] or box [NRD29] must also be completed. Please check.

#### element: **UKResidentFor7OutOf9YearsUKResident**

**XML**

UKResidentFor7OutOf9YearsUKResident 0..1  
MTR\_YesType

base	MTR_YesType
path	/MTR/SA109/RemittanceBasis/UKResidentFor7OutOf9YearsUKResident
cardinality	0..1
description	Resident Qualify signal
id	[NRD32]

#### validation rule:

error code: 8234	description: If [NRD32] is present the following should be true: [NRD28] or [NRD29]
transactional message (en)	There is an entry in box [NRD32]. Please complete [NRD28] or [NRD29].
error code: 8366	description: [NRD32] should not be present if [NRD31] is present
transactional message (en)	The entry in box [NRD32] should not be present as there is an entry in [NRD31]. Please check.

LessThan18Years 0..1  
MTR\_YesType

base	<a href="#">MTR_YesType</a>
path	/MTR/SA109/RemittanceBasis/LessThan18Years
cardinality	0..1
description	under 18
id	[NRD33]

NominatedIncomeAmount 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA109/RemittanceBasis/NominatedIncomeAmount
cardinality	0..1
description	Nominated Amount
id	[NRD34]

NominatedCapitalGainsAmount 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA109/RemittanceBasis/NominatedCapitalGainsAmount
cardinality	0..1
description	Nominated Capital Gains
id	[NRD35]

AdjustmentToPaymentsOnAccount 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA109/RemittanceBasis/AdjustmentToPaymentsOnAccount
cardinality	0..1
description	Payments on account adjustment
id	[NRD36]

**validation rule:**

error code: 8294	description: [NRD36] must not exceed [£30,000] if [NRD32] is present.
transactional message (en)	The amount in box [NRD36] must not exceed [£30,000] if box [NRD32] is present. Please check.
error code: 8367	description: [NRD36] must not exceed [£60,000] if [NRD31] is present.
transactional message (en)	The amount in box [NRD36] must not exceed [£60,000] if box [NRD31] is present. Please check.
error code: 6174	description: If [NRD36] is present, then [NRD35] must be present.
transactional message (en)	There is an entry in box [NRD36]. Please complete box [NRD35].



RemittedIncomeOrGains 0..1  
MTR\_YesType

base	<a href="#">MTR_YesType</a>
path	/MTR/SA109/RemittanceBasis/RemittedIncomeOrGains
cardinality	0..1
description	Income or gains remitted
id	[NRD37]

InvestmentInQualifyingBusiness 0..1

- AmountOfReliefClaimedForInvestmentInQualifyingBusiness 1..1  
MTR\_SAnonNegativeNonZeroMonetaryType
- CompanyRegistrationNumber 1..3  
xsd:string

path	/MTR/SA109/RemittanceBasis/InvestmentInQualifyingBusiness
cardinality	0..1
description	Investment in qualifying business
id	[NRD38-38A]

AmountOfReliefClaimedForInvestmentInQualifyingBusiness 1..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA109/RemittanceBasis/InvestmentInQualifyingBusiness/AmountOfReliefClaimedForInvestmentInQualifyingBusiness
cardinality	1..1
description	Amount of relief claimed for investment in qualifying business
id	[NRD38]

CompanyRegistrationNumber 1..3  
xsd:string

base	xsd:string
path	/MTR/SA109/RemittanceBasis/InvestmentInQualifyingBusiness/CompanyRegistrationNumber
cardinality	1..3
description	Company registration number of qualifying investment
example	o341Z339
maxLength	8
pattern	[a-zA-Z0-9]+
id	[NRD38A]

PreviousInvestmentNoLongerQualifies 0..1  
MTR\_YesType

base	<a href="#">MTR_YesType</a>
path	/MTR/SA109/RemittanceBasis/PreviousInvestmentNoLongerQualifies
cardinality	0..1
description	Relief previously claimed for a qualifying investment which no longer qualifies for relief
id	[NRD39]

#### element: **QAHCIncomeOrGains**

**XML**

QAHCIncomeOrGains 0..1  
MTR\_YesType

base	<a href="#">MTR_YesType</a>
path	/MTR/SA109/RemittanceBasis/QAHCIncomeOrGains
cardinality	0..1
description	UK income or gains deemed to be foreign under QAHC rules
id	[NRD39.1]

#### validation rule:

error code: 8605	description: If [NRD39.1] is present [NRD28] should be present
transactional message (en)	[NRD39.1] is present so [NRD28] must be is present

#### element: **AnyOtherInformationSpace**

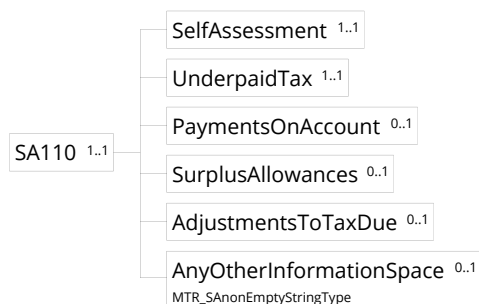
**XML**

AnyOtherInformationSpace 0..1  
MTR\_SAnonEmptyStringType

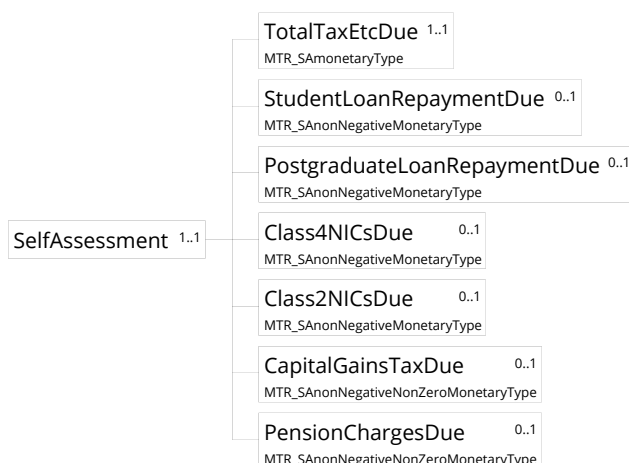
base	<a href="#">MTR_SAnonEmptyStringType</a>
path	/MTR/SA109/AnyOtherInformationSpace
cardinality	0..1
description	Additional information
minLength	1
maxLength	20480
id	[NRD40]

#### element: **SA110**

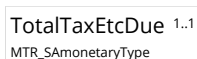
**XML**



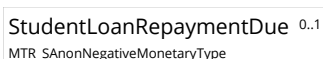
path	/MTR/SA110
cardinality	1..1
description	Tax Calculation
id	[SA110]



path	/MTR/SA110/SelfAssessment
cardinality	1..1
description	Self Assessment
id	[CAL1-6]



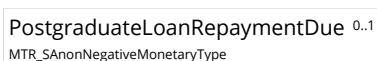
base	<a href="#">MTR_SAMonetaryType</a>
path	/MTR/SA110/SelfAssessment/TotalTaxEtcDue
cardinality	1..1
description	Total tax due for Return year
id	[CAL1/CAL2]



base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA110/SelfAssessment/StudentLoanRepaymentDue
cardinality	0..1
description	Student loan repayment due
id	[CAL3]

**validation rule:**

error code: 6158	description: If [CAL3] present including an entry of zero, then [SLR1] must be present
transactional message (en)	Box [CAL3] completed including an entry of zero. Box [SLR1] must also be completed. Please check.



base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA110/SelfAssessment/PostgraduateLoanRepaymentDue
cardinality	0..1

description	Postgraduate loan repayment due
id	[CAL3.1]

#### element: **Class4NICsDue**

**XML**

Class4NICsDue 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA110/SelfAssessment/Class4NICsDue
cardinality	0..1
description	Class 4 NIC Due
id	[CAL4]

#### validation rule:

error code: 6595	description: c) If one of [FSE101], [LUN64], [SPS26], [FPS26] or [SSE37] is Y, [CAL4] must be zero or absent ( Error number 310). (see section F)
transactional message (en)	There is an entry in one of boxes [FSE101], [LUN64], [SPS26], [FPS26] or [SSE37]. Box [CAL4] must be zero or absent. Please check.

#### element: **Class2NICsDue**

**XML**

Class2NICsDue 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA110/SelfAssessment/Class2NICsDue
cardinality	0..1
description	Class 2 NICs due
id	[CAL4.1]

#### validation rule:

error code: 8369	description: [CAL4.1] is valid only if this does not exceed [£217.30]
transactional message (en)	The amount in box [CAL4.1] exceeds [£217.30]. Please check.

#### element: **CapitalGainsTaxDue**

**XML**

CapitalGainsTaxDue 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

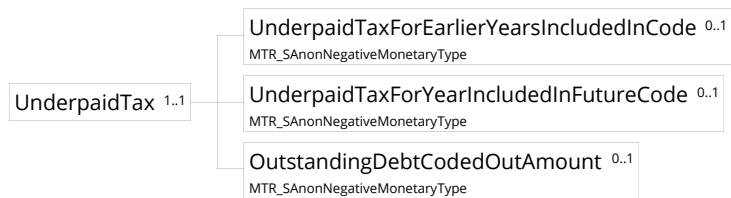
base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA110/SelfAssessment/CapitalGainsTaxDue
cardinality	0..1
description	Capital Gains tax due
id	[CAL5]

#### element: **PensionChargesDue**

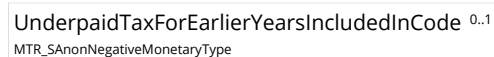
**XML**

PensionChargesDue 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

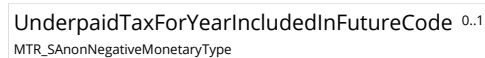
base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA110/SelfAssessment/PensionChargesDue
cardinality	0..1
description	Pension charges due(enter amount from SA125 Working Sheet
id	[CAL6]



path	/MTR/SA110/UnderpaidTax
cardinality	1..1
description	Underpaid tax
id	[CAL7-9]



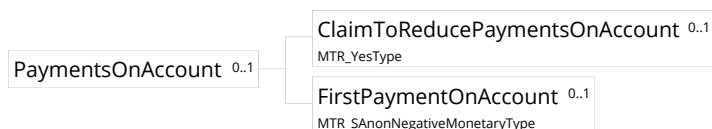
base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA110/UnderpaidTax/UnderpaidTaxForEarlierYearsIncludedInCode
cardinality	0..1
description	Unpaid tax for earlier years included in PAYE code for the Return year
id	[CAL7]



base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA110/UnderpaidTax/UnderpaidTaxForYearIncludedInFutureCode
cardinality	0..1
description	Tax due for the Return year included in PAYE code for later year
maxInclusive	999999.99
id	[CAL8]



base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA110/UnderpaidTax/OutstandingDebtCodedOutAmount
cardinality	0..1
description	Outstanding debt included in your tax code for the year
id	[CAL9]



path	/MTR/SA110/PaymentsOnAccount
cardinality	0..1
description	Payments on account
id	[CAL10-11]

## element: **ClaimToReducePaymentsOnAccount**

**XML**

ClaimToReducePaymentsOnAccount 0..1  
MTR\_YesType

base	<a href="#">MTR_YesType</a>
path	/MTR/SA110/PaymentsOnAccount/ClaimToReducePaymentsOnAccount
cardinality	0..1
description	Claim to reduce your payments on account
id	[CAL10]

### validation rule:

error code: 6524	description: first payment on account should be present if [CAL10] present
transactional message (en)	Box [CAL10] completed. An entry is required in box [CAL11]. Please check.

## element: **FirstPaymentOnAccount**

**XML**

FirstPaymentOnAccount 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA110/PaymentsOnAccount/FirstPaymentOnAccount
cardinality	0..1
description	Your first payment on account
id	[CAL11]

### validation rule:

error code: 6730	description: Entry must not be zero except where a claim to reduce payments on account has been made by ticking box [CAL10] and the claim is to reduce the payments on account to zero
transactional message (en)	Entry must not be zero except where a claim to reduce payments on account has been made by ticking box [CAL10] and the claim is to reduce the payments on account to zero. Please check.

## element: **SurplusAllowances**

**XML**

SurplusAllowances 0..1

- SurplusBlindPersonsAllowance 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType
- SurplusMarriedCouplesAllowance 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

path	/MTR/SA110/SurplusAllowances
cardinality	0..1
description	Surplus Allowances
id	[CAL12-13]

## element: **SurplusBlindPersonsAllowance**

**XML**

SurplusBlindPersonsAllowance 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA110/SurplusAllowances/SurplusBlindPersonsAllowance

cardinality	0..1
description	Blind person's surplus allowance
id	[CAL12]

**validation rule:**

error code: 6243	description: [CAL12] must not exceed [£3,070] for the year.
transactional message (en)	The amount in box [CAL12] exceeds Blind Person's allowance for the year. Please check.

element: **SurplusMarriedCouplesAllowance**

**XML**

SurplusMarriedCouplesAllowance 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

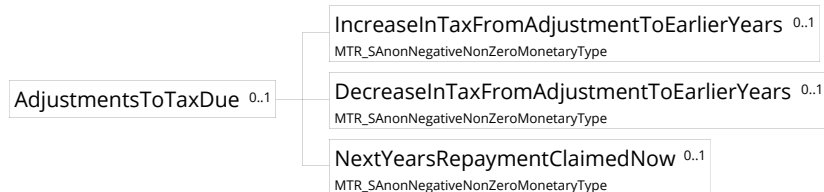
base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA110/SurplusAllowances/SurplusMarriedCouplesAllowance
cardinality	0..1
description	Married couple's surplus allowance
id	[CAL13]

**validation rule:**

error code: 8236	description: [CAL13] must not exceed [£11,080] for the year.
transactional message (en)	The amount in box [CAL13] exceeds [£11,080] for the year. Please check.

element: **AdjustmentsToTaxDue**

**XML**



path	/MTR/SA110/AdjustmentsToTaxDue
cardinality	0..1
description	Adjustments to tax due
id	[CAL14-16]

element: **IncreaseInTaxFromAdjustmentToEarlierYears**

**XML**

IncreaseInTaxFromAdjustmentToEarlierYears 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA110/AdjustmentsToTaxDue/IncreaseInTaxFromAdjustmentToEarlierYears
cardinality	0..1
description	Tax due calculated by reference to earlier years
id	[CAL14]

**validation rule:**

error code: 6277	description: If there is an entry in box [CAL14], box [AOI14] or [LUN28] or [FSE71] or [FSE72] or [FPS11] or [SPS11] must be present
transactional message (en)	There is an entry in box [CAL14]. Please complete [AOI14] or [LUN28] or [FSE71] or [FSE72] or [FPS11] or [SPS11].

element: **DecreaseInTaxFromAdjustmentToEarlierYears**

XML

DecreaseInTaxFromAdjustmentToEarlierYears 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA110/AdjustmentsToTaxDue/DecreaseInTaxFromAdjustmentToEarlierYears
cardinality	0..1
description	Reduction in tax due calculated by reference to earlier years.
id	[CAL15]

**validation rule:**

error code: 6597	description: If there is an entry in box [CAL15] there must be an entry in at least one of the loss to carry back boxes: [FSE79], [SSE34], [LUN57], [FPS23], [SPS23], [CGT48] or [CGT43], or an entry in at least one of the adjustment boxes [FSE72], [FPS11] or [SPS11]
transactional message (en)	There is an amount in box [CAL15], there must be an entry in at least one of the loss to carry back boxes: [FSE79], [SSE34], [LUN57], [FPS23], [SPS23], [CGT48] or [CGT43], or an entry in at least one of the adjustment boxes [FSE72], [FPS11] or [SPS11]. Please check.

element: **NextYearsRepaymentClaimedNow**

XML

NextYearsRepaymentClaimedNow 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA110/AdjustmentsToTaxDue/NextYearsRepaymentClaimedNow
cardinality	0..1
description	Overpaid tax for following year
id	[CAL16]

element: **AnyOtherInformationSpace**

XML

AnyOtherInformationSpace 0..1  
MTR\_SAnonEmptyStringType

base	<a href="#">MTR_SAnonEmptyStringType</a>
path	/MTR/SA110/AnyOtherInformationSpace
cardinality	0..1
description	Additional information
minLength	1
maxLength	20480
id	[CAL17]

element: **WelshReturn**

XML

WelshReturn 0..1  
MTR\_YesType

base	<a href="#">MTR_YesType</a>
path	/MTR/WelshReturn
cardinality	0..1
description	To determine that the Welsh version of the Portal application has been used for the submission
id	[Welsh return flag]



element: **TaxpayerName**

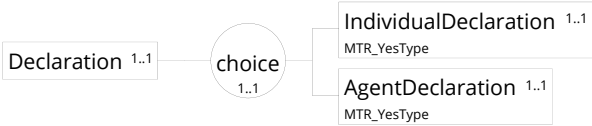
XML



base	MTR_SAStrngType
path	/MTR/TaxpayerName
cardinality	0..1
description	Taxpayer name as used for the SA Tracking Tool
maxLength	56
id	[Taxpayer name]

element: **Declaration**

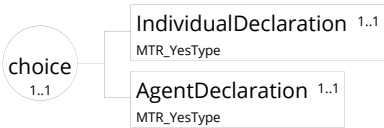
XML



path	/MTR/Declaration
cardinality	1..1
description	declaration signature
id	[FIN22-group]

choice:

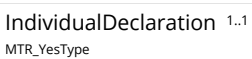
XML



path	/MTR/Declaration
cardinality	1..1

element: **IndividualDeclaration**

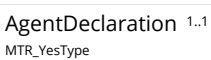
XML



base	MTR_YesType
path	/MTR/Declaration/IndividualDeclaration
cardinality	1..1
description	declaration signature
id	[FIN22]

element: **AgentDeclaration**

XML



base	MTR_YesType
path	/MTR/Declaration/AgentDeclaration
cardinality	1..1
description	declaration signature



base	<a href="#">MTR_SAfilenameType</a>
path	/MTR/AttachedFiles/Attachment/@Filename
cardinality	1..1
pattern	.*\..pdf
id	[FILENAME]

#### attribute: **Size**

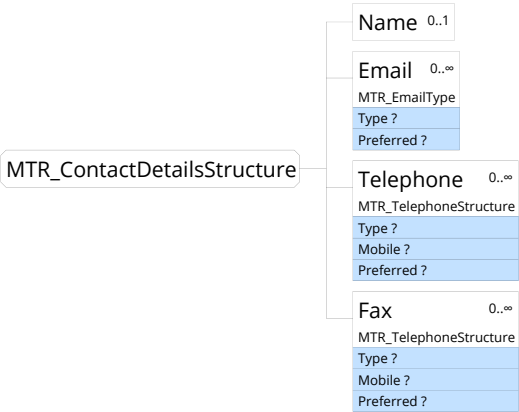
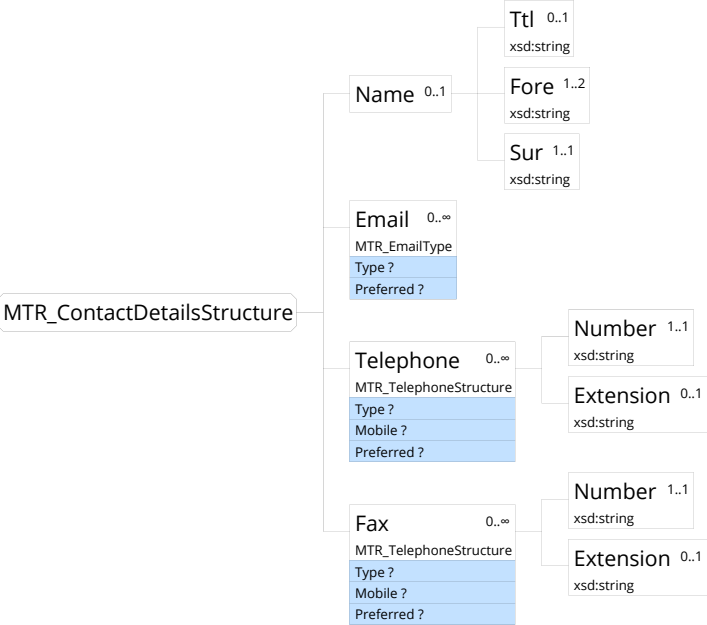
**XML**

base	xsd:integer
path	/MTR/AttachedFiles/Attachment/@Size
cardinality	0..1
example	12345
id	[SIZE]

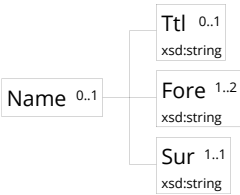
#### attribute: **Description**

**XML**

base	<a href="#">MTR_SAstringType</a>
path	/MTR/AttachedFiles/Attachment/@Description
cardinality	0..1
example	description
pattern	[^£\$#~ €]+
id	[DESCRIPTION]



path	[MTR_ContactDetailsStructure]
------	-------------------------------



path	[MTR_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	[MTR_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	[MTR_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	[MTR_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..∞  
MTR\_EmailType  
Type ?  
Preferred ?

base	<a href="#">MTR_EmailType</a>
path	[MTR_ContactDetailsStructure]/Email
cardinality	0..∞
description	Standard IR structure for email address
example	sample@EmailStructure.com

## attribute: **Type**

**XML**

base	<a href="#">MTR_WorkHomeType</a>
path	[MTR_ContactDetailsStructure]/Email/@Type
cardinality	0..1

description	Whether this email is work or home
example	work

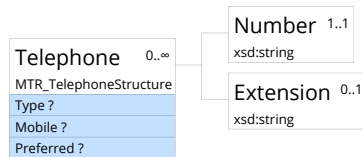
## attribute: Preferred

XML

base	<a href="#">MTR_YesNoType</a>
path	[MTR_ContactDetailsStructure]/Email/@Preferred
cardinality	0..1
description	Whether this is the preferred email address
example	yes

## element: Telephone

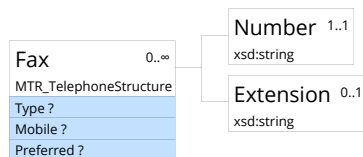
XML



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

## element: Fax

XML



base	<a href="#">MTR_TelephoneStructure</a>
path	[MTR_ContactDetailsStructure]/Fax
cardinality	0..∞

MTR\_EmailType

xsd:string

base	xsd:string
path	[MTR_EmailType]
description	Simple type for email address
example	person@example.com
minLength	3
maxLength	254
pattern	[^@'<>"]+@[^@'<>"]+

MTR\_IRdecimalType

xsd:decimal

base	xsd:decimal
path	[MTR_IRdecimalType]
description	Standard decimal type
example	13.12
pattern	-?([1-9][0-9]* 0)\.[0-9]{2}



MTR\_IRheaderStringType

xsd:string

base	xsd:string
path	[MTR_IRheaderStringType]
example	19 Kings Meadow
pattern	[A-Za-z0-9 &'\"\\)*,\\-\\./*]

MTR\_ISOcurrencyType

xsd:string

base	xsd:string
path	[MTR_ISOcurrencyType]
example	EUR

enumerated values:

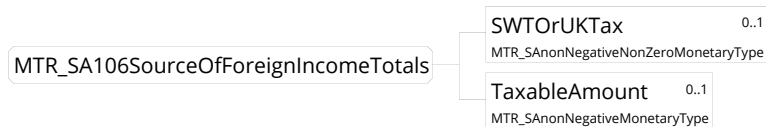
EUR	Euro
GBP	Sterling

## MTR\_SA106SourceOfForeignIncomeTotals

XML

type: MTR\_SA106SourceOfForeignIncomeTotals

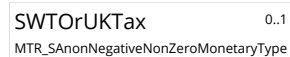
XML



path	[MTR_SA106SourceOfForeignIncomeTotals]
------	--

element: SWTOUKTax

XML



base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	[MTR_SA106SourceOfForeignIncomeTotals]/SWTOUKTax
cardinality	0..1
id	[Total special withholding tax or UK tax on foreign interest and other savings]

### validation rule:

error code: 6701	description: Total of all iterations of box SpecialWithholdingTax
transactional message (en)	Must equal the sum of all occurrences of box 'SpecialWithholdingTax'.

element: TaxableAmount

XML



base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	[MTR_SA106SourceOfForeignIncomeTotals]/TaxableAmount
cardinality	0..1
id	[Total taxable amount on foreign interest and other savings]

### validation rule:

error code: 6702	description: Total of all iterations of box TaxableAmountOnInterestAndOtherSavings
transactional message (en)	Must equal the sum of all occurrences of box 'TaxableAmountOnInterestAndOtherSavings'.

## MTR\_SA106SourceOfForeignIncomeTotalsRemitted XML

### type: MTR\_SA106SourceOfForeignIncomeTotalsRemitted XML



path	[MTR_SA106SourceOfForeignIncomeTotalsRemitted]
------	--

### element: SWTOUKTax XML



base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	[MTR_SA106SourceOfForeignIncomeTotalsRemitted]/SWTOUKTax
cardinality	0..1
id	[Total special withholding tax or UK tax on foreign interest and other savings]

#### validation rule:

error code: 6701	description: Total of all iterations of box SpecialWithholdingTax
transactional message (en)	Must equal the sum of all occurrences of box 'SpecialWithholdingTax'.

### element: TaxableAmount XML



base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	[MTR_SA106SourceOfForeignIncomeTotalsRemitted]/TaxableAmount
cardinality	0..1
id	[Total taxable amount on foreign interest and other savings]

#### validation rule:

error code: 6702	description: Total of all iterations of box TaxableAmount
transactional message (en)	Must equal the sum of all occurrences of box 'TaxableAmount' within income sources.

MTR\_SA28charStringType

MTR\_SAstringType

base	MTR_SAstringType
path	[MTR_SA28charStringType]
minLength	1
maxLength	28

MTR\_SACGTreliefCodeType

xsd:string

base	xsd:string
path	[MTR_SACGTreliefCodeType]
example	AAA
pattern	[A-Z]{3}

MTR\_SAMTRNINOtype

xsd:string

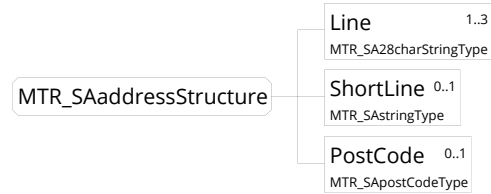
base	xsd:string
path	[MTR_SAMTRNINOtype]
example	RN000001A
pattern	([A-Z]{2}[0-9]{6}[A-Z]?) ([0-9]{2}[A-Z][0-9]{5})

MTR\_SAMTRdateType

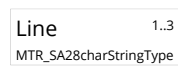
xsd:date

base	xsd:date
path	[MTR_SAMTRdateType]
description	SA MTR date
minInclusive	1851-01-01
maxInclusive	2040-01-01

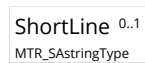




path	[MTR_SAaddressStructure]
documentation	Included since the HMRC core InternationalAddressStructure does not provide the correct format.



base	<a href="#">MTR_SA28charStringType</a>
path	[MTR_SAaddressStructure]/Line
cardinality	1..3
id	[SA-ADDRESS-LINE]



base	<a href="#">MTR_SAstringType</a>
path	[MTR_SAaddressStructure]/ShortLine
cardinality	0..1
minLength	1
maxLength	18
id	[SA-ADDRESS-SHORT-LINE]



base	<a href="#">MTR_SApostCodeType</a>
path	[MTR_SAaddressStructure]/PostCode
cardinality	0..1
id	[SA-ADDRESS-POST-CODE]

MTR\_SAbuildingSocietyReferenceType

xsd:string

base	xsd:string
path	[MTR_SAbuildingSocietyReferenceType]
example	SMITH123
pattern	[A-Z0-9\-/]{1,18}

MTR\_SAcountryCodeType

xsd:string

base	xsd:string
path	[MTR_SAcountryCodeType]
example	AAA
pattern	[A-Z]{3}

MTR\_SAfilenameType

MTR\_SAstringType

base	<a href="#">MTR_SAstringType</a>
path	[MTR_SAfilenameType]
example	test.pdf
pattern	[^£\$#~ €/\\.*"<>]+

MTR\_SAMonetaryType

MTR\_IRdecimalType

base	<a href="#">MTR_IRdecimalType</a>
path	[MTR_SAMonetaryType]
minExclusive	-10000000000.00
maxExclusive	10000000000.00

MTR\_SAnonEmptyStringType

MTR\_SAstringType

base	MTR_SAstringType
path	[MTR_SAnonEmptyStringType]
example	SA String 1
pattern	.*[^\s]+.*

MTR\_SAnonNegativeMonetaryType

MTR\_IRdecimalType

base	<a href="#">MTR_IRdecimalType</a>
path	[MTR_SAnonNegativeMonetaryType]
minInclusive	0.00
maxExclusive	10000000000.00

MTR\_SAnonNegativeNonZeroMonetaryType

MTR\_IRdecimalType

base	<a href="#">MTR_IRdecimalType</a>
path	[MTR_SAnonNegativeNonZeroMonetaryType]
minExclusive	0.00
maxExclusive	10000000000.00



MTR\_SAnonZeroMonetaryType

MTR\_SAmonetaryType

base	<a href="#">MTR_SAmonetaryType</a>
path	[MTR_SAnonZeroMonetaryType]
pattern	-?[0-9.]*[1-9]+[0-9.]*

MTR\_SApostCodeType

MTR\_SAstringType

base	<a href="#">MTR_SAstringType</a>
path	[MTR_SApostCodeType]
example	AA1 1AA
maxLength	8

MTR\_SAstringType

xsd:string

base	xsd:string
path	[MTR_SAstringType]
example	SA String 1
pattern	[A-Za-z0-9 &'\"\\)*,\\-\\./@£]*

MTR\_SAtaxYearType  
xsd:string

base	xsd:string
path	[MTR_SAtaxYearType]
example	2009-10
pattern	[0-9]{4}-[0-9]{2}

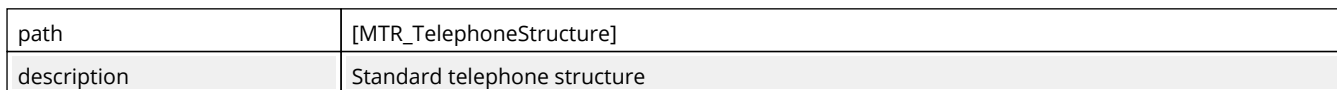
MTR\_SAtelephoneNumberType

xsd:string

base	xsd:string
path	[MTR_SAtelephoneNumberType]
example	01234 567890
pattern	[0-9 ]{1,20}

## XML

## XML



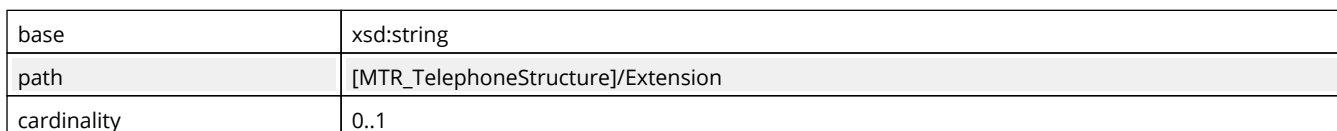
## XML

base	<a href="#">MTR_YesNoType</a>
path	[MTR_TelephoneStructure]/@Mobile
cardinality	0..1

## XML

base	xsd:string
path	[MTR_TelephoneStructure]/Number
cardinality	1..1
description	Standard phone number type
example	01865 203192
minLength	1
maxLength	35
pattern	[0-9\\(\\)\\-\\s]{1,35}

## XML



description	Standard phone extension type
example	6969
minLength	1
maxLength	6
pattern	[0-9]{1,6}

MTR\_UTRtype

xsd:string

base	xsd:string
path	[MTR_UTRtype]
example	1234567890
length	10
pattern	[0-9]{10}



MTR\_WorkHomeType

xsd:string

base	xsd:string
path	[MTR_WorkHomeType]
description	"work" or "home": whether the associated item is at an individual's workplace or home
example	work

enumerated values:

home
work

MTR\_YesNoType

xsd:string

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

enumerated values:

no
yes

MTR\_YesType

xsd:string

base	xsd:string
path	[MTR_YesType]
description	"yes"
example	yes

enumerated values:

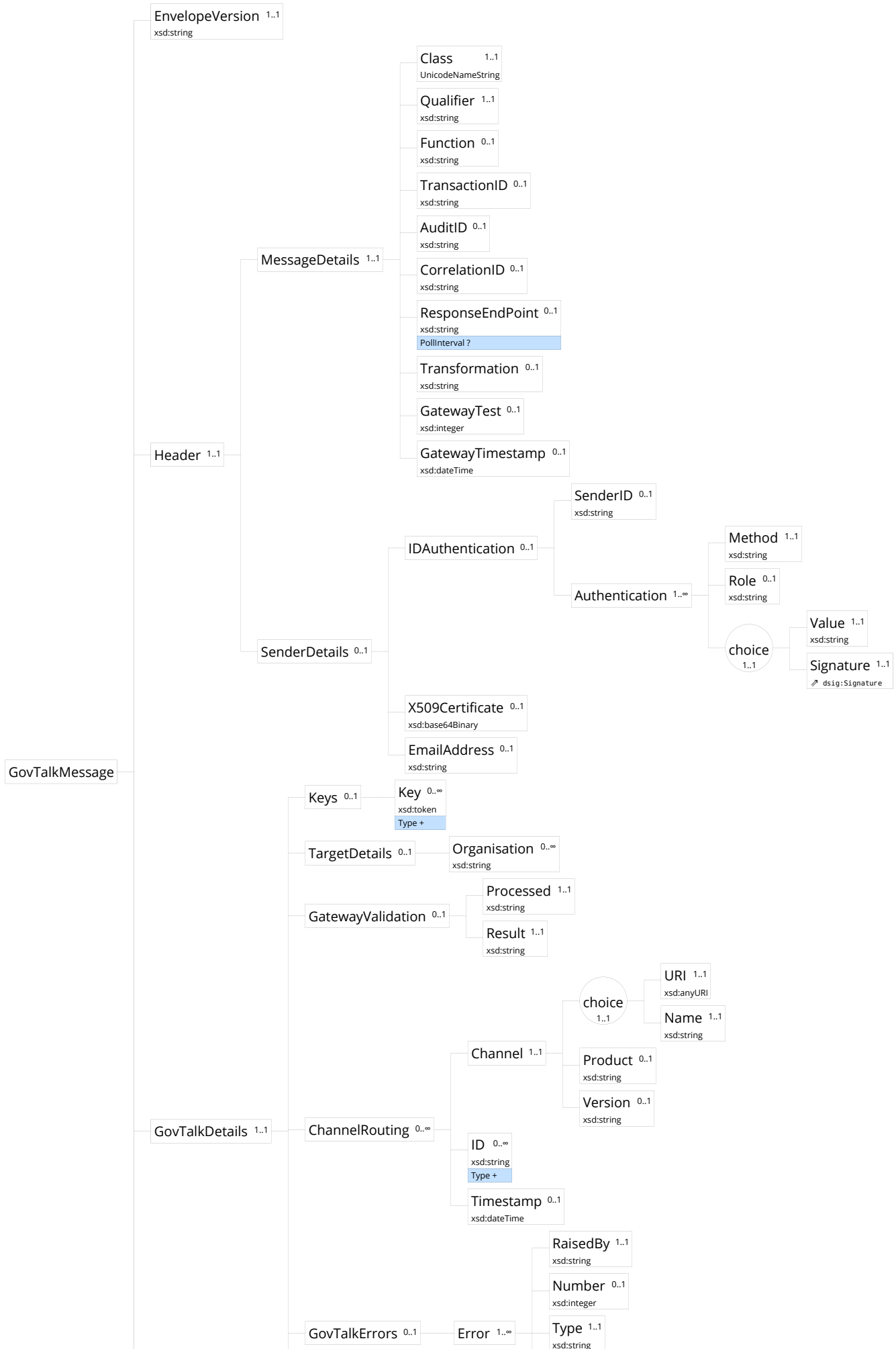
yes
-----

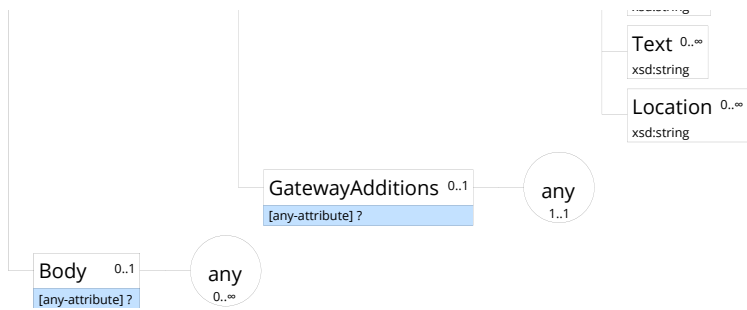
schema: GovTalk-Envelope

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	2024-10-09

schema contents:

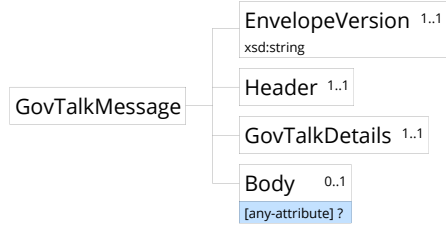
element	<a href="#">GovTalkMessage</a>
type	<a href="#">UnicodeNameString</a>





element: **GovTalkMessage**

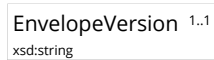
**XML**



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

element: **EnvelopeVersion**

**XML**



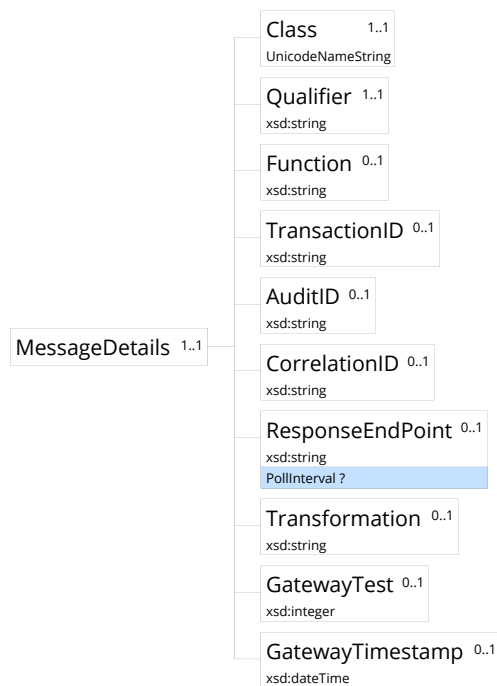
base	xsd:string
path	/GovTalkMessage/EnvelopeVersion
cardinality	1..1
example	2.0

element: **Header**

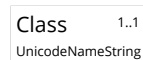
**XML**



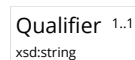
path	/GovTalkMessage/Header
cardinality	1..1



path	/GovTalkMessage/Header/MessageDetails
cardinality	1..1



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

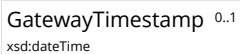
GatewayTest 0..1  
xsd:integer

base	xsd:integer
path	/GovTalkMessage/Header/MessageDetails/GatewayTest
cardinality	0..1
description	Test indicator

example	1
---------	---

element: **GatewayTimestamp**

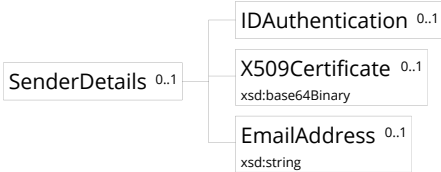
XML



base	xsd:dateTime
path	/GovTalkMessage/Header/MessageDetails/GatewayTimestamp
cardinality	0..1
description	Timestamp applied by the gateway
example	1978-10-19T00:00:00

element: **SenderDetails**

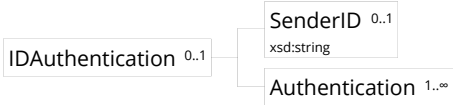
XML



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

element: **IDAuthentication**

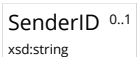
XML



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

element: **SenderID**

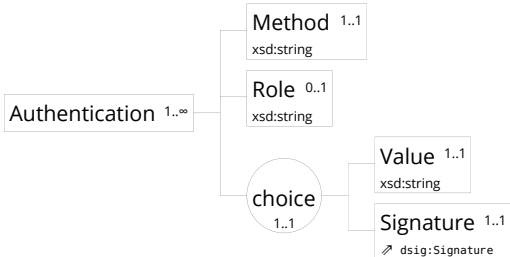
XML



base	xsd:string
path	/GovTalkMessage/Header/SenderDetails/IDAuthentication/SenderID
cardinality	0..1
description	Sender's identification
example	Sender001

element: **Authentication**

XML



path	/GovTalkMessage/Header/SenderDetails/IDAuthentication/Authentication
cardinality	1..∞

## element: **Method**

**XML**

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

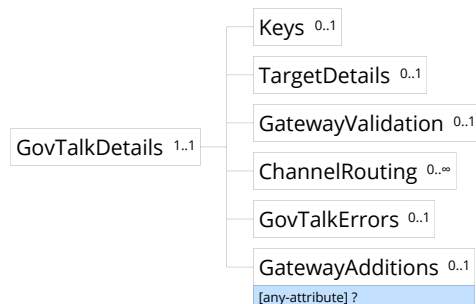
XML

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

element: **Processed**

XML

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

element: **Result**

XML

Result 1..1

xsd:string

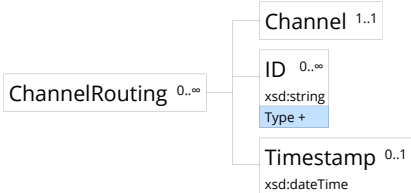
base	xsd:string
path	/GovTalkMessage/GovTalkDetails/GatewayValidation/Result
cardinality	1..1
description	Result of gateway validation
example	pass

enumerated values:

pass
fail

element: **ChannelRouting**

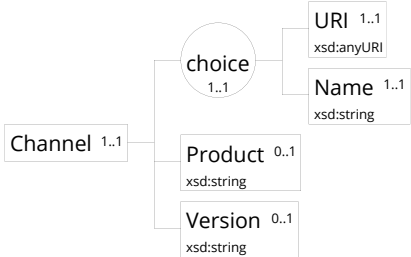
XML



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

element: **Channel**

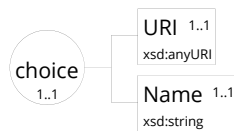
XML



path	/GovTalkMessage/GovTalkDetails/ChannelRouting/Channel
cardinality	1..1

choice:

XML



path	/GovTalkMessage/GovTalkDetails/ChannelRouting/Channel
cardinality	1..1

element: **URI**

XML



base	xsd:anyURI
path	/GovTalkMessage/GovTalkDetails/ChannelRouting/Channel/URI
cardinality	1..1
description	URI used to identify route to gateway
example	http://www.corefiling.com/9876

element: **Name**

XML



base	xsd:string
path	/GovTalkMessage/GovTalkDetails/ChannelRouting/Channel/Name
cardinality	1..1
description	Channel's Name used to identify route to gateway
example	pass

element: **Product**

XML



base	xsd:string
path	/GovTalkMessage/GovTalkDetails/ChannelRouting/Channel/Product
cardinality	0..1
description	Software product used for processing
example	RIM

element: **Version**

XML



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

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

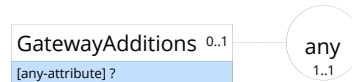
**Text** 0..∞  
xsd:string

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
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UnicodeNameString

xsd:string

base	xsd:string
path	[UnicodeNameString]
example	{Greek}
pattern	[p{L}p{Nd}_\-(\)\{\}]*

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6332: If [LUN27] minus [LUN40] is zero or positive then [LUN41] must equal the result.	193
6334: loss amount should not be present if ( [LUN27] minus [LUN40] ) exceeds 0	193
6343: There should not be entries in both [FIN4] and [FIN9].	55
6357: If [ASE7] is present [EMP2] must be greater than zero	97



6358: [ASE7] must be absent if there is an entry greater than zero in box [ASE6]	97
6360: [REL7] should not exceed [REL5]	76
6385: [LUN43] should equal ( [LUN13] plus [LUN16] )	194
6386: If present [NRD23] must be present	332
6387: If date domicile changed is present the following should be true: [NRD23] present	333
6388: If born in UK but non-UK domicile is present the following should be true: [NRD23] present	333
6389: If born in UK but non-UK domicile is present the following should be true: not ( [NRD25] )	333
6390: If date of coming to live in UK is present the following should be true: [NRD23] present	333
6393: loss amount should not be present if ( [LUN27] minus [LUN40] ) exceeds 0	197
6397: If [CGT26] is present then [CGT23] should be present.	311
6398: If [CGT34] is present then [CGT31] should be present.	314
6402: [LUN53] should equal [LUN42]	197
6406: foreign tax claimed as deduction should not be present if ( [LUN27] minus [LUN40] ) exceeds 0	198
6409: [AOR7] is valid only if this does not exceed £4,280	102
6410: [LUN55] should equal ( [LUN53] plus [LUN54] )	198
6414: [MCA9] should be within the current return year	106
6419: If present, [MCA3] must be absent	104
6428: [YPD1] must be on or before the end of the return year.	57
6429: If there is an entry in [ASE12] it must not exceed by more than £1 the total of boxes [MOR38] + [EMP1] + [EMP3] + [EMP9] + [EMP10] + [EMP11] + [EMP12] + [EMP13] + [EMP14] + [EMP15] + [EMP16] + [ASE3] + [ASE4] + [ASE5] (error 429)	98
6433: [FSE6] should be within the current return year	136
6433: [FSE7] should be within the current return year	136
6433: [SSE5] should be within the current return year	168
6433: [SSE6] should be within the current return year	169
6434: Must be the same as or later than [FSE6]	136
6435: If turnover is present the following should be true: [FSE8]	138
6437: If other business income is present the following should be true: [FSE8]	138
6449: Must not exceed [FSE77] minus [FSE78]	158
6468: If present [PRO4] must be absent	253
6469: [PRO37] is valid if and only if this does not exceed £7,500	253
6472: [PRO40] should equal ( [PRO38] minus [PRO39] )	254
6475: [FOR7.2F (pseudo)] must be equal to [FOR7.2B] if [FOR7.2E] is present	263
6476: [FOR7.2F (pseudo)] must be equal to [FOR7.2B] - [FOR7.2C] if [FOR7.2E] is absent	263
6477: [FOR7.2F (pseudo)] must be present if [FOR7.2B] is present	264
6478: [FOR7.2C] should not exceed [FOR7.2B]	264
6479: [FOR7.2D (pseudo)] should not exceed [FOR7.2B]	264
6480: [FOR7.1] must be present if [FOR7.2D (pseudo)] is present	264
6481: [FOR7.2] must be present if [FOR7.2F (pseudo)] is present	265
6482: [FOR7.4F (pseudo)] must be equal to [FOR7.4B] if [FOR7.4E] is present	265
6483: [FOR7.4F (pseudo)] must be equal to [FOR7.4B] - [FOR7.4C] if [FOR7.4E] is absent	265
6484: [FOR7.4F (pseudo)] must be present if [FOR7.4B] is present	266
6485: [FOR7.4C] should not exceed [FOR7.4B]	266
6486: [FOR7.4D (pseudo)] should not exceed [FOR7.4B]	266
6487: [FOR7.3] must be present if [FOR7.4D (pseudo)] is present	266
6488: [FOR7.4] must be present if [FOR7.4F (pseudo)] is present	267
6489: [FOR7.5] should not exceed [FOR7.4]	267
6504: May be negative if more than one set of [SA102] employment pages present. Must not be negative if only one set of [SA102] employment pages present unless there is also a positive value on a [SA102M] minister of religion page box [MOR3].	114
6505: May be negative if more than one set of [SA102M] minister of religion pages present. Must not be negative if only one set of [SA102M] minister of religion pages present unless there is also a positive value on a [SA102] employment page box [EMP2].	122
6507: If [FOR25] minus [FOR26] is positive or zero then [FOR27] = [FOR25] minus [FOR26] else [FOR27] must be absent or zero	284
6509: If [A14] present then [A11], [A12] and [A13] must be present.	58
6510: [SSE34] must not be greater than [SSE32] - [SSE33]	179
6511: There should only be an entry in one set of Class 4 NIC boxes on the return	55
6512: If [REL16] is present [CAL12] must be absent	77
6524: first payment on account should be present if [CAL10] present	342
6525: If Box1A present then boxes [AOI7], [AOI5], [AOI9] and [FOR44] must be absent	89
6526: If there is an entry in [ASE11] it must not exceed by more than £1 the total of boxes [MOR38] + [EMP1] + [EMP3] + [EMP9] + [EMP10] + [EMP11] + [EMP12] + [EMP13] + [EMP14] + [EMP15] + [EMP16] + [ASE3] + [ASE4] + [ASE5] less ( [ASE12] + [EMP19] + [EMP18] + [EMP20] + [EMP17] )	98

6527: If there is an entry in box [ASE13] it must not exceed by more than £1 the total of ( [MOR38] + [EMP1] + [EMP3] + [EMP9] + [EMP10] + [EMP11] + [EMP12] + [EMP13] + [EMP14] + [EMP15] + [EMP16] + [ASE3] + [ASE4] + [ASE5] ) less ( [ASE12] + [EMP17] + [EMP18] + [EMP19] + [EMP20] + [ASE11] ). If the sum is negative treat as zero.(error 431)	99
6529: [CAL13] must be present if [MCA10] is present	106
6531: [LUN5] should equal ( The sum of [LUN1], [LUN2], [LUN3], and [LUN4] )	183
6532: If [LUN27] minus [LUN40] is negative then [LUN42] must equal the positive equivalent	193
6534: If [LUN50] is present and greater than zero, [LUN41] must be present and greater than zero	196
6535: If [LUN51] is present and greater than zero, [LUN41] must be present and greater than zero	196
6545: If [MCA9] is present either [MCA1] or [MCA8] must be present.	106
6551: [AIL5] should be present if [AIL3] is present	108
6551: If year for which relief claimed is present the following should be true: [AIL3]	108
6554: If [YTR1.1A] is present, [YTR1.1B] must be present	60
6555: Number of full self employment schedules should be present if [YTR2.2A]	61
6556: If [YTR2A.2A] present then [YTR2A.2B] must be present	62
6557: Number of full partnership schedules should be present if [YTR3.3A]	63
6558: If [YTR3A.3A] present then [YTR3A.3B] must be present	63
6567: [INC19] should not exceed [INC17]	72
6568: description of other income should be present if [INC17] or [INC20]	72
6574: If [LUN54] is present and greater than zero, [LUN42] must be present and greater than zero.	198
6575: [LUN56] should not exceed [LUN55]	198
6576: [LUN60] should equal [LUN51]	200
6577: [LUN61] should equal [LUN58]	200
6583: [LUN57] should not exceed ( [LUN55] minus [LUN56] )	199
6586: number of properties should be present if [FOR14]	277
6590: If tax taken of other income is present the following should be true: [MOR36]	132
6595: c) If one of [FSE101], [LUN64], [SPS26], [FPS26] or [SSE37] is Y, [CAL4] must be zero or absent ( Error number 310). (see section F)	340
6597: If there is an entry in box [CAL15] there must be an entry in at least one of the loss to carry back boxes: [FSE79], [SSE34], [LUN57], [FPS23], [SPS23], [CGT48] or [CGT43], or an entry in at least one of the adjustment boxes [FSE72], [FPS11] or [SPS11]	344
6598: If [FOR4E] is Y, [FOR4F] must = [FOR4B] otherwise [FOR4F] must = [FOR4B] minus [FOR4C]	258
6599: [FOR4C] should not exceed [FOR4B]	259
6700: If [FOR1] is not 'yes', then [FOR4D] should not exceed [FOR4B]	259
6701: Total of all iterations of box SpecialWithholdingTax	355, 356
6702: Total of all iterations of box TaxableAmount	356
6702: Total of all iterations of box TaxableAmountOnInterestAndOtherSavings	355
6703: [FOR18] should equal ( ( [FOR14] plus [FOR16] ) minus [FOR17] )	278
6718: [FOR24] is valid only if this equals ( ( The sum of [FOR18], [FOR19], and [FOR20] ) minus ( The sum of [FOR14.1], [FOR21], [FOR21.1], [FOR22], [FOR22.1], [FOR22.2], and [FOR23] ) )	281
6719: Total of all iterations of box [FOR30B]	283
6720: Total of all iterations of box [FOR30C]	284
6721: Total of all iterations of box [FOR30D]	284
6723: [NRD11] should not exceed [NRD10]	327
6724: If number of days due to exceptional circumstances is present the following should be true: [NRD10]	327
6726: If date of coming to live in UK is present the following should be true: not ( [NRD26] )	333
6730: Entry must not be zero except where a claim to reduce payments on account has been made by ticking box [CAL10] and the claim is to reduce the payments on account to zero	342
6731: [FPS3] should be within the current return year	204
6731: [FPS4] should be within the current return year	204
6731: [SPS3] should be within the current return year	230
6731: [SPS4] should be within the current return year	230
6732: [CAL12] Must be present if [REL15] is present	78
6737: [FPS17] is valid only if this does not exceed [FPS16]	207
6738: [FPS18] should equal ( [FPS16] minus [FPS17] )	207
6739: [FPS20] should equal ( [FPS18] plus [FPS19] )	208
6741: [FPS23] should not exceed ( [FPS21] minus [FPS22] )	209
6743: [FPS30] should equal ( [FPS28] plus [FPS29] )	212
6744: [FPS34] should equal ( ( [FPS31] plus [FPS32] ) minus [FPS33] )	213
6745: If ([FPS30] plus [FPS34]) is positive or zero, then [FPS35] must equal [FPS30] plus [FPS34]	214
6746: [FPS38] cannot exceed the sum of [FPS36]+[FPS37] where the sum is positive	215
6753: [FPS47] should not exceed ( [FPS45] plus [FPS46] )	218
6755: [FPS55] should equal ( ( [FPS52] plus [FPS53] ) minus [FPS54] )	220

6756: [FPS58] should not exceed ( [FPS56] plus [FPS57] )	222
6759: [FPS67] is valid only if this equals ( The sum of [FPS41], [FPS44], [FPS48], [FPS55], and [FPS60] )	224
6760: [FPS70] should equal ( [FPS68] minus [FPS69] )	225
6761: [FPS73] should equal ( [FPS71] minus [FPS72] )	226
6762: share of total taxed and untaxed income is valid if and only if this equals ( ( The sum of [FPS20], [FPS67], and [FPS74] ) minus [FPS75] )	227
6763: [FPS80] should equal the sum of [FPS77], [FPS78], and [FPS79].	229
6781: [SPS17] should not exceed [SPS16]	233
6783: [SPS18] should equal ( [SPS16] minus [SPS17] )	233
6784: [SPS20] should equal ( [SPS18] plus [SPS19] )	233
6785: [SPS23] should not exceed ( [SPS21] minus [SPS22] )	235
6790: Attachment content must be a PDF file starting with the byte sequence "%PDF-1" (i.e. the Base 64 encoded content starts with "JVBERi0x")	346
6791: One of boxes [FSE101], [LUN64], [SPS26], [FPS26] or [SSE37] must be set to Y if any of boxes [FSE76], [LUN52], [SPS20], [FPS20] or [SSE31] are present and box [YPD1] is present and box [YPD1] date + [66 years] is prior to the beginning of the return year or on 6 April of the return year.	55
6792: If [MOR3] is present, [MOR2] should be present	122
6794: If tax taken off box 8 is present the following should be true: [MOR8]	124
6795: If tax taken off other income is present the following should be true: [MOR10]	124
6796: [MOR20] should not exceed ( [MOR12] plus [MOR19] )	127
6836: Must = [FSE47/FSE48]	164
6838: If aggregate syndicate losses is present the following should be true: not ( [LUN20] )	190
6858: [FORF] should exceed [FORC]	286
6860: [FOR19] should not exceed [FOR17]	278
6876: number of days spent in UK should be present if [NRD1]	323
8209: If [LUN42] is present and greater than zero, [LUN54] must be less than or equal to [LUN48].	198
8210: Must not be 1111111111, 2222222222, 3333333333, 4444444444, 5555555555, 6666666666, 7777777777, 8888888888, or 9999999999.	204, 230
8215: If $((\text{FSE64} / \text{FSE65}) + \text{FSE68}) - \text{FSE16.1}$ is positive, then [FSE73] is mandatory and $= ((\text{FSE64} / \text{FSE65}) + \text{FSE68}) - \text{FSE16.1} + \text{FSE72} + \text{FSE71}$	133
8216: If $((\text{FSE64} / \text{FSE65}) + \text{FSE68}) - \text{FSE16.1}$ is negative or zero, then if $((\text{FSE71}) + \text{FSE72})$ is greater than zero, then [FSE73] is mandatory and $= ((\text{FSE71}) + \text{FSE72})$ ; else [FSE73] must be zero or absent	133
8217: If $((\text{FSE64} / \text{FSE65}) + \text{FSE68}) - \text{FSE16.1}$ is negative, then [FSE77] is mandatory and $=$ positive equivalent of $((\text{FSE64} / \text{FSE65}) + \text{FSE68}) - \text{FSE16.1}$	133
8218: If $((\text{FSE64} / \text{FSE65}) + \text{FSE68}) - \text{FSE16.1}$ is greater than or equal to zero, then [FSE77] = 0 or is absent.	158
8219: If $((\text{FPS8}) + \text{FPS9}) - \text{FPS12}$ is positive, then [FPS16] is mandatory and equals $((\text{FPS8}) + \text{FPS9}) - \text{FPS12} + \text{FPS10} + \text{FPS11}$	205
8220: If $((\text{FPS8}) + \text{FPS9}) - \text{FPS12}$ is negative or zero, then if $((\text{FPS10}) + \text{FPS11})$ is greater than zero, then [FPS16] is mandatory and equals $((\text{FPS10}) + \text{FPS11})$ ; else [FPS16] must be zero or absent.	205
8221: If $((\text{FPS8}) + \text{FPS9}) - \text{FPS12}$ is less than zero, then [FPS21] is mandatory and $=$ positive equivalent of $((\text{FPS8}) + \text{FPS9}) - \text{FPS12}$	205
8222: If $((\text{FPS8}) + \text{FPS9}) - \text{FPS12}$ is greater than or equal to zero, then [FPS21] must be equal to zero or is absent	208
8223: If $((\text{SPS8}) + \text{SPS9}) - \text{SPS12}$ is greater than zero, then [SPS16] is mandatory and $= ((\text{SPS8}) + \text{SPS9}) - \text{SPS12} + \text{SPS10} + \text{SPS11}$	231
8224: If $((\text{SPS8}) + \text{SPS9}) - \text{SPS12}$ is less than or equal to zero, then if $((\text{SPS10}) + \text{SPS11})$ is greater than zero, then [SPS16] is mandatory and equals $((\text{SPS10}) + \text{SPS11})$ ; else [SPS16] must be zero or absent.	231
8225: If $((\text{SPS8}) + \text{SPS9}) - \text{SPS12}$ is less than zero, then [SPS21] is mandatory and $=$ positive equivalent of $((\text{SPS8}) + \text{SPS9}) - \text{SPS12}$	231
8226: If $((\text{SPS8}) + \text{SPS9}) - \text{SPS12}$ is greater than or equal to zero, then [SPS21] must be equal to zero or is absent	234
8231: [CGT52.1-52.5] should contain at least one element.	320
8232: If [CGT52.3] is present, [CGT52.2] should be present	321
8233: If [CGT52.4] is present, [CGT52.1] or [CGT52.2] should be present.	321
8234: If [NRD32] is present the following should be true: [NRD28] or [NRD29]	335
8236: [CAL13] must not exceed £11,080 for the year.	343
8253: If line 4 is present lines 1,2 & 3 must be present	85, 86, 89
8254: [AIL11] is valid if and only if this is less than [AIL10]	110
8256: [FPS44] should be present if [FPS42] is present	202
8257: [FPS44] should be present if [FPS43] is present	202
8258: [FPS44] should not be present if neither [FPS42] nor [FPS43] is present	217
8259: If $((\text{FPS42}) + \text{FPS43})$ is greater than zero, [FPS44] must equal $((\text{FPS42}) + \text{FPS43})$	217
8260: If $((\text{FPS42}) + \text{FPS43})$ is less than or equal to zero, [FPS44] must equal zero	217

8262: [PRO38] should be present if ( ( The sum of [PRO20], [PRO22], [PRO23], [PRO30], and [PRO31] ) minus ( The sum of [PRO20.1], [PRO24], [PRO25], [PRO26], [PRO27], [PRO28], [PRO29], [PRO32], [PRO33], [PRO33.1], [PRO33.2], [PRO34], [PRO34.1], [PRO35], [PRO36], and [PRO37] ) ) exceeds 0	238
8263: [PRO41] should be present if ( ( The sum of [PRO24], [PRO25], [PRO26], [PRO27], [PRO28], [PRO29], [PRO32], [PRO33], [PRO33.1], [PRO33.2], [PRO34], [PRO34.1], [PRO35], [PRO36], and [PRO37] ) minus ( The sum of [PRO20], [PRO22], [PRO23], [PRO30], and [PRO31] ) ) exceeds 0	238
8264: If there are two [PRO5-19], exactly one instance of [PRO18] must be 'yes'	238
8265: [PRO16] must equal [PRO6] + [PRO7] + [PRO8] + [PRO9] + [PRO11.1] + [PRO11.2] + [PRO12] minus ([PRO5] + [PRO10] + [PRO11]).	245
8266: [PRO15] must equal [PRO13] minus [PRO14]	245
8267: [PRO13] must equal the sum of [PRO5] + [PRO10] + [PRO11] minus sum of ([PRO5.1] + [PRO6] + [PRO7] + [PRO8] + [PRO9] + [PRO11.1] + [PRO11.2] + [PRO12])	244
8268: If [PRO16] present then [PRO15] must be absent or zero.	245
8269: If [PRO38] is present the following should be true: [PRO38] equals ( ( The sum of [PRO20], [PRO22], [PRO23], [PRO30], and [PRO31] ) minus ( The sum of [PRO20.1], [PRO24], [PRO25], [PRO26], [PRO27], [PRO28], [PRO29], [PRO32], [PRO33], [PRO33.1], [PRO33.2], [PRO34], [PRO34.1], [PRO35], [PRO36], and [PRO37] ) )	254
8270: If [PRO41] is present the following should be true: [PRO41] equals ( ( The sum of [PRO24], [PRO25], [PRO26], [PRO27], [PRO28], [PRO29], [PRO32], [PRO33], [PRO33.1], [PRO33.2], [PRO34], [PRO34.1], [PRO35], [PRO36], and [PRO37] ) minus ( The sum of [PRO20], [PRO22], [PRO23], [PRO30], and [PRO31] ) )	254
8289: [PRO15] should be present if ( [PRO13] minus [PRO14] ) exceeds 0	240
8290: [PRO16] should be present if ( ( The sum of [PRO6], [PRO7], [PRO8], [PRO9], [PRO11.1], [PRO11.2] and [PRO12] ) minus ( The sum of [PRO5], [PRO10], and [PRO11] ) ) exceeds 0	240
8291: [AOR10] is valid only if this does not exceed [£200,000].	102
8292: If [NRD31] is present the following should be true: [NRD28] is present or [NRD29] is present	335
8294: [NRD36] must not exceed [£30,000] if [NRD32] is present.	336
8296: [INC7] should not exceed ( [INC6] + £1 )	69
8297: [INC10] is valid only if this does not exceed ( ( [45%] times [INC9] ) plus 1.00 )	70
8298: If [CBC2] is present and greater than 0, then [CBC1] must be present.	79
8299: [AIL4] is valid only if this does not exceed [AIL3].	108
8301: If entry in any of [FSE32], [FSE33], [FSE34], [FSE35], [FSE36], [FSE37], [FSE38], [FSE39], [FSE40], [FSE41], [FSE42], [FSE43], [FSE44], [FSE45] then total of those boxes must equal [FSE46]	148
8305: [CGT42] is valid only if this does not exceed [CGT41].	317
8306: [CGT44] is valid only if this does not exceed [CGT43].	317
8307: If [NRD28] present, then [NRD23] must be present	334
8310: If [CBC1-3] is present the following should be true: [CBC1] is present or [CBC2] is present	78
8311: [CBC1] should be present if [CBC3] is present	79
8312: [CBC2] should be present if [CBC3] is present	79
8313: [CBC3] should be within the current return year	79
8315: [EMP6] should equal 'yes' if [EMP6.1] is present	115
8317: [NRD6] should be present if [NRD3] is present	325
8318: [NRD3] should be present if [NRD3.1] is present	325
8319: [NRD3] should be present if [NRD6] is present	326
8320: [NRD6] should be within the current return year	326
8321: [NRD1] should be present if [NRD7] is present	326
8323: [EMP6.1] should be within the current return year	115
8324: (Total all instances [SSECL2] + [FSECL2] + [FPSCL2] + [SPSCL2]) + [LUNCL2] must be less than or equal to [£217.30].	55
8325: [YPD2] must be on or before the current date.	59
8326: [INC3] is valid only if this does not exceed [£2,000]	68
8327: [MAT-OUT] should be present if [MAT1] is present	80
8328: [EMP18] is valid only if this does not exceed [£1,132]	119
8330: [MAT5] is valid only if this is on or before [5 April 2025]	81
8331: [MCA1] should not be present if [MAT1] is present	104
8332: [MCA8] should not be present if [MAT1] is present	106
8333: [FSE57] should be present if [FSE49] is present	149
8334: [FSE57] should be present if [FSE50] is present	149
8335: [FSE57] should be present if [FSE51] is present	149
8338: [FSE57] should be present if [FSE55] is present	149
8339: [FSE57] should be present if [FSE56] is present	149
8340: If [FSE100-102] is present then at least one of the following should be present: [FSE100], [FSECL2], [FSE101] or [FSE102]	165
8341: [FSECL2] should be present if [FSE100] is present	165
8342: [FSECL2] is valid only if this does not exceed [£217.30]	165
8344: [SSECL2] should be present if [SSE36] is present	180

8345: [SSECL2] is valid only if this does not exceed [£217.30]	180
8346: If [LUN63-65] is present then at least one of the following should be present: [LUN63], [LUNCL2], [LUN64] or [LUN65]	201
8347: [LUNCL2] should be present if [LUN63] is present	201
8348: [LUNCL2] is valid only if this does not exceed [£217.30]	201
8351: If [FPS25-27] is present then at least one of the following should be present: [FPS25], [FPSCL2], [FPS26] or [FPS27]	210
8352: [FPSCL2] should be present if [FPS25] is present	210
8353: [FPSCL2] is valid only if this does not exceed [£217.30]	210
8355: If [SPS25-27] is present then at least one of the following should be present: [SPS25], [SPSCL2], [SPS26] or [SPS27]	235
8356: [SPSCL2] should be present if [SPS25] is present	235
8357: [SPSCL2] is valid only if this does not exceed [£217.30]	236
8358: [FOR24] should be present if [FOR18] is present	278
8359: [FOR24] should be present if [FOR19] is present	278
8360: [FOR24] should be present if [FOR20] is present	279
8361: [FOR24] should be present if [FOR21] is present	279
8362: [FOR24] should be present if [FOR23] is present	281
8366: [NRD32] should not be present if [NRD31] is present	335
8367: [NRD36] must not exceed [£60,000] if [NRD31] is present.	336
8369: [CAL4.1] is valid only if this does not exceed [£217.30]	340
8370: If [SLR2] is present, [SLR1] should be 'yes'.	66
8371: If [SLR3] is present, [SLR1] should be 'yes'.	66
8372: [FSE57] should be present if [FSE53] is present	149
8373: [FSE57] should be present if [FSE54] is present	149
8374: Where any of [SSE36], [FSE100], [LUN63], [SPS25] or [FPS25] are present then the sum of all instances [SSE31] + sum of all instances [FSE76] + [LUN52] + sum of all instances [SPS20] + sum of all instances [FPS20] - (sum of all instances [FSE102] + [LUN65] + sum of all instances [SPS27] + sum of all instances [FPS27]) should be less than [£6,725]	55
8375: If [PGLRPT] is present, [SLR1] should be present	67
8376: If [SLRPT] is present then [SLR1] should be present.	66
8377: [FSE57] should be present if [FSE52] is present	149
8378: [FPS80] should be present if [FPS77] is present	228
8379: [FPS80] should be present if [FPS78] is present	228
8380: [FPS80] should be present if [FPS79] is present	228
8381: [FOR24] should be present if [FOR22] is present	280
8382: [CGT3-13B] should contain at least one element.	300
8384: If [CGT4] is present then [CGT3] should be present.	300
8385: If [CGT6] is present then [CGT3] should be present.	301
8386: If [CGT7] is present then [CGT3] should be present.	301
8387: If [CGT9] is positive then [CGT6] must be present.	302
8388: If [CGT9] is negative then [CGT7] should be present.	302
8389: If [CGT11] is positive then [CGT6] must be present.	302
8391: If [CGT11] is negative then [CGT7] should be present.	302
8392: If [CGT10] is present the following should be true: [CGT9] is present	302
8393: If [CGT12] is present then [CGT11] should be present.	303
8394: [CGT14-22] should contain at least one element.	306
8395: If [CGT14] is present then at least one of [CGT17], [CGT19] or [CGT21] should be present.	307
8396: If [CGT15] is present then [CGT14] should be present.	307
8397: If [CGT17] is present then [CGT14] should be present.	307
8398: If [CGT19] is present then [CGT14] should be present.	309
8399: If [CGT21] is positive then [CGT17] should be present and positive.	310
8400: If [CGT21] is positive it should not exceed [CGT17].	310
8401: If [CGT21] is negative then [CGT19] should be present and positive.	310
8402: If [CGT21] is negative then its absolute value should not exceed [CGT19].	310
8403: If [CGT22] is present then [CGT21] should be present.	310
8404: [CGT23-30] should contain at least one element.	310
8405: If [CGT23] is present then at least one of [CGT26], [CGT27] and [CGT29] should be present.	311
8406: If [CGT24] is present then [CGT23] should be present.	311
8407: If [CGT27] is present then [CGT23] should be present.	312
8408: If [CGT29] is positive then [CGT26] should be present and positive.	312
8409: If [CGT29] is positive it should not exceed [CGT26].	312
8410: If [CGT29] is negative then [CGT27] should be present and positive.	312
8411: If [CGT29] is negative then its absolute value should not exceed [CGT27].	312
8412: If [CGT30] is present then [CGT29] should be present.	313

8413: [CGT31-44] should contain at least one element.	313
8414: If [CGT41] or [CGT43] are present, [CGT41] plus [CGT43] should be less than or equal to [CGT35].	313
8415: If [CGT31] is present then at least one of [CGT34], [CGT35] and [CGT37] should be present.	314
8416: If [CGT32] is present then [CGT31] should be present.	314
8417: If [CGT35] is present then [CGT31] should be present.	315
8418: If [CGT37] is positive then [CGT34] should be present and positive.	315
8419: If [CGT37] is positive it should not exceed [CGT34].	315
8420: If [CGT37] is negative then [CGT35] should be present and positive.	315
8421: If [CGT37] is negative then its absolute value should not exceed [CGT35].	315
8422: If [CGT38] is present then [CGT37] should be present.	316
8423: If [CGT41] is present then [CGT35] should be present.	316
8424: If [CGT43] is present then [CGT35] should be present.	317
8425: [CGT45-52] should contain at least one element.	318
8426: [CGT40] should not exceed [£100,000]	316
8427: [NRD27] should be present if [NRD23] is present and neither [NRD25] nor [NRD26] is present.	331
8429: [NRD3] should not be present if [NRD1] is present	325
8430: If [AIL11.2] is present [AIL11.1] should be present	110
8431: [AIL11.2] is valid only if this does not exceed [AIL11.1]	110
8432: If [AIL15] is present the following should be true: [AIL13] is present or [AIL14] is present	111
8433: [AIL15] is valid only if this is less than ( [AIL13] plus [AIL14] )	111
8434: [FSE61] should be present if [FSE46] is present	133
8435: [FSE61] should be present if [FSE59] is present	133
8436: [FSE61] should be present if [FSE60] is present	133
8437: [LUN11] should be present if [LUN6] is present	181
8438: [LUN11] should be present if [LUN8] is present	181
8439: [LUN11] should be present if [LUN9] is present	181
8440: [PRO14] must not exceed [PRO13]	244
8441: [PRO39] should not exceed [PRO38]	254
8445: If [FOR13.1] is present, [FOR13] should also be present	275
8448: [NRD8] should not be present if [NRD7] is not present.	326
8449: The total of all instances of [PRO5.1], [PRO20.1] and [FOR14.1] must not exceed [£1,000].	55
8450: [FSE16.1] must be less than or equal to ( [FSE64 / FSE65] + [FSE68] ).	138
8452: [FSE17] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.	140
8453: [FSE18] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.	140
8454: [FSE19] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.	140
8455: [FSE20] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.	140
8456: [FSE21] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.	141
8457: [FSE22] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.	141
8458: [FSE23] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.	141
8459: [FSE24] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.	142
8460: [FSE25] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.	142
8461: [FSE26] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.	142
8462: [FSE27] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.	142
8463: [FSE28] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.	143
8464: [FSE29] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.	143
8465: [FSE30] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.	143
8466: [FSE31] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.	144
8467: [FSE32] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.	145
8468: [FSE33] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.	145
8469: [FSE34] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.	145
8470: [FSE35] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.	145
8471: [FSE36] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.	146
8472: [FSE37] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.	146
8473: [FSE38] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.	146
8474: [FSE39] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.	146
8475: [FSE40] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.	147
8476: [FSE41] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.	147
8477: [FSE42] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.	147
8478: [FSE43] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.	148
8479: [FSE44] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.	148
8480: [FSE45] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.	148
8481: [FSE46] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.	148

8482: [FSE49] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.	150
8483: [FSE50] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.	150
8484: [FSE51] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.	151
8485: [FSE52] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.	151
8486: [FSE55] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.	152
8487: [FSE56] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.	153
8488: [FSE57] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.	153
8489: [SSE10.1] must be less than or equal to the sum of ( [SSE21/SSE22] + [SSE26] + [SSE27] ) if [SSE21/SSE22] is not negative.	166
8490: If [SSE10.1] is present then all instances of [SSE21/SSE22] can not be negative	170
8491: [SSE11] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.	171
8492: [SSE12] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.	171
8493: [SSE13] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.	172
8494: [SSE14] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.	172
8495: [SSE15] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.	172
8496: [SSE16] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.	172
8497: [SSE17] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.	173
8498: [SSE18] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.	173
8499: [SSE19] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.	173
8500: [SSE20] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.	174
8501: [SSE23] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.	175
8502: [SSE24] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.	175
8503: [SSE25] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.	175
8504: [SSE32] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.	179
8505: Total of all instances of [PRO5.1] and [PRO20.1] must not exceed [£1,000]	238
8506: Total of all instances of ( [PRO5] and [PRO11] ) where (both [PRO5.2] and [PRO18] are absent in that instance ) plus the total of all instances of ( [PRO20], [PRO22], [PRO23] and [PRO31] ) must not exceed [£150,000] if [PRO20.2] is absent.	238
8507: If there is an occurrence of [PRO5-19] without [PRO18], and any box in [SA105] after the end of [PRO5-19] has been submitted, then [PRO20.2] and the [PRO5.2] from that occurrence must either both be submitted or both be absent.	240
8508: If an instance of [PRO5-19] exists where [PRO18] is present, [PRO5.2] is absent and [PRO5] or [PRO11] are present then the sum of ( [PRO5] and [PRO11] ) for that instance plus the total for all instances of ( [FOR14], [FOR16] and [FOR20] ) must not exceed [£150,000].	240
8509: [PRO5.1] must not exceed the sum of [PRO5] and [PRO11].	241
8510: [PRO6] should not be present if any instance of [PRO5.1] or [PRO20.1] or [FOR14.1] is present.	241
8511: [PRO7] should not be present if any instance of [PRO5.1] or [PRO20.1] or [FOR14.1] is present.	242
8512: [PRO8] should not be present if any instance of [PRO5.1] or [PRO20.1] or [FOR14.1] is present.	242
8513: [PRO9] should not be present if any instance of [PRO5.1] or [PRO20.1] or [FOR14.1] is present.	242
8514: [PRO10] should not be present if any instance of [PRO5.1] or [PRO20.1] or [FOR14.1] is present.	243
8515: [PRO12] should not be present if any instance of [PRO5.1] or [PRO20.1] or [FOR14.1] is present.	244
8516: [PRO16] should not be present if any instance of [PRO5.1] or [PRO20.1] or [FOR14.1] is present.	245
8517: [PRO20.1] must not exceed the sum of [PRO20], [PRO22], [PRO23] and [PRO31].	247
8518: [PRO24] should not be present if any instance of [PRO5.1] or [PRO20.1] or [FOR14.1] is present.	248
8519: [PRO25] should not be present if any instance of [PRO5.1] or [PRO20.1] or [FOR14.1] is present.	248
8520: [PRO26] should not be present if any instance of [PRO5.1] or [PRO20.1] or [FOR14.1] is present.	248
8521: [PRO27] should not be present if any instance of [PRO5.1] or [PRO20.1] or [FOR14.1] is present.	249
8522: [PRO28] should not be present if any instance of [PRO5.1] or [PRO20.1] or [FOR14.1] is present.	249
8523: [PRO29] should not be present if any instance of [PRO5.1] or [PRO20.1] or [FOR14.1] is present.	249
8524: [PRO30] should not be present if any instance of [PRO5.1] or [PRO20.1] or [FOR14.1] is present.	250
8525: [PRO32] should not be present if any instance of [PRO5.1] or [PRO20.1] or [FOR14.1] is present.	251
8526: [PRO32] should not be present if [PRO20.2] is absent	251
8527: [PRO34] should not be present if any instance of [PRO5.1] or [PRO20.1] or [FOR14.1] is present.	252
8528: [PRO35] should not be present if any instance of [PRO5.1] or [PRO20.1] or [FOR14.1] is present.	253
8529: [PRO36] should not be present if any instance of [PRO5.1] or [PRO20.1] or [FOR14.1] is present.	253

8530: [PRO33.2] should not be present if any instance of [PRO5.1] or [PRO20.1] or [FOR14.1] is present.	252
8531: [PRO41] should not be present if [PRO20.1] is present.	254
8532: [PRO42] should not be present if [PRO20.1] is present.	255
8533: [PRO42] should not be present if [PRO20.2] is absent	255
8534: [PRO44] should not be present if any instance of [PRO5.1] or [PRO20.1] or [FOR14.1] is present.	255
8535: Total of all instances of [FOR14.1] must not exceed [£1,000]	257
8536: All occurrences of [FOR14-FOR24.2 / FOR30A-FOR30F] must have the same value of [FOR14.2].	257
8537: Total across all instances of [FOR14], [FOR16] & [FOR20] must not exceed [£150,000] if no [FOR14.2] is present	257
8538: Within each [FOR14-FOR24.2 / FOR30A-FOR30F], the total of [FOR14], [FOR16] and [FOR20] must not exceed [£150,000] if [FOR14.2] is absent	276
8539: Where both an occurrence of [FOR14] and a [PRO5-19] with [PRO5] and [PRO18] present, the value of [FOR14.2] and the value of [PRO5.2] from that occurrence of [PRO5-19] must be the same.	276
8540: [FOR24] should be present if [FOR14.1] is present	277
8541: [FOR17] should not be present if any instance of [PRO5.1] or [PRO20.1] or [FOR14.1] is present.	278
8542: [FOR19] should not be present if any instance of [PRO5.1] or [PRO20.1] or [FOR14.1] is present.	278
8543: [FOR21] should not be present if any instance of [PRO5.1] or [PRO20.1] or [FOR14.1] is present.	279
8544: [FOR22] should not be present if any instance of [PRO5.1] or [PRO20.1] or [FOR14.1] is present.	280
8545: [FOR23] should not be present if any instance of [PRO5.1] or [PRO20.1] or [FOR14.1] is present.	281
8546: If [FOR14.1] is present then [FOR24] must not be negative	281
8547: [FOR24.1] should not be present if any instance of [PRO5.1] or [PRO20.1] or [FOR14.1] is present.	281
8548: If a [FOR14.1] is present then [FOR25] must not be negative	283
8549: [FOR31] should not be present if [FOR14.1] is present.	285
8550: [FOR31] should not be present if [FOR14.2] is not present	285
8551: [FOR21.1] should not be present if any instance of [PRO5.1] or [PRO20.1] or [FOR14.1] is present.	279
8552: If [NRD30] is present then [NRD28] must not be present unless [NRD29] is present.	335
8553: If [NRD30] is present then at least one of [NRD23.1] and [NRD23.2] should be present.	335
8554: The total of all instances of [SSE10.1] and [FSE16.1] must not exceed [£1,000].	55
8555: [FOR24] should be present if [FOR21.1] is present	279
8559: [PRO34.1] should not be present if any instance of [PRO5.1] or [PRO20.1] or [FOR14.1] is present.	252
8560: If [FSE16.1] is present then all instances of [SSE21/SSE22] can not be negative	138
8563: [FSE57] should be present if [FSE52.1] is present	149
8564: [FSE57] should be present if [FSE53.1] is present	149
8565: [AIL20] must be a valid pair of consecutive years in the format YYYY-YY.	112
8566: [FSE53.1] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.	152
8568: [SSE24] is valid only if this does not exceed [£2,000]	175
8569: [SSE24.1] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.	175
8570: [SSE25.2] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.	176
8571: [FOR30] should be present if [FOR30F] is present	257
8572: [FSE52.1] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.	151
8573: [NRD29] should be present if at least one of [NRD23.1] and [NRD23.2] are present and [NRD28] is present.	323
8589: [PRO11.2] should not be present if any instance of [PRO5.1] or [PRO20.1] or [FOR14.1] is present.	243
8590: [FSE53] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.	151
8591: [FSE54] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.	152
8592: [SSE25.1] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.	176
8593: [PRO11.1] should not be present if any instance of [PRO5.1] or [PRO20.1] or [FOR14.1] is present.	243
8594: [PRO33] should not be present if any instance of [PRO5.1] or [PRO20.1] or [FOR14.1] is present.	251
8595: [PRO33.1] should not be present if any instance of [PRO5.1] or [PRO20.1] or [FOR14.1] is present.	251
8596: [PRO45] should not be present if any instance of [PRO5.1] or [PRO20.1] or [FOR14.1] is present.	256
8597: [FOR22.1] should not be present if any instance of [PRO5.1] or [PRO20.1] or [FOR14.1] is present.	280
8598: [FOR24] should be present if [FOR22.1] is present	280
8599: [FOR22.2] should not be present if any instance of [PRO5.1] or [PRO20.1] or [FOR14.1] is present.	280



8600: [FOR24] should be present if [FOR22.2] is present	280
8601: [FOR24.2] should not be present if any instance of [PRO5.1] or [PRO20.1] or [FOR14.1] is present.	282
8602: If [CGT52EG] is present the following should be true: [CGT13.1] is present or [CGT14] is present or [CGT23] is present or [CGT31] is present	322
8603: If [CGT52QG] is present the following should be true: [CGT13.1] is present or [CGT14] is present or [CGT23] is present or [CGT31] is present	322
8604: If [CGT52QL] is present the following should be true: [CGT13.1] is present or [CGT14] is present or [CGT23] is present or [CGT31] is present	322
8605: If [NRD39.1] is present [NRD28] should be present	338
8615: [FSE73.4] is valid only if this does not exceed [FSE73.3].	156
8628: [FPS16.4] is valid only if this does not exceed [FPS16.3]	207
8632: If ([FPS30] plus [FPS34]) is negative, [FPS35] must equal zero	214
8634: [EMP1.1] is valid only if this does not exceed [EMP1]	114
8635: [MOR12] should be present if [MOR2] is present	120
8636: [MOR12] should be present if [MOR4] is present	120
8637: [MOR12] should be present if [MOR4.1] is present	120
8638: [MOR12] should be present if [MOR5] is present	120
8639: [MOR12] should be present if [MOR6] is present	120
8640: [MOR12] should be present if [MOR7] is present	120
8641: [MOR12] should be present if [MOR8] is present	120
8642: [MOR12] should be present if [MOR10] is present	120
8643: [MOR2.1] is valid only if this does not exceed [MOR2]	122
8644: [CGT13B] should be present if [CGT13] is present	303
8645: [CGT13B] should be present if [CGT13A] is present	303
8646: [CGT13.1-13.8] should contain at least one element.	304
8647: If [CGT13.1] is present then at least one of [CGT13.4], [CGT13.5] or [CGT13.7] must be present	304
8648: If [CGT13.7] is positive then [CGT13.4] should be present and positive.	305
8649: If [CGT13.7] is positive it should not exceed [CGT13.4].	305
8650: If [CGT13.7] is negative then [CGT13.5] should be present and positive.	305
8651: If [CGT13.7] is negative then its absolute value should not exceed [CGT13.5].	305
8652: If [CGT17.2] present or [CGT17.3] present or [CGT17.4] present then [CGT17.2] + [CGT17.3] + [CGT17.4] must be less than or equal to [CGT17]. This validation must run even if [CGT17.4] is absent	306
8653: If [CGT17.1] is present the following should be true: [CGT17] is present	308
8654: If [CGT17.2] is present the following should be true: [CGT17] is present	308
8655: If [CGT17.3] is present the following should be true: [CGT17] is present	308
8656: If [CGT17.4] is present the following should be true: [CGT17] is present	309

# Rule Documentation

Error code: 5004 Location: /IRheader Description: At least one key must exist in the IRheader Transactional error (en): At least one key must exist in the IRheader	27
Error code: 5005 Location: /IRheader/Keys/Key Description: Keys in the IR header must also exist in the GovTalk header with the same value Transactional error (en): Keys in the GovTalkDetails do not match those in the IRheader.	27
Error code: 5090 Location: /MTR Description: Date of receipt of amendment must be less than 12 months following statutory due date Transactional error (en): You have indicated an amended submission but the amendment window has now closed for the year of assessment to which your submission relates.	55
Error code: 6001 Location: /MTR Description: Submission must not contain any attachments if the message class indicates no attachments Transactional error (en): Submission must not contain any attachments if the message class indicates no attachments	55
Error code: 6015 Location: /MTR Description: Submission must contain at least one attachment if the message class indicates attachments Transactional error (en): Submission must contain at least one attachment if the message class indicates attachments	55
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Error code: 6022 Location: /MTR/SA101/OtherTaxReliefs/TradeUnionEtcDeathBenefitPayments Description: Must not exceed [£100] Transactional error (en): The amount in box [AOR8] exceeds [£100]. Please check.	102
Error code: 6024 Location: /MTR/SA102M Description: total benefits and expenses should be present if [MOR13] or [MOR14] or [MOR15] or [MOR16] or [MOR17] or [MOR18] Transactional error (en): There is an entry in [MOR13] or [MOR14] or [MOR15] or [MOR16] or [MOR17] or [MOR18]. Please complete [MOR19].	120
Error code: 6025 Location: /MTR/SA102M Description: income, benefits and expenses received should be present if [MOR12] or [MOR19] Transactional error (en): There is an entry in [MOR12] or [MOR19]. Please complete box [MOR20].	120
Error code: 6026 Location: /MTR/SA102M Description: total expenses paid should be present if [MOR21] or [MOR22] or [MOR23] or [MOR24] or [MOR25] Transactional error (en): There is an entry in [MOR21] or [MOR22] or [MOR23] or [MOR24] or [MOR25]. Please complete [MOR26].	120
Error code: 6028 Location: /MTR/SA102M/Income/TotalIncomeAsMinisterOfReligion Description: [MOR12] is valid only if this equals ( the sum of [MOR2], [MOR4], [MOR4.1], [MOR5], [MOR6], [MOR7], [MOR8], and [MOR10] ) Transactional error (en): The amount in box [MOR12] must equal ( the sum of [MOR2], [MOR4], [MOR4.1], [MOR5], [MOR6], [MOR7], [MOR8], and [MOR10] ). Please check.	124
Error code: 6029 Location: /MTR/SA102M Description: taxable income minus expenses should be present if ( ( [MOR20] plus [MOR36] ) minus ( [MOR26] plus [MOR35] ) ) exceeds 0 Transactional error (en): The sum of ( ( [MOR20] plus [MOR36] ) minus ( [MOR26] plus [MOR35] ) ) exceeds 0. Please complete [MOR38].	120
Error code: 6030 Location: /MTR/SA102M Description: total tax taken off should be present if [MOR3] or [MOR9] or [MOR11] or [MOR37] Transactional error (en): There is an entry in [MOR3] or [MOR9] or [MOR11] or [MOR37]. Please complete [MOR39].	120

<p>Error code: 6031  Location: /MTR/SA103F  Description: date accounting period ends should be present if [FSE8]  Transactional error (en): There is an entry in [FSE8]. Please complete [FSE9].</p>	133
<p>Error code: 6032  Location: /MTR/SA103F  Description: total expenses should be present if [FSE17] or [FSE18] or [FSE19] or [FSE20] or [FSE21] or [FSE22] or [FSE23] or [FSE24] or [FSE25] or [FSE26] or [FSE27] or [FSE28] or [FSE29] or [FSE30]  Transactional error (en): There is an entry in [FSE17] or [FSE18] or [FSE19] or [FSE20] or [FSE21] or [FSE22] or [FSE23] or [FSE24] or [FSE25] or [FSE26] or [FSE27] or [FSE28] or [FSE29] or [FSE30]. Please complete box [FSE31].</p>	133
<p>Error code: 6033  Location: /MTR/SA103F  Description: total disallowable expenses should be present if [FSE32] or [FSE33] or [FSE34] or [FSE35] or [FSE36] or [FSE37] or [FSE38] or [FSE39] or [FSE40] or [FSE41] or [FSE42] or [FSE43] or [FSE44] or [FSE45]  Transactional error (en): There is an entry in [FSE32] or [FSE33] or [FSE34] or [FSE35] or [FSE36] or [FSE37] or [FSE38] or [FSE39] or [FSE40] or [FSE41] or [FSE42] or [FSE43] or [FSE44] or [FSE45]. Please complete box [FSE46].</p>	133
<p>Error code: 6034  Location: /MTR/SA103F  Description: net profit should be present if ( ( [FSE15] plus [FSE16] ) minus [FSE31] ) is non-zero  Transactional error (en): The sum of ( ( [FSE15] plus [FSE16] ) minus [FSE31] ) is non-zero. Please complete [FSE47/FSE48].</p>	133
<p>Error code: 6035  Location: /MTR/SA100/Income/StateBenefits/TaxTakenOffIncapacityBenefit  Description: [INC14] should not exceed [INC13]  Transactional error (en): The amount in box [INC14] exceeds the amount in box [INC13]. Please check.</p>	71
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<p>Error code: 6039  Location: /MTR/SA102M/BenefitsAndExpensePaymentsToYou/TotalBenefitsAndExpenses  Description: [MOR19] should equal ( The sum of [MOR13], [MOR14], [MOR15], [MOR16], [MOR17], and [MOR18] )  Transactional error (en): The amount in box [MOR19] must equal ( the sum of [MOR13], [MOR14], [MOR15], [MOR16], [MOR17], and [MOR18] ). Please check.</p>	126
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<p>Error code: 6048  Location: /MTR/SA103F  Description:  total business assets should be present if [FSE83] or [FSE84] or [FSE85] or [FSE86] or [FSE87] or [FSE88] or [FSE89]  Transactional error (en): There is an entry in [FSE83] or [FSE84] or [FSE85] or [FSE86] or [FSE87] or [FSE88] or [FSE89]. Please complete box [FSE90].</p>	133
<p>Error code: 6049  Location: /MTR/SA102M/ServiceBenefitCap/ServiceBenefitCap  Description: [MOR35] should equal ( [MOR33] plus [MOR34] minus [MOR32] )  Transactional error (en): The amount in box [MOR35] must equal ( [MOR33] plus [MOR34] minus [MOR32] ). Please check.</p>	131
<p>Error code: 6050  Location: /MTR/SA102M/OtherIncome/TaxTakenOfOtherIncome  Description:  tax taken of other income is valid if and only if this does not exceed [MOR36]  Transactional error (en): The amount in box [MOR37] exceeds [MOR36]. Please check.</p>	132
<p>Error code: 6051  Location: /MTR/SA102M/TaxableIncome/TaxableIncomeMinusExpenses  Description:  taxable income minus expenses is valid if and only if this equals ( ( [MOR20] plus [MOR36] ) minus ( [MOR26] plus [MOR35] ) )  Transactional error (en): The amount in box [MOR38] must equal ( ( [MOR20] plus [MOR36] ) minus ( [MOR26] plus [MOR35] ) ). Please check.</p>	132
<p>Error code: 6052  Location: /MTR/SA102M/TaxableIncome/TotalTaxTakenOff  Description: [MOR39] should equal ( The sum of [MOR3], [MOR9], [MOR11], and [MOR37] )  Transactional error (en): The amount in box [MOR39] must equal ( the sum of [MOR3], [MOR9], [MOR11], and [MOR37] ). Please check.</p>	132
<p>Error code: 6053  Location: /MTR/SA103F/BusinessExpenses/TotalExpenses/TotalExpenses  Description: If entry in any of [FSE17],[FSE18],[FSE19],[FSE20],[FSE21],[FSE22],[FSE23],[FSE24],[FSE25],[FSE26],[FSE27],[FSE28],[FSE29] or [FSE30] total of all boxes must = [FSE31]  Transactional error (en): The amount in box [FSE31] must equal ( the sum of [FSE17],[FSE18],[FSE19],[FSE20],[FSE21],[FSE22],[FSE23],[FSE24],[FSE25],[FSE26],[FSE27],[FSE28],[FSE29] and [FSE30] ). Please check.</p>	144
<p>Error code: 6055  Location: /MTR/SA103F/NetProfitLoss  Description: The sum of [FSE15] + [FSE16] minus [FSE31] must equal [FSE47/FSE48]  Transactional error (en): The amount in box [FSE47/FSE48] must equal the sum of [FSE15] plus [FSE16] minus [FSE31]. Please check.</p>	149
<p>Error code: 6056  Location: /MTR/SA103F/CapitalAllowances/TotalCapitalAllowances  Description: [FSE57] is valid only if this equals ( The sum of [FSE49], [FSE50], [FSE51], [FSE52], [FSE52.1], [FSE53], [FSE53.1], [FSE54], [FSE55], and [FSE56] )  Transactional error (en): [FSE57] is valid only if this equals ( The sum of [FSE49], [FSE50], [FSE51], [FSE52], [FSE52.1], [FSE53], [FSE53.1], [FSE54], [FSE55], and [FSE56] )</p>	153
<p>Error code: 6057  Location: /MTR/SA103F  Description:  net business assets should be present if [FSE90] or [FSE91] or [FSE92] or [FSE93]  Transactional error (en): There is an entry in [FSE90] or [FSE91] or [FSE92] or [FSE93]. Please complete box [FSE94].</p>	133
<p>Error code: 6058  Location: /MTR/SA103F  Description:  capital account balance at end should be present if [FSE95] or [FSE96] or [FSE97] or [FSE98]  Transactional error (en): There is an entry in [FSE95] or [FSE96] or [FSE97] or [FSE98]. Please complete box [FSE99].</p>	133
<p>Error code: 6059  Location: /MTR/SA103F/TaxableProfitOrLoss/AdditionsToNetProfitDeductionsFromNetLoss  Description: [FSE61] is valid only if this equals ( The sum of [FSE46], [FSE59], and [FSE60] )  Transactional error (en): The amount in box [FSE61] must equal ( the sum of [FSE46], [FSE59], and [FSE60] ). Please check.</p>	154
<p>Error code: 6061  Location: /MTR/SA103F/BusinessDetails/DateAccountingPeriodEnds  Description: If date accounting period ends is present the following should be true: [FSE8]  Transactional error (en): There is a date entered in [FSE9]. Please enter a date in [FSE8].</p>	137
<p>Error code: 6062  Location: /MTR/SA103F/CapitalAllowances/AnnualInvestmentAllowance  Description: [FSE49] should not exceed [£1,500,000]  Transactional error (en): The amount in box [FSE49] exceeds [£1,500,000]. Please check.</p>	150

Error code: 6063 Location: /MTR/SA103S Description: total allowable expenses should be present if [SSE11] or [SSE12] or [SSE13] or [SSE14] or [SSE15] or [SSE16] or [SSE17] or [SSE18] or [SSE19] Transactional error (en): There is an entry in [SSE11] or [SSE12] or [SSE13] or [SSE14] or [SSE15] or [SSE16] or [SSE17] or [SSE18] or [SSE19]. Please complete box [SSE20].	166
Error code: 6064 Location: /MTR/SA101/AgeRelatedMarriedCouplesAllowance/HigherEarner/SpousesName Description: If [MCA1] present then at least one of [MCA2], [MCA5] or [YPD1] must be present with a date before 6th April 1935 Transactional error (en): There is an entry in box [MCA1]. An entry must be present in at least one of boxes [MCA2], [MCA5] or [YPD1] with a date before 6th April 1935. Please check.	104
Error code: 6065 Location: /MTR/SA103F/TaxableProfitOrLoss/DeductionsFromNetProfitAdditionsToNetLoss Description: [FSE63] should equal ( [FSE57] plus [FSE62] ) Transactional error (en): The amount in box [FSE63] must equal ( [FSE57] plus [FSE62] ). Please check.	155
Error code: 6066 Location: /MTR/SA103S Description: Net profit should be present if ( ( [SSE9] plus [SSE10] ) minus [SSE20] ) is non-zero Transactional error (en): The sum of ( ( [SSE9] plus [SSE10] ) minus [SSE20] ) is non-zero. Please complete box [SSE21/SSE22].	166
Error code: 6067 Location: /MTR/SA103S Description: [SSE28] should be present if ( the sum of [SSE21/SSE22], [SSE26] and [SSE27] ) minus ( the sum of [SSE10.1], [SSE23], [SSE24], [SSE24.1], [SSE25], [SSE25.1] and [SSE25.2]) exceeds 0 Transactional error (en): The sum of ( ( [SSE21/SSE22], [SSE26], and [SSE27] ) minus ( [SSE10.1], [SSE23], [SSE24], [SSE24.1], [SSE25], [SSE25.1] and [SSE25.2])) exceeds 0. Please complete box [SSE28].	166
Error code: 6068 Location: /MTR/SA103S Description: total taxable business profits should be present if ( ( [SSE28] plus [SSE30] ) minus [SSE29] ) exceeds 0 Transactional error (en): The sum of ( ( [SSE28] plus [SSE30] ) minus [SSE29] ) exceeds 0. Please complete box [SSE31].	166
Error code: 6069 Location: /MTR/SA103S Description: Loss for the year should be present if ( the sum of [SSE23], [SSE24], [SSE24.1], [SSE25], [SSE25.1] and [SSE25.2] ) minus ( the sum of [SSE21/SSE22], [SSE26], and [SSE27] ) exceeds 0 Transactional error (en): The sum of ( ( [SSE23], [SSE24], [SSE24.1], [SSE25], [SSE25.1] and [SSE25.2]) minus ( [SSE21/SSE22], [SSE26], and [SSE27] ) ) exceeds 0. Please complete box [SSE32].	166
Error code: 6070 Location: /MTR/SA103S/CapitalAllowances/AnnualInvestmentAllowance Description: [SSE23] must not exceed [£1,500,000] Transactional error (en): The amount in box [SSE23] exceeds [£1,500,000]. Please check.	175
Error code: 6071 Location: /MTR/SA103L Description: total UK interest and tax taken off should be present if [LUN1] or [LUN2] or [LUN3] or [LUN4] Transactional error (en): There is an entry in [LUN1] or [LUN2] or [LUN3] or [LUN4]. Please complete box [LUN5].	181
Error code: 6074 Location: /MTR/SA103L Description: total non-UK income should be present if [LUN12] or [LUN13] or [LUN14] or [LUN15] or [LUN16] or [LUN17] Transactional error (en): There is an entry in [LUN12] or [LUN13] or [LUN14] or [LUN15] or [LUN16] or [LUN17]. Please complete box [LUN18].	181
Error code: 6076 Location: /MTR/SA103L Description: total Lloyd's income should be present if [LUN5] or [LUN11] or [LUN18] or [LUN26] Transactional error (en): There is an entry in [LUN5] or [LUN11] or [LUN18] or [LUN26]. Please complete box [LUN27].	181
Error code: 6077 Location: /MTR/SA103L Description: total losses and expenses should be present if ( The sum of [LUN29], [LUN30], [LUN31], [LUN32], [LUN33], [LUN34], [LUN35], [LUN36], [LUN37], [LUN38], and [LUN39] ) exceeds 0 Transactional error (en): The sum of ( [LUN29], [LUN30], [LUN31], [LUN32], [LUN33], [LUN34], [LUN35], [LUN36], [LUN37], [LUN38], and [LUN39] ) exceeds 0. Please complete box [LUN40].	181

<p>Error code: 6078  Location: /MTR/SA103L  Description: profit amount should be present if ( [LUN27] minus [LUN40] ) exceeds 0  Transactional error (en): The sum of ( [LUN27] minus [LUN40] ) exceeds 0. Please complete box [LUN41].</p>	181
<p>Error code: 6079  Location: /MTR/SA103L  Description: loss amount should be present if ( [LUN40] minus [LUN27] ) exceeds 0  Transactional error (en): The sum of ( [LUN40] minus [LUN27] ) exceeds 0. Please complete box [LUN42].</p>	181
<p>Error code: 6080  Location: /MTR/SA103L  Description: foreign tax on personal fund income should be present if [LUN13] or [LUN16]  Transactional error (en): There is an entry in [LUN13] or [LUN16]. Please complete box [LUN43].</p>	181
<p>Error code: 6081  Location: /MTR/SA103L  Description: loss amount should be present if [LUN42]  Transactional error (en): There is an entry in box [LUN42]. Please complete box [LUN53].</p>	181
<p>Error code: 6083  Location: /MTR/SA103L  Description: loss for the year should be present if [LUN53] or [LUN54]  Transactional error (en): There is an entry in [LUN53] or [LUN54]. Please complete box [LUN55].</p>	181
<p>Error code: 6084  Location: /MTR/SA103L  Description: losses used against profits of year should be present if [LUN51]  Transactional error (en): There is an entry in box [LUN51]. Please complete box [LUN60].</p>	181
<p>Error code: 6085  Location: /MTR/SA103L  Description: unused loss from the year should be present if [LUN58]  Transactional error (en): There is an entry in box [LUN58]. Please complete box [LUN61].</p>	181
<p>Error code: 6087  Location: /MTR/SA103L/TaxableProfits/ProfitAmount  Description: [LUN49] should equal [LUN41]  Transactional error (en): The amount in box [LUN49] must equal the amount in box [LUN41]. Please check.</p>	196
<p>Error code: 6090  Location: /MTR/SA104F  Description: taxable profits after losses should be present if [FPS16] or [FPS17]  Transactional error (en): There is an entry in [FPS16] or [FPS17]. Please complete box [FPS18].</p>	202
<p>Error code: 6091  Location: /MTR/SA104F  Description: total taxable business profits should be present if [FPS18] or [FPS19]  Transactional error (en): There is an entry in [FPS18] or [FPS19]. Please complete box [FPS20].</p>	202
<p>Error code: 6092  Location: /MTR/SA104F  Description: adjusted UK savings income should be present if [FPS28] or [FPS29]  Transactional error (en): There is an entry in [FPS28] or [FPS29]. Please complete box [FPS30].</p>	202
<p>Error code: 6093  Location: /MTR/SA104F  Description: adjusted foreign savings income should be present if [FPS31] or [FPS32] or [FPS33]  Transactional error (en): There is an entry in [FPS31] or [FPS32] or [FPS33]. Please complete box [FPS34].</p>	202
<p>Error code: 6094  Location: /MTR/SA104F  Description: total untaxed savings income should be present if [FPS30] or [FPS34]  Transactional error (en): There is an entry in [FPS30] or [FPS34]. Please complete box [FPS35].</p>	202
<p>Error code: 6097  Location: /MTR/SA104F  Description: taxable income after adjustment and foreign tax should be present if ( ( [FPS52] plus [FPS53] ) minus [FPS54] ) exceeds 0  Transactional error (en): The sum of ( ( [FPS52] plus [FPS53] ) minus [FPS54] ) exceeds 0. Please complete box [FPS55].</p>	202

<p>Error code: 6100  Location: /MTR/SA104F  Description: [FPS67] should be present if ( The sum of [FPS41], [FPS44], [FPS48], [FPS55], and [FPS60] ) exceeds 0  Transactional error (en): The sum of ( [FPS41], [FPS44], [FPS48], [FPS55], and [FPS60] ) exceeds 0. Please complete box [FPS67]</p>	202
<p>Error code: 6101  Location: /MTR/SA104F  Description: taxed income taxable at 10% should be present if ( [FPS68] minus [FPS69] ) exceeds 0  Transactional error (en): The sum of ( [FPS68] minus [FPS69] ) exceeds 0. Please complete box [FPS70].</p>	202
<p>Error code: 6102  Location: /MTR/SA101/AgeRelatedMarriedCouplesAllowance/HigherEarner/SpousesDateOfBirth  Description: [MCA2] must be before 6th April 1935  Transactional error (en): If present date of birth must be before 6 April 1935.</p>	104
<p>Error code: 6103  Location: /MTR/SA104F  Description: taxed income taxable at 20% should be present if ( [FPS71] minus [FPS72] ) exceeds 0  Transactional error (en): The sum of ( [FPS71] minus [FPS72] ) exceeds 0. Please complete box [FPS73].</p>	202
<p>Error code: 6104  Location: /MTR/SA104F  Description: share of total taxed and untaxed income should be present if ( ( The sum of [FPS20], [FPS67], and [FPS74] ) minus [FPS75] ) exceeds 0  Transactional error (en): The sum of ( ( [FPS20], [FPS67], and [FPS74] ) minus [FPS75] ) exceeds 0. Please complete box [FPS76].</p>	202
<p>Error code: 6106  Location: /MTR/SA104F/PartnershipDetails/DateLeftPartnership  Description: If both [FPS3] and [FPS4] present then [FPS4] must be &gt;= [FPS3]  Transactional error (en): The date in [FPS4] must be the same as or later than the date in [FPS3], if both [FPS3] and [FPS4] completed. Please check.</p>	204
<p>Error code: 6108  Location: /MTR/SA104F/ShareOfLosses/LossSetOffAgainstOtherIncome  Description: [FPS22] should not exceed [FPS21]  Transactional error (en): The amount in box [FPS22] exceeds the amount in box [FPS21]. Please check.</p>	209
<p>Error code: 6109  Location: /MTR/SA104S  Description: taxable profits after losses should be present if ( [SPS16] minus [SPS17] ) exceeds 0  Transactional error (en): The sum of ( [SPS16] minus [SPS17] ) exceeds 0. Please complete box [SPS18].</p>	229
<p>Error code: 6110  Location: /MTR/SA104S  Description: total taxable business profits should be present if [SPS18] or [SPS19]  Transactional error (en): There is an entry in [SPS18] or [SPS19]. Please complete box [SPS20].</p>	229
<p>Error code: 6111  Location: /MTR/SA103F/TaxableProfitOrLoss/NetBusinessProfitLossForTax  Description: The sum of [FSE47/FSE48] + [FSE61] - [FSE63] must equal [FSE64 / FSE65].  Transactional error (en): The amount in box [FSE64 / FSE65] must equal the sum of [FSE47/FSE48] plus [FSE61] minus [FSE63]. Please check.</p>	155
<p>Error code: 6112  Location: /MTR/SA104S/PartnershipDetails/DateLeftPartnership  Description: If both [SPS3] and [SPS4] present then [SPS4] must be same as or later than [SPS3]  Transactional error (en): The date in [SPS4] must be same as or later than the date in [SPS3], if both [SPS3] and [SPS4] completed. Please check.</p>	230
<p>Error code: 6115  Location: /MTR/SA103F/TaxableProfitOrLoss/TotalTaxableBusinessProfits  Description: [FSE76] should equal ([FSE73] minus [FSE74]) plus [FSE75]  Transactional error (en): The amount in box [FSE76] must equal ([FSE73] minus [FSE74]) plus [FSE75]. Please check.</p>	157
<p>Error code: 6116  Location: /MTR/SA104S/ShareOfPartnershipTradingOrProfessionalLosses/LossSetOffAgainstOtherIncome  Description: [SPS22] should not exceed [SPS21]  Transactional error (en): The amount in box [SPS22] exceeds the amount in box [SPS21]. Please check.</p>	234

<p>Error code: 6117  Location: /MTR/SA105/FurnishedHolidayLettings  Description: [PRO13] is mandatory if the sum of ([PRO5] + [PRO10] + [PRO11]) minus the sum of ([PRO5.1] + [PRO6] + [PRO7] + [PRO8] + [PRO9] + [PRO11.1] + [PRO11.2] + [PRO12]) is more than zero.  Transactional error (en): The sum of ([PRO5] + [PRO10] + [PRO11]) minus the sum of ([PRO5.1] + [PRO6] + [PRO7] + [PRO8] + [PRO9] + [PRO11.1] + [PRO11.2] + [PRO12]) is more than zero. Please complete box [PRO13].</p>	240
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<p>Error code: 6127  Location: /MTR/SA106  Description: total taxable profit should be present if ( [FOR25] minus [FOR26] ) exceeds 0  Transactional error (en): The sum of ( [FOR25] minus [FOR26] ) exceeds 0. Please complete box [FOR27].</p>	257
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<p>Error code: 6131  Location: /MTR/SA103F/BalanceSheet/Assets/TotalBusinessAssets  Description: total business assets is valid if and only if this equals ( The sum of [FSE83], [FSE84], [FSE85], [FSE86], [FSE87], [FSE88], and [FSE89] )  Transactional error (en): The amount in box [FSE90] must equal ( the sum of [FSE83], [FSE84], [FSE85], [FSE86], [FSE87], [FSE88], and [FSE89] ). Please check.</p>	162
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<p>Error code: 6137  Location: /MTR/SA106/OverseasSavings/IncomeSource/TaxableAmountOnInterestAndOtherSavings  Description: [FOR4] must be present if [FOR4F] is present  Transactional error (en): There is an entry in box [FOR4F]. Please complete box [FOR4].</p>	260



<p>Error code: 6138  Location: /MTR/SA106/ForeignCompanies/IncomeSource  Description: If [FOR6E] is Y, [FOR6F] must = [FOR6B] otherwise [FOR6F] must = [FOR6B] minus [FOR6C]  Transactional error (en): The amount in box [FOR6F] must equal [FOR6B] if box [FOR6E] completed. If box [FOR6E] not completed, [FOR6F] must equal [FOR6B] minus [FOR6C]. Please check.</p>	261
<p>Error code: 6139  Location: /MTR/SA106/ForeignCompanies/IncomeSource/IncomeBeforeTax  Description: [FOR6F] must be present if [FOR6B] is present  Transactional error (en): There is an entry in box [FOR6B]. Please complete box [FOR6F].</p>	261
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<p>Error code: 6141  Location: /MTR/SA106/ForeignCompanies/IncomeSource/ForeignTax  Description: [FOR6C] should not exceed [FOR6B]  Transactional error (en): The amount in box [FOR6C] exceeds the amount in box [FOR6B]. Please check.</p>	262
<p>Error code: 6142  Location: /MTR/SA103F/BalanceSheet/NetBusinessAssets  Description: [FSE94] should equal ( [FSE90] minus ( The sum of [FSE91], [FSE92], and [FSE93] ) )  Transactional error (en): The amount in box [FSE94] must equal ( [FSE90] minus ( the sum of [FSE91], [FSE92], and [FSE93] ) ). Please check.</p>	163
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<p>Error code: 6145  Location: /MTR/SA106/ForeignCompanies/IncomeSource/TaxableAmountOnInterestAndOtherSavings  Description: [FOR6] must be present if [FOR6F] is present  Transactional error (en): There is an entry in box [FOR6F]. Please complete box [FOR6].</p>	262
<p>Error code: 6146  Location: /MTR/SA103F/BalanceSheet/CapitalAccount/CapitalAccountBalanceAtEnd  Description: [FSE99] should equal ( ( The sum of [FSE95], [FSE96], and [FSE97] ) minus [FSE98] )  Transactional error (en): The amount in box [FSE99] must equal ( ( the sum of [FSE95], [FSE96], and [FSE97] ) minus [FSE98] ). Please check.</p>	164
<p>Error code: 6147  Location: /MTR/SA103S/BusinessDetails/DateBusinessCeased  Description: If present must be the same as or later than [SSE5]  Transactional error (en): The date cannot be earlier than [SSE5]. Please amend the entry.</p>	169
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<p>Error code: 6151  Location: /MTR/SA106/OverseasPensions/IncomeSource/ForeignTax  Description: [FOR9C] should not exceed [FOR9B]  Transactional error (en): The amount in box [FOR9C] exceeds the amount in box [FOR9B]. Please check.</p>	269
<p>Error code: 6152  Location: /MTR/SA106/OverseasPensions/IncomeSource/SpecialWithholdingTax  Description: If [FOR1] is not 'yes', then [FOR9D (pseudo)] should not exceed [FOR9B]  Transactional error (en): The amount in box [FOR9D (pseudo)] exceeds the amount in box [FOR9B] when [FOR1] is not submitted. Please check.</p>	269
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<p>Error code: 6154  Location: /MTR/SA106/OverseasPensions/IncomeSource/TaxableAmountOnInterestAndOtherSavings  Description: [FOR9] must be present if [FOR9F (pseudo)] is present  Transactional error (en): There is an entry in box [FOR9F (pseudo)]. Please complete box [FOR9].</p>	269
<p>Error code: 6155  Location: /MTR/SA106/OverseasDividendIncome/IncomeSource  Description: If [FOR11E] is Y, [FOR11F (psuedo)] must = [FOR11B] otherwise [FOR11F (psuedo)] must = [FOR11B] minus [FOR11C]  Transactional error (en): The amount in box [FOR11F (psuedo)] must equal [FOR11B] if box [FOR11E] completed. If box [FOR11E] not completed, [FOR11F (psuedo)] must equal [FOR11B] minus [FOR11C]. Please check.</p>	270
<p>Error code: 6156  Location: /MTR/SA106/OverseasDividendIncome/IncomeSource/IncomeBeforeTax  Description: [FOR11F (psuedo)] must be present if [FOR11B] is present  Transactional error (en): There is an entry in box [FOR11B]. Please complete box [FOR11F (psuedo)].</p>	271
<p>Error code: 6157  Location: /MTR/SA106/OverseasDividendIncome/IncomeSource/ForeignTax  Description: [FOR11C] should not exceed [FOR11B]  Transactional error (en): The amount in box [FOR11C] exceeds the amount in box [FOR11B]. Please check.</p>	271
<p>Error code: 6158  Location: /MTR/SA110/SelfAssessment/StudentLoanRepaymentDue  Description: If [CAL3] present including an entry of zero, then [SLR1] must be present  Transactional error (en): Box [CAL3] completed including an entry of zero. Box [SLR1] must also be completed. Please check.</p>	339
<p>Error code: 6159  Location: /MTR/SA106/OverseasDividendIncome/IncomeSource/SpecialWithholdingTax  Description: If [FOR1] is not 'yes', then [FOR11D (pseudo)] should not exceed [FOR11B]  Transactional error (en): The amount in box [FOR11D (pseudo)] exceeds the amount in box [FOR11B] when [FOR1] is not submitted. Please check.</p>	271
<p>Error code: 6160  Location: /MTR/SA106/OverseasDividendIncome/IncomeSource/SpecialWithholdingTax  Description: [FOR10] must be present if [FOR11D (pseudo)] is present  Transactional error (en): There is an entry in box [FOR11D (pseudo)]. Please complete box [FOR10].</p>	271
<p>Error code: 6161  Location: /MTR/SA106/OverseasDividendIncome/IncomeSource/TaxableAmountOnInterestAndOtherSavings  Description: [FOR11] must be present if [FOR11F (psuedo)] is present  Transactional error (en): There is an entry in box [FOR11F (psuedo)]. Please complete box [FOR11].</p>	272
<p>Error code: 6162  Location: /MTR/SA106/OverseasTrustIncome/IncomeSource  Description: If [FOR13E] is Y, [FOR13F (psuedo)] must = [FOR13B] otherwise [FOR13F (psuedo)] must = [FOR13B] minus [FOR13C]  Transactional error (en): The amount in box [FOR13F (psuedo)] must equal [FOR13B] if box [FOR13E] completed. If box [FOR13E] not completed, [FOR13F (psuedo)] must equal [FOR13B] minus [FOR13C]. Please check.</p>	273
<p>Error code: 6163  Location: /MTR/SA103/AllowableBusinessExpenses/TotalAllowableExpenses  Description: If [SSE20] is present and greater than zero and [SSE9] is &gt;= [£90,000] there must be an entry in at least one of [SSE11] to [SSE19] and [SSE20] must equal the total of those boxes.  Transactional error (en): As the amount in box [SSE20] is greater than zero and [SSE9] is equal to or greater than [£90,000] there must be an entry in at least one of [SSE11] to [SSE19] and [SSE20] must equal the total of those boxes. Please check.</p>	174
<p>Error code: 6164  Location: /MTR/SA106/OverseasTrustIncome/IncomeSource/IncomeBeforeTax  Description: [FOR13F (psuedo)] must be present if [FOR13B] is present  Transactional error (en): There is an entry in box [FOR13B]. Please complete box [FOR13F (psuedo)].</p>	273
<p>Error code: 6165  Location: /MTR/SA106/OverseasTrustIncome/IncomeSource/ForeignTax  Description: [FOR13C] should not exceed [FOR13B]  Transactional error (en): The amount in box [FOR13C] exceeds the amount in box [FOR13B]. Please check.</p>	273
<p>Error code: 6166  Location: /MTR/SA106/OverseasTrustIncome/IncomeSource/SpecialWithholdingTax  Description: If [FOR1] is not 'yes', then [FOR13D (psuedo)] should not exceed [FOR13B]  Transactional error (en): The amount in box [FOR13D (psuedo)] exceeds the amount in box [FOR13B] when [FOR1] is not submitted. Please check.</p>	274

Error code: 6167 Location: /MTR/SA106/OverseasTrustIncome/IncomeSource/SpecialWithholdingTax Description: [FOR12] must be present if [FOR13D (psuedo)] is present Transactional error (en): There is an entry in box [FOR13D (psuedo)]. Please complete box [FOR12].	274
Error code: 6168 Location: /MTR/SA106/OverseasTrustIncome/IncomeSource/TaxableAmountOnInterestAndOtherSavings Description: [FOR13] must be present if [FOR13F (psuedo)] is present Transactional error (en): There is an entry in box [FOR13F (psuedo)]. Please complete box [FOR13].	274
Error code: 6170 Location: /MTR/SA108/LossesAndAdjustments/GainsQualifyingForInvestorsRelief Description: [CGT49] should not exceed [£10,000,000] Transactional error (en): The amount in [CGT49] exceeds [£10,000,000]. Please check.	319
Error code: 6171 Location: /MTR/SA108/LossesAndAdjustments/GainsQualifyingForInvestorsRelief Description: [CGT49] is valid only if this does not exceed [CGT34] Transactional error (en): [CGT49] is valid only if this does not exceed [CGT34]	319
Error code: 6172 Location: /MTR/SA109/RemittanceBasis/Remittancebasisclaim Description: If [NRD28] is present and (at least one of [NRD31] or [NRD32] is present) and [NRD29] is absent and [NRD33] is absent then the sum of [NRD34] + [NRD35] must be greater than zero Transactional error (en): There is an entry in box [NRD28] and either box [NRD31] or [NRD32] and no entry in box [NRD29] or box [NRD33]. Therefore the sum of [NRD34] + [NRD35] must be greater than zero. Please check.	334
Error code: 6173 Location: /MTR/SA108/LossesAndAdjustments/GainsQualifyingForBusinessAssetDisposalRelief Description: [CGT50] is valid only if this does not exceed [£1,000,000] Transactional error (en): [CGT50] is valid only if this does not exceed [£1,000,000]	319
Error code: 6174 Location: /MTR/SA109/RemittanceBasis/AdjustmentToPaymentsOnAccount Description: If [NRD36] is present, then [NRD35] must be present. Transactional error (en): There is an entry in box [NRD36]. Please complete box [NRD35].	336
Error code: 6175 Location: /MTR/SA108/LossesAndAdjustments/GainsQualifyingForBusinessAssetDisposalRelief Description: [CGT50.1] should be present if [CGT50] is present Transactional error (en): [CGT50.1] must be present if [CGT50] is present	319
Error code: 6176 Location: /MTR/SA103S/NetProfitOrLoss Description: The sum of [SSE9] + [SSE10] - [SSE20] must equal [SSE21/SSE22] Transactional error (en): The amount in [SSE21/SSE22] must equal the sum of [SSE9] plus [SSE10] minus [SSE20]. Please check.	174
Error code: 6177 Location: /MTR/SA103S/TaxableProfits/NetBusinessProfitForTax Description: Where sum of ( [SSE21/SSE22] + [SSE26] + [SSE27] ) minus ( [SSE10.1] + [SSE23] + [SSE24] + [SSE24.1] + [SSE25] + [SSE25.1] + [SSE25.2] ) is positive, [SSE28] must equal that positive amount Transactional error (en): The amount in box [SSE28] must equal the sum of ( ( [SSE21/SSE22] plus [SSE26] plus [SSE27] ) minus ( [SSE10.1] plus [SSE23] plus [SSE24] plus [SSE24.1] plus [SSE25] plus [SSE25.1] plus [SSE25.2] ) ) if positive. Please check.	177
Error code: 6178 Location: /MTR/SA103S/ProfitsLossesNICsAndCIS/TotalTaxableBusinessProfits Description: If [SSE31] is present, it should equal ( ( [SSE28] plus [SSE30] ) minus [SSE29] ) Transactional error (en): The amount in box [SSE31] must equal ( ( [SSE28] plus [SSE30] ) minus [SSE29] ). Please check.	178
Error code: 6180 Location: /MTR/SA100 Description: Number of Minister of Religion Schedules should be present if [YTR1A.1A] is present Transactional error (en): There is an entry in box [YTR1A.1A]. Please complete box [YTR1A.1B].	56
Error code: 6181 Location: /MTR/SA100/TaxReliefs/Pensions/OneOffRegisteredPensionSchemesPayments Description: [REL1.1] should not exceed [REL1] Transactional error (en): The amount in [REL1.1] exceeds [REL1]. Please check.	74

<p>Error code: 6183  Location: /MTR/SA103S/ProfitsLossesNICsAndCIS/NetBusinessLossForTax  Description: Where the sum of [SSE23] + [SSE24] + [SSE24.1] + [SSE25] + [SSE25.1] + [SSE25.2] - ([SSE21/SSE22] + [SSE26] + [SSE27]) is positive or zero [SSE32] must equal that sum  Transactional error (en): The amount in box [SSE32] must equal [SSE23] plus [SSE24] plus [SSE24.1] plus [SSE25] plus [SSE25.1] plus [SSE25.2] minus ([SSE21/SSE22] plus [SSE26] plus [SSE27]) if positive or zero. Please check.</p>	179
<p>Error code: 6184  Location: /MTR/SA103L  Description: profit amount should be present if [LUN41] exceeds 0  Transactional error (en): The amount in box [LUN41] exceeds 0. Please complete box [LUN49].</p>	181
<p>Error code: 6187  Location: /MTR/SA103L/ProfitAmount  Description: [LUN41] should equal [LUN49]  Transactional error (en): The amount in box [LUN41] must equal the amount in box [LUN49]. Please check.</p>	193
<p>Error code: 6194  Location: /MTR/SA103L/UKIncome/UKInterest/TaxTakenOff  Description: [LUN4] should be less than [LUN3]  Transactional error (en): The amount in box [LUN4] must be less than the amount in box [LUN3]. Please check.</p>	183
<p>Error code: 6195  Location: /MTR/SA103F/BusinessDetails/DateAccountingPeriodEnds  Description: If [FSE8] is present, Must be the same as or later than [FSE8]  Transactional error (en): The date cannot be earlier than [FSE8]. Please amend the entry.</p>	137
<p>Error code: 6201  Location: /MTR/SA104F  Description: taxable profits after adjustment and losses should be present if [FPS36] or [FPS37] or [FPS38]  Transactional error (en): There is an entry in [FPS36] or [FPS37] or [FPS38]. Please complete box [FPS41].</p>	202
<p>Error code: 6204  Location: /MTR/SA104F/ShareOfUntaxedIncome/UKPropertyIncome/TaxableProfitsAfterAdjustmentAndLosses  Description: if ([FPS36] + [FPS37] - [FPS38]) is positive or zero, then [FPS41] = [FPS36] + [FPS37] - [FPS38]  Transactional error (en): The entry in box [FPS41] must equal the sum of ([FPS36] + [FPS37] - [FPS38]) if positive or zero. Please check.</p>	216
<p>Error code: 6205  Location: /MTR/SA104F/ShareOfUntaxedIncome/UKPropertyIncome/TaxableProfitsAfterAdjustmentAndLosses  Description: if ([FPS36] + [FPS37] - [FPS38]) is negative, [FPS41] = 0  Transactional error (en): The sum of ([FPS36] + [FPS37] - [FPS38]) is negative. The entry in box [FPS41] must equal 0. Please check.</p>	216
<p>Error code: 6206  Location: /MTR/SA104F/ShareOfUntaxedIncome/OtherUntaxedUKIncome  Description: If any of [FPS45], [FPS46] or [FPS47] are present, then [FPS48] is mandatory if ([FPS45] + [FPS46] - [FPS47]) &gt;= 0  Transactional error (en): The sum of ([FPS45] + [FPS46] - [FPS47]) is equal to or greater than zero. Please complete box [FPS48].</p>	217
<p>Error code: 6215  Location: /MTR  Description: If there is an entry in box [CAL16], boxes [AIL3], [AIL5] and [FIN19] must be present (error 215)  Transactional error (en): There is an entry in box [CAL16], boxes [AIL3], [AIL5] and [FIN19] must also be completed. Please check.</p>	55
<p>Error code: 6220  Location: /MTR/SA100/Income/StateBenefits/AnnualStatePension  Description: [INC8] should be less than [£99,999]  Transactional error (en): The amount in box [INC8] must be less than [£99,999]. Please check.</p>	69
<p>Error code: 6221  Location: /MTR/SA100/Income/StateBenefits/TaxTakenOffPensionsAndRetirementAnnuities  Description: [INC12] should not exceed [INC11]  Transactional error (en): The amount in box [INC12] exceeds the amount in box [INC11]. Please check.</p>	70
<p>Error code: 6222  Location: /MTR/SA100/Income/StateBenefits/JobseekersAllowance  Description: [INC15] should be less than [£99,999]  Transactional error (en): The amount in box [INC15] must be less than [£99,999]. Please check.</p>	71

Error code: 6223 Location: /MTR/SA100/FinishingYourTaxReturn/PaidTooMuch/PaymentDetails/NomineeDetails Description: [FIN10] and [FIN12-FIN13] are present. [FIN5] must be present. Transactional error (en): There are entries in [FIN10] and [FIN12-FIN13]. Please complete box [FIN5].	84
Error code: 6224 Location: /MTR/SA103S/ProfitsLossesNICsAndCIS/LossOfYearSetAgainstOtherIncome Description: [SSE33] must not exceed [SSE32] Transactional error (en): The amount in box [SSE33] exceeds the amount in box [SSE32]. Please check.	179
Error code: 6225 Location: /MTR/SA101 Description: If [ASE11] is present and greater than zero then [FIN19] must be present. Transactional error (en): The amount in box [ASE11] is greater than zero. Please complete box [FIN19].	89
Error code: 6226 Location: /MTR/SA103F/TaxableProfitOrLoss/LossBroughtForward Description: [FSE74] must not exceed the greater of [FSE64 / FSE65] and [FSE73]. Transactional error (en): [FSE74] exceeds the amount entered in either [FSE64 / FSE65] or [FSE73]. Please check.	157
Error code: 6227 Location: /MTR/SA101/OtherInformation/IncomeTaxLosses/YearForWhichReliefClaimed Description: Must be a valid pair of consecutive years in the format YYYY YY Transactional error (en): The entry must be a valid pair of consecutive years in the format YYYY YY. Please check.	108
Error code: 6231 Location: /MTR/SA102M/ServiceBenefitCap/NetIncome Description: [MOR31] should equal ( ( [MOR27] plus [MOR28] ) minus ( The sum of [MOR26], [MOR29], and [MOR30] ) ) Transactional error (en): The amount in box [MOR31] must equal ( ( [MOR27] plus [MOR28] ) minus ( the sum of [MOR26], [MOR29], and [MOR30] ) ). Please check.	130
Error code: 6232 Location: /MTR/SA102M/ServiceBenefitCap/TenPercentOfNetIncome Description: If [MOR31] present, it must be less than or equal to ([MOR31] x 10%) + £1 Transactional error (en): The amount in box [MOR32] must be less than or equal to ([MOR31] x 10%). Please check.	130
Error code: 6233 Location: /MTR/SA102M/ServiceBenefitCap/PaymentsMadeAndServiceBenefitReceived Description: [MOR34] should equal ( [MOR5] plus [MOR13] ) Transactional error (en): The amount in box [MOR34] must equal ( [MOR5] plus [MOR13] ). Please check.	131
Error code: 6235 Location: /MTR/SA103S/BusinessIncome/Turnover Description: If [SSE5] and [SSE6] are both absent, amount must be below [£90,000]. Transactional error (en): The amount in box [SSE9] must be below [£90,000] as [SSE5] and [SSE6] are both absent. Please check.	170
Error code: 6236 Location: /MTR/SA103S/BusinessIncome/Turnover Description: If [SSE5] present but [SSE6] is absent, amount must be below ([£90,000] x no of days / (365 or 366) ) where no of days = no of days from ( [SSE5] to [5 April 2025] inclusive ) Transactional error (en): As there is an entry in [SSE5] but [SSE6] is absent, the amount in box [SSE9] must be below ([£90,000] x number of days / (365 or 366) ) where number of days equals the number of days from [SSE5] to [5 April 2025] inclusive. Please check.	170
Error code: 6237 Location: /MTR/SA103S/BusinessIncome/Turnover Description: If [SSE6] is present but [SSE5] is absent, amount must be below ( [£90,000] x no of days / (365 or 366) ) where no of days = no of days from ( [6 April 2024] to [SSE6] inclusive ) Transactional error (en): As there is an entry in [SSE6] but [SSE5] is absent, the amount in box [SSE9] must be below ( [£90,000] x number of days / (365 or 366) ) where number of days equals the number of days from [6 April 2024] to [SSE6] inclusive. Please check.	170
Error code: 6238 Location: /MTR/SA103S/BusinessIncome/Turnover Description: If [SSE5] and [SSE6] are both present, amount must be below ( [£90,000] x no of days / (365 or 366) ) where the no of days = no of days from [SSE5] to [SSE6] inclusive Transactional error (en): As there is an entry in both [SSE5] and [SSE6], the amount in box [SSE9] must be below ( [£90,000] x number of days / (365 or 366) ) where number of days equals the number of days from [SSE5] to [SSE6] inclusive. Please check.	170
Error code: 6239 Location: /MTR/SA103L Description: [LUN62] should be present if ( ( [LUN59] plus [LUN61] ) minus [LUN60] ) exceeds 0 Transactional error (en): The sum of ( ( [LUN59] plus [LUN61] ) minus [LUN60] ) exceeds 0. Please complete box [LUN62].	181

Error code: 6240 Location: /MTR/SA103L/OtherReceipts/AggregateSyndicateProfits Description: [LUN26] is mandatory if [LUN20] Transactional error (en): There is an entry in [LUN20]. Please complete box [LUN26].	187
Error code: 6241 Location: /MTR/SA103L/OtherReceipts/SpecialReserveFundNetWithdrawalRelease Description: [LUN26] is mandatory if [LUN21] Transactional error (en): There is an entry in [LUN21]. Please complete box [LUN26].	188
Error code: 6242 Location: /MTR/SA103L/OtherReceipts/StopLossRecoveries Description: [LUN26] is mandatory if [LUN22] Transactional error (en): There is an entry in [LUN22]. Please complete box [LUN26].	188
Error code: 6243 Location: /MTR/SA110/SurplusAllowances/SurplusBlindPersonsAllowance Description: [CAL12] must not exceed [£3,070] for the year. Transactional error (en): The amount in box [CAL12] exceeds Blind Person's allowance for the year. Please check.	342
Error code: 6244 Location: /MTR/SA103L/OtherReceipts/CompensationReceipts Description: [LUN26] is mandatory if [LUN23] Transactional error (en): There is an entry in [LUN23]. Please complete box [LUN26].	188
Error code: 6245 Location: /MTR/SA103L/OtherReceipts/RepaymentOfForeignTaxDeduction Description: [LUN26] is mandatory if [LUN24] Transactional error (en): There is an entry in [LUN24]. Please complete box [LUN26].	188
Error code: 6246 Location: /MTR/SA103L/OtherReceipts/OtherNonsyndicateIncome Description: [LUN26] is mandatory if [LUN25] Transactional error (en): There is an entry in [LUN25]. Please complete box [LUN26].	189
Error code: 6247 Location: /MTR/SA103L/OtherReceipts/TotalOtherLloydsReceipts Description: [LUN26] should equal ( The sum of [LUN20], [LUN21], [LUN22], [LUN23], [LUN24], and [LUN25] ) Transactional error (en): The amount in box [LUN26] must equal ( the sum of [LUN20], [LUN21], [LUN22], [LUN23], [LUN24], and [LUN25] ). Please check.	189
Error code: 6248 Location: /MTR/SA103L/ProfitAmount Description: [LUN52] mandatory if [LUN41] > 0 Transactional error (en): There is an entry in box [LUN41] greater than 0. Please complete box [LUN52].	193
Error code: 6249 Location: /MTR/SA103L/TaxableProfits/ForeignTaxClaimedAsDeduction Description: [LUN52] mandatory if [LUN50] > 0 Transactional error (en): There is an entry in box [LUN50] greater than 0. Please complete box [LUN52].	196
Error code: 6250 Location: /MTR/SA101/LifeInsuranceGains/LifeInsuranceGainsTaxTreatedAsPaid/NumberOfYears Description: If number of years is present the following should be true: [AOI4] Transactional error (en): Number of years entered in box [AOI5], but no gain in box [AOI4]. Please check.	91
Error code: 6251 Location: /MTR/SA103L/TaxableProfits/UnusedLossesBroughtForward Description: [LUN52] mandatory if [LUN51] > 0 Transactional error (en): There is an entry in box [LUN51] greater than 0. Please complete box [LUN52].	196
Error code: 6253 Location: /MTR/SA103L/LossesReconciliation/TotalLossToCarryForward Description: [LUN62] should equal ( ( [LUN59] plus [LUN61] ) minus [LUN60] ) Transactional error (en): The amount in box [LUN62] must equal the sum of ( ( [LUN59] plus [LUN61] ) minus [LUN60] ). Please check.	200
Error code: 6254 Location: /MTR/SA104F/PartnershipDetails/PartnershipReferenceNumber Description: Must be valid against the UTR algorithm Transactional error (en): The entry must be valid against the UTR algorithm. Please check.	204
Error code: 6256 Location: /MTR/SA101/LifeInsuranceGains/LifeInsuranceGainsNoTaxTreatedAsPaid/NumberOfYears Description: If number of years is present the following should be true: [AOI6] Transactional error (en): Number of years entered in box [AOI7] but no gain in box [AOI6]. Please check.	92

Error code: 6257 Location: /MTR/SA101/SharesEmploymentCompensationsAndDeductions/CompensationAndLumpSumExemption Description: [ASE9] should not exceed [£30,000] Transactional error (en): The amount in box [ASE9] exceeds the maximum relief allowable of [£30,000]. Please check.	97
Error code: 6259 Location: /MTR/SA104F/ShareOfUntaxedIncome/OtherUntaxedUKIncome/TaxableProfit Description: [FPS48] should not exceed ( ( [FPS45] plus [FPS46] ) minus [FPS47] ) Transactional error (en): The amount in box [FPS48] exceeds the sum of ( ( [FPS45] plus [FPS46] ) minus [FPS47] ). Please check.	218
Error code: 6260 Location: /MTR/SA104F/ShareOfUntaxedIncome/OtherUntaxedForeignIncome/OtherUntaxedForeignIncomeShare Description: [FPS60] mandatory if [FPS56] Transactional error (en): There is an entry in [FPS56]. Please complete box [FPS60].	221
Error code: 6261 Location: /MTR/SA100/TaxReliefs/BlindPersonsAllowance/BlindPersonsAllowanceDetails/LocalAuthorityName Description: if [REL14] is present, [REL13] should also be present. Transactional error (en): There is an entry at box [REL14], please complete box [REL13].	78
Error code: 6262 Location: /MTR/SA104F/ShareOfUntaxedIncome/OtherUntaxedForeignIncome/OtherUntaxedForeignIncomeAdjustment Description: [FPS60] mandatory if [FPS57] Transactional error (en): There is an entry in [FPS57]. Please complete box [FPS60].	221
Error code: 6263 Location: /MTR/SA104F/ShareOfUntaxedIncome/OtherUntaxedForeignIncome/LossBroughtForward Description: [FPS60] mandatory if [FPS58] Transactional error (en): There is an entry in [FPS58]. Please complete box [FPS60].	222
Error code: 6264 Location: /MTR/SA104F/ShareOfUntaxedIncome/OtherUntaxedForeignIncome/TotalForeignTaxTakenOff Description: [FPS60] mandatory if [FPS59] Transactional error (en): There is an entry in [FPS59]. Please complete box [FPS60].	222
Error code: 6266 Location: /MTR/SA104F/ShareOfUntaxedIncome/OtherUntaxedForeignIncome/TaxableProfit Description: If ([FPS56] + [FPS57]) minus ([FPS58] + [FPS59]) is greater than or equal to zero then [FPS60] equals that sum. Transactional error (en): The amount in box [FPS60] must equal the sum of ([FPS56] + [FPS57]) minus ([FPS58] + [FPS59]) if greater than or equal to zero. Please check.	222
Error code: 6267 Location: /MTR/SA104F/ShareOfUntaxedIncome/OtherUntaxedForeignIncome/TaxableProfit Description: If ([FPS56] + [FPS57]) minus ([FPS58] + [FPS59]) is negative then [FPS60] equals zero. Transactional error (en): The amount in box [FPS60] must equal zero if the sum of ([FPS56] + [FPS57]) minus ([FPS58] + [FPS59]) is negative. Please check.	222
Error code: 6268 Location: /MTR/SA101/OtherTaxReliefs/EnterpriseInvestmentSchemeShareSubscriptions Description: [AOR2] should not exceed [£2,000,000] Transactional error (en): The amount in box [AOR2] exceeds the maximum relief allowable of [£2,000,000]. Please check.	100
Error code: 6269 Location: /MTR/SA104S/PartnershipDetails/PartnershipReferenceNumber Description: Must be valid against the UTR algorithm Transactional error (en): The entry must be valid against the UTR algorithm. Please check.	230
Error code: 6272 Location: /MTR/SA106/OverseasLandAndPropertyIncomeDetails/PropertyAbroadProfitOrLoss Description: [FOR25] should be present if [FOR30B] exceeds 0 Transactional error (en): The amount in box [FOR30B] exceeds 0. Please complete box [FOR25].	282
Error code: 6273 Location: /MTR/SA106/ForeignTaxPaid/ClaimToFTCRForeignTax Description: [FORF] should be present if [FORC] Transactional error (en): There is an entry in box [FORC]. Please complete box [FORF].	286

Error code: 6277 Location: /MTR/SA110/AdjustmentsToTaxDue/IncreaseInTaxFromAdjustmentToEarlierYears Description: If there is an entry in box [CAL14], box [AOI14] or [LUN28] or [FSE71] or [FSE72] or [FPS11] or [SPS11] must be present Transactional error (en): There is an entry in box [CAL14]. Please complete [AOI14] or [LUN28] or [FSE71] or [FSE72] or [FPS11] or [SPS11].	343
Error code: 6279 Location: /MTR/SA103L/UKIncome/UKDividends/TotalUKDividendsAndDistributions Description: [LUN11] should equal ( The sum of [LUN6], [LUN8], and [LUN9] ) Transactional error (en): The amount in box [LUN11] must equal ( the sum of [LUN6], [LUN8], and [LUN9] ). Please check.	184
Error code: 6280 Location: /MTR/SA101/OtherTaxReliefs/VentureCapitalTrustShareSubscriptions Description: venture capital trust share subscriptions is valid if and only if this does not exceed [£200,000] Transactional error (en): The amount in box [AOR1] exceeds the maximum relief allowable of [£200,000]. Please check.	100
Error code: 6281 Location: /MTR/SA103F/Losses/LossOfYearSetAgainstOtherIncome Description: [FSE78] should not exceed [FSE77] Transactional error (en): The amount in box [FSE78] exceeds the amount in box [FSE77]. Please check.	158
Error code: 6282 Location: /MTR/SA103S/TaxableProfits/LossBroughtForward Description: [SSE29] should not exceed [SSE28] Transactional error (en): The amount in box [SSE29] exceeds the amount in box [SSE28]. Please check.	177
Error code: 6283 Location: /MTR/SA103L/ForeignTax/ForeignTaxOnPersonalFundIncome Description: [LUN48] is mandatory if [LUN43] is present Transactional error (en): There is an entry in [LUN43]. Please complete box [LUN48].	194
Error code: 6284 Location: /MTR/SA103L/ForeignTax/USIncomeTaxPaid Description: [LUN48] is mandatory if [LUN44] is present Transactional error (en): There is an entry in [LUN44]. Please complete box [LUN48].	194
Error code: 6285 Location: /MTR/SA103L/ForeignTax/CanadianTaxPaid Description: [LUN48] is mandatory if [LUN45] is present Transactional error (en): There is an entry in [LUN45]. Please complete box [LUN48].	194
Error code: 6287 Location: /MTR/SA103L/ForeignTax/SyndicateForeignTax Description: [LUN48] is mandatory if [LUN46] is present Transactional error (en): There is an entry in [LUN46]. Please complete box [LUN48].	195
Error code: 6288 Location: /MTR/SA103L/ForeignTax/AdditionalPaymentsOfForeignTax Description: [LUN48] is mandatory if [LUN47] is present Transactional error (en): There is an entry in [LUN47]. Please complete box [LUN48].	195
Error code: 6289 Location: /MTR/SA103L/ForeignTax/TotalForeignTax Description: [LUN48] should equal ( The sum of [LUN43], [LUN44], [LUN45], [LUN46], and [LUN47] ) Transactional error (en): The amount in box [LUN48] must equal (the sum of [LUN43], [LUN44], [LUN45], [LUN46], and [LUN47] ). Please check.	195
Error code: 6290 Location: /MTR/SA103L/TaxableProfits/TotalTaxableProfits Description: If the sum of [LUN41] - ( [LUN50] + [LUN51] ) is positive or zero then [LUN52] must equal that sum Transactional error (en): The amount in box [LUN52] must equal the sum of [LUN41] minus ( [LUN50] plus [LUN51] ) if positive or zero. Please check.	197
Error code: 6299 Location: /MTR/SA103L/ForeignIncome/Dividends/TotalNonUKIncome Description: [LUN18] should equal ( The sum of [LUN12], [LUN13], [LUN14], [LUN15], [LUN16], and [LUN17] ) Transactional error (en): The amount in box [LUN18] must equal ( the sum of [LUN12], [LUN13], [LUN14], [LUN15], [LUN16], and [LUN17] ). Please check.	187
Error code: 6301 Location: /MTR/SA103L/TotalLloydsIncome Description: [LUN27] should equal ( The sum of [LUN5], [LUN11], [LUN18], and [LUN26] ) Transactional error (en): The amount in box [LUN27] must equal ( the sum of [LUN5], [LUN11], [LUN18], and [LUN26] ). Please check.	189



<p>Error code: 6303  Location: /MTR/SA101/AgeRelatedMarriedCouplesAllowance/SurplusAllowanceToSpouse  Description: If [MCA11] is present [CAL13] must be absent  Transactional error (en): Box [MCA11] completed. You cannot complete box [CAL13]. Please check.</p>	107
<p>Error code: 6316  Location:  /MTR/SA101/LifeInsuranceGains/LifeInsuranceGainsFromVoidedISAs/NumberOfYears  Description: If number of years is present the following should be true: [AOI8]  Transactional error (en): Number of years entered in box [AOI9] but no gain in box [AOI8]. Please check.</p>	93
<p>Error code: 6317  Location: /MTR/SA100/Income/StateBenefits/TaxTakenOffIncapacityBenefit  Description: If tax taken off incapacity benefit is present the following should be true: [INC13]  Transactional error (en): Tax deducted entered in box [INC14] but no figure in [INC13]. Please check.</p>	71
<p>Error code: 6318  Location: /MTR/SA101/LifeInsuranceGains/TaxTakenOffGainsFromVoidedISAs  Description: If [AOI10] is present the following should be true: [AOI8] is present  Transactional error (en): [AOI10] is present so the following should be true: [AOI8] is present</p>	93
<p>Error code: 6319  Location: /MTR/SA101/LifeInsuranceGains/TaxTakenOffGainsFromVoidedISAs  Description: [AOI10] is valid only if this does not exceed ( ( [AOI8] times [20%] ) plus 1 )  Transactional error (en): [AOI10] is valid only if this does not exceed ( ( [AOI8] times [20%] ) plus 1 )</p>	93
<p>Error code: 6326  Location: /MTR/SA103L/LossesAndExpenses/TotalLossesAndExpenses  Description: [LUN40] should equal ( The sum of [LUN29], [LUN30], [LUN31], [LUN32], [LUN33], [LUN34], [LUN35], [LUN36], [LUN37], [LUN38], and [LUN39] )  Transactional error (en): The amount in box [LUN40] must equal ( the sum of [LUN29], [LUN30], [LUN31], [LUN32], [LUN33], [LUN34], [LUN35], [LUN36], [LUN37], [LUN38], and [LUN39] ). Please check.</p>	193
<p>Error code: 6332  Location: /MTR/SA103L/ProfitAmount  Description: If [LUN27] minus [LUN40] is zero or positive then [LUN41] must equal the result.  Transactional error (en): The amount in box [LUN41] must equal [LUN27] minus [LUN40] if zero or positive. Please check.</p>	193
<p>Error code: 6334  Location: /MTR/SA103L/LossAmount  Description: loss amount should not be present if ( [LUN27] minus [LUN40] ) exceeds 0  Transactional error (en): The entry in box [LUN42] must not be present as [LUN27] minus [LUN40] exceeds 0. Please check.</p>	193
<p>Error code: 6343  Location: /MTR  Description: There should not be entries in both [FIN4] and [FIN9].  Transactional error (en): There should not be entries in both [FIN4] and [FIN9]. Please check.</p>	55
<p>Error code: 6357  Location:  /MTR/SA101/SharesEmploymentCompensationsAndDeductions/TaxTakenOffLumpSumsLeft  Blank  Description: If [ASE7] is present [EMP2] must be greater than zero  Transactional error (en): There is an entry in box [ASE7]. There must be an entry greater than zero in box [EMP2]. Please check.</p>	97
<p>Error code: 6358  Location:  /MTR/SA101/SharesEmploymentCompensationsAndDeductions/TaxTakenOffLumpSumsLeft  Blank  Description: [ASE7] must be absent if there is an entry greater than zero in box [ASE6]  Transactional error (en): Box [ASE7] must be absent if there is an entry greater than zero in box [ASE6]</p>	97
<p>Error code: 6360  Location:  /MTR/SA100/TaxReliefs/CharitableGiving/GiftAidPaymentsCarriedBackToPreviousYear  Description: [REL7] should not exceed [REL5]  Transactional error (en): The amount in box [REL7] exceeds the amount in box [REL5]. Please check.</p>	76
<p>Error code: 6385  Location: /MTR/SA103L/ForeignTax/ForeignTaxOnPersonalFundIncome  Description: [LUN43] should equal ( [LUN13] plus [LUN16] )  Transactional error (en): The amount in box [LUN43] must equal ( [LUN13] plus [LUN16] ). Please check.</p>	194

Error code: 6386 Location: /MTR/SA109/Domicile/FirstYearOrAlwaysDomiciledOutsideUK Description: If present [NRD23] must be present Transactional error (en): There is an entry in box [NRD24]. Box [NRD23] must also be completed. Please check.	332
Error code: 6387 Location: /MTR/SA109/Domicile/DateDomicileChanged Description: If date domicile changed is present the following should be true: [NRD23] present Transactional error (en): There is an entry in box [NRD25]. Box [NRD23] must also be completed. Please check.	333
Error code: 6388 Location: /MTR/SA109/Domicile/BornInUKButNonUKDomicile Description: If born in UK but non-UK domicile is present the following should be true: [NRD23] present Transactional error (en): There is an entry in box [NRD26]. Box [NRD23] must also be completed. Please check.	333
Error code: 6389 Location: /MTR/SA109/Domicile/BornInUKButNonUKDomicile Description: If born in UK but non-UK domicile is present the following should be true: not ( [NRD25] ) Transactional error (en): There is an entry in box [NRD26]. [NRD25] must be absent. Please check.	333
Error code: 6390 Location: /MTR/SA109/Domicile/DateOfComingToLiveInUK Description: If date of coming to live in UK is present the following should be true: [NRD23] present Transactional error (en): There is an entry in box [NRD27]. Box [NRD23] must also be completed. Please check.	333
Error code: 6393 Location: /MTR/SA103L/AllowableLosses/LossAmount Description: loss amount should not be present if ( [LUN27] minus [LUN40] ) exceeds 0 Transactional error (en): The entry in box [LUN53] must not be present as [LUN27] minus [LUN40] exceeds 0. Please check.	197
Error code: 6397 Location: /MTR/SA108/ListedSharesAndSecurities/GainsInTheYear Description: If [CGT26] is present then [CGT23] should be present. Transactional error (en): There is an entry in [CGT26]. Please complete [CGT23].	311
Error code: 6398 Location: /MTR/SA108/UnlistedSharesAndSecurities/GainsInTheYear Description: If [CGT34] is present then [CGT31] should be present. Transactional error (en): There is an entry in [CGT34]. Please complete [CGT31].	314
Error code: 6402 Location: /MTR/SA103L/AllowableLosses/LossAmount Description: [LUN53] should equal [LUN42] Transactional error (en): The amount in box [LUN53] must equal [LUN42]. Please check.	197
Error code: 6406 Location: /MTR/SA103L/AllowableLosses/ForeignTaxClaimedAsDeduction Description: foreign tax claimed as deduction should not be present if ( [LUN27] minus [LUN40] ) exceeds 0 Transactional error (en): The entry in box [LUN54] must not be present as [LUN27] minus [LUN40] exceeds 0. Please check.	198
Error code: 6409 Location: /MTR/SA101/OtherTaxReliefs/MaintenanceOrAlimonyPayments Description: [AOR7] is valid only if this does not exceed [£4,280] Transactional error (en): The amount in box [AOR7] exceeds the upper limit for relief of [£4,280]. Please check.	102
Error code: 6410 Location: /MTR/SA103L/AllowableLosses/LossForTheYear Description: [LUN55] should equal ( [LUN53] plus [LUN54] ) Transactional error (en): The amount in box [LUN55] must equal ( [LUN53] plus [LUN54] ). Please check.	198
Error code: 6414 Location: /MTR/SA101/AgeRelatedMarriedCouplesAllowance/DateOfMarriageOrCivilPartnership Description: [MCA9] should be within the current return year Transactional error (en): Must be a date between 6 April and 5 April of the year of the return. Please amend the entry.	106
Error code: 6419 Location: /MTR/SA101/AgeRelatedMarriedCouplesAllowance/HigherEarner/AllMinimumAllowanceTransferToOther Description: If present, [MCA3] must be absent Transactional error (en): Box [MCA3] completed, you cannot complete box [MCA4]. Please amend box [MCA3] or [MCA4].	104

<p>Error code: 6428  Location: /MTR/SA100/YourPersonalDetails/DateOfBirth  Description: [YPD1] must be on or before the end of the return year.  Transactional error (en): Date of birth cannot be later than 5 April of the year of the return.  Please check.</p>	57
<p>Error code: 6429  Location:  /MTR/SA101/SharesEmploymentCompensationsAndDeductions/NonUKTaxableForeignEarnings  Description: If there is an entry in [ASE12] it must not exceed by more than £1 the total of boxes [MOR38] + [EMP1] + [EMP3] + [EMP9] + [EMP10] + [EMP11] + [EMP12] + [EMP13] + [EMP14] + [EMP15] + [EMP16] + [ASE3] + [ASE4] + [ASE5] (error 429)  Transactional error (en): The entry in box [ASE12] exceeds the total of boxes [MOR38] + [EMP1] + [EMP3] + [EMP9] + [EMP10] + [EMP11] + [EMP12] + [EMP13] + [EMP14] + [EMP15] + [EMP16] + [ASE3] + [ASE4] + [ASE5]. Please check.</p>	98
<p>Error code: 6433  Location: /MTR/SA103F/BusinessDetails/DateBusinessCeased  Description: [FSE7] should be within the current return year  Transactional error (en): Must be a date between 6 April and 5 April of the year of the return.  Please amend the entry.</p>	136
<p>Error code: 6433  Location: /MTR/SA103F/BusinessDetails/DateBusinessStarted  Description: [FSE6] should be within the current return year  Transactional error (en): Must be a date between 6 April and 5 April of the year of the return.  Please amend the entry.</p>	136
<p>Error code: 6433  Location: /MTR/SA103S/BusinessDetails/DateBusinessCeased  Description: [SSE6] should be within the current return year  Transactional error (en): Must be a date between 6 April and 5 April of the year of the return.  Please amend the entry.</p>	169
<p>Error code: 6433  Location: /MTR/SA103S/BusinessDetails/DateBusinessStarted  Description: [SSE5] should be within the current return year  Transactional error (en): Must be a date between 6 April and 5 April of the year of the return.  Please amend the entry.</p>	168
<p>Error code: 6434  Location: /MTR/SA103F/BusinessDetails/DateBusinessCeased  Description: Must be the same as or later than [FSE6]  Transactional error (en): The date cannot be earlier than [FSE6]. Please amend the entry.</p>	136
<p>Error code: 6435  Location: /MTR/SA103F/BusinessIncome/Turnover  Description: If turnover is present the following should be true: [FSE8]  Transactional error (en): There is an amount in box [FSE15]. Please complete box [FSE8].</p>	138
<p>Error code: 6437  Location: /MTR/SA103F/BusinessIncome/OtherBusinessIncome  Description: If other business income is present the following should be true: [FSE8]  Transactional error (en): There is an amount in box [FSE16]. Please complete box [FSE8].</p>	138
<p>Error code: 6449  Location: /MTR/SA103F/Losses/LossToCarryBack  Description: Must not exceed [FSE77] minus [FSE78]  Transactional error (en): The amount in box [FSE79] exceeds ( [FSE77] minus [FSE78]). Please check.</p>	158
<p>Error code: 6468  Location: /MTR/SA105/TaxableProfitOrLoss/RentARoomExemptAmount  Description: If present [PRO4] must be absent  Transactional error (en): There is an entry in box [PRO37], box [PRO4] must be absent.  Please amend the incorrect entry.</p>	253
<p>Error code: 6469  Location: /MTR/SA105/TaxableProfitOrLoss/RentARoomExemptAmount  Description: [PRO37] is valid if and only if this does not exceed [£7,500]  Transactional error (en): The amount in box [PRO37] exceeds [£7,500]. Please check.</p>	253
<p>Error code: 6472  Location: /MTR/SA105/TaxableProfitOrLoss/TaxableProfitForTheYear  Description: [PRO40] should equal ( [PRO38] minus [PRO39] )  Transactional error (en): The amount in box [PRO40] must equal( [PRO38] minus [PRO39] ).  Please check.</p>	254
<p>Error code: 6475  Location: /MTR/SA106/RemittedForeignSavings/IncomeSource  Description: [FOR7.2F (pseudo)] must be equal to [FOR7.2B] if [FOR7.2E] is present  Transactional error (en): [FOR7.2F (pseudo)] must be equal to [FOR7.2B] if [FOR7.2E] is present</p>	263

<p>Error code: 6476  Location: /MTR/SA106/RemittedForeignSavings/IncomeSource  Description: [FOR7.2F (pseudo)] must be equal to [FOR7.2B] - [FOR7.2C] if [FOR7.2E] is absent  Transactional error (en): [FOR7.2F (pseudo)] must be equal to [FOR7.2B] - [FOR7.2C] if [FOR7.2E] is absent</p>	263
<p>Error code: 6477  Location: /MTR/SA106/RemittedForeignSavings/IncomeSource/IncomeBeforeTax  Description: [FOR7.2F (pseudo)] must be present if [FOR7.2B] is present  Transactional error (en): There is an entry in box [FOR7.2B]. Please complete box [FOR7.2F (pseudo)].</p>	264
<p>Error code: 6478  Location: /MTR/SA106/RemittedForeignSavings/IncomeSource/ForeignTax  Description: [FOR7.2C] should not exceed [FOR7.2B]  Transactional error (en): The amount in box [FOR7.2C] exceeds the amount in box [FOR7.2B]. Please check.</p>	264
<p>Error code: 6479  Location: /MTR/SA106/RemittedForeignSavings/IncomeSource/SpecialWithholdingTax  Description: [FOR7.2D (pseudo)] should not exceed [FOR7.2B]  Transactional error (en): The amount in box [FOR7.2D (pseudo)] exceeds the amount in box [FOR7.2B]. Please check.</p>	264
<p>Error code: 6480  Location: /MTR/SA106/RemittedForeignSavings/IncomeSource/SpecialWithholdingTax  Description: [FOR7.1] must be present if [FOR7.2D (pseudo)] is present  Transactional error (en): There is an entry in box [FOR7.2D (pseudo)]. Please complete box [FOR7.1].</p>	264
<p>Error code: 6481  Location: /MTR/SA106/RemittedForeignSavings/IncomeSource/TaxableAmount  Description: [FOR7.2] must be present if [FOR7.2F (pseudo)] is present  Transactional error (en): There is an entry in box [FOR7.2F (pseudo)]. Please complete box [FOR7.2].</p>	265
<p>Error code: 6482  Location: /MTR/SA106/RemittedForeignDividends/IncomeSource  Description: [FOR7.4F (pseudo)] must be equal to [FOR7.4B] if [FOR7.4E] is present  Transactional error (en): [FOR7.4F (pseudo)] must be equal to [FOR7.4B] if [FOR7.4E] is present</p>	265
<p>Error code: 6483  Location: /MTR/SA106/RemittedForeignDividends/IncomeSource  Description: [FOR7.4F (pseudo)] must be equal to [FOR7.4B] - [FOR7.4C] if [FOR7.4E] is absent  Transactional error (en): [FOR7.4F (pseudo)] must be equal to [FOR7.4B] - [FOR7.4C] if [FOR7.4E] is absent</p>	265
<p>Error code: 6484  Location: /MTR/SA106/RemittedForeignDividends/IncomeSource/IncomeBeforeTax  Description: [FOR7.4F (pseudo)] must be present if [FOR7.4B] is present  Transactional error (en): There is an entry in box [FOR7.4B]. Please complete box [FOR7.4F (pseudo)].</p>	266
<p>Error code: 6485  Location: /MTR/SA106/RemittedForeignDividends/IncomeSource/ForeignTax  Description: [FOR7.4C] should not exceed [FOR7.4B]  Transactional error (en): The amount in box [FOR7.4C] exceeds the amount in box [FOR7.4B]. Please check.</p>	266
<p>Error code: 6486  Location: /MTR/SA106/RemittedForeignDividends/IncomeSource/SpecialWithholdingTax  Description: [FOR7.4D (pseudo)] should not exceed [FOR7.4B]  Transactional error (en): The amount in box [FOR7.4D (pseudo)] exceeds the amount in box [FOR7.4B]. Please check.</p>	266
<p>Error code: 6487  Location: /MTR/SA106/RemittedForeignDividends/IncomeSource/SpecialWithholdingTax  Description: [FOR7.3] must be present if [FOR7.4D (pseudo)] is present  Transactional error (en): There is an entry in box [FOR7.4D (pseudo)]. Please complete box [FOR7.3].</p>	266
<p>Error code: 6488  Location: /MTR/SA106/RemittedForeignDividends/IncomeSource/TaxableAmount  Description: [FOR7.4] must be present if [FOR7.4F (pseudo)] is present  Transactional error (en): There is an entry in box [FOR7.4F (pseudo)]. Please complete box [FOR7.4].</p>	267
<p>Error code: 6489  Location: /MTR/SA106/RemittedForeignDividends/AmountSubjectToDividendTaxCredit  Description: [FOR7.5] should not exceed [FOR7.4]  Transactional error (en): The amount in box [FOR7.5] exceeds the amount in box [FOR7.4]. Please check.</p>	267

Error code: 6504 Location: /MTR/SA102/Employment/TaxTakenOffPay Description: May be negative if more than one set of [SA102] employment pages present. Must not be negative if only one set of [SA102] employment pages present unless there is also a positive value on a [SA102M] minister of religion page box [MOR3]. Transactional error (en): This box must not be negative because there is only one [SA102] employment page present, and no positive instances of [MOR3].	114
Error code: 6505 Location: /MTR/SA102M/Income/TaxTakenOffSalaryStipend Description: May be negative if more than one set of [SA102M] minister of religion pages present. Must not be negative if only one set of [SA102M] minister of religion pages present unless there is also a positive value on a [SA102] employment page box [EMP2]. Transactional error (en): This box must not be negative because there is only one [SA102M] minister of religion page present, and no positive instances of [EMP2].	122
Error code: 6507 Location: /MTR/SA106/TotalTaxableProfit Description: If [FOR25] minus [FOR26] is positive or zero then [FOR27] = [FOR25] minus [FOR26] else [FOR27] must be absent or zero Transactional error (en): The amount in box [FOR27] must equal [FOR25] minus [FOR26] if this is positive or zero, or [FOR27] must be absent or zero. Please check.	284
Error code: 6509 Location: /MTR/SA100/YourPersonalDetails/NewAddress/AddressLine4 Description: If [A14] present then [A11], [A12] and [A13] must be present. Transactional error (en): [A14] is completed, [A11], [A12] and [A13] must also be completed. Please check.	58
Error code: 6510 Location: /MTR/SA103S/ProfitsLossesNICsAndCIS/LossToCarryBack Description: [SSE34] must not be greater than [SSE32] - [SSE33] Transactional error (en): The amount in box [SSE34] exceeds [SSE32] minus [SSE33]. Please check	179
Error code: 6511 Location: /MTR Description: There should only be an entry in one set of Class 4 NIC boxes on the return Transactional error (en): There should only be an entry in one set of Class 4 NIC boxes on the return	55
Error code: 6512 Location: /MTR/SA100/TaxReliefs/BlindPersonsAllowance/BlindPersonsAllowanceDetails/SurplusBlindPersonsAllowanceToSpouse Description: If [REL16] is present [CAL12] must be absent Transactional error (en): There is an entry in box [REL16], box [CAL12] must be absent.	77
Error code: 6524 Location: /MTR/SA110/PaymentsOnAccount/ClaimToReducePaymentsOnAccount Description: first payment on account should be present if [CAL10] present Transactional error (en): Box [CAL10] completed. An entry is required in box [CAL11]. Please check.	342
Error code: 6525 Location: /MTR/SA100/ChargeableEventGains Description: If Box1A present then boxes [AOI7], [AOI5], [AOI9] and [FOR44] must be absent Transactional error (en): If Box1A present then boxes [AOI7], [AOI5], [AOI9] and [FOR44] must be absent.	89
Error code: 6526 Location: /MTR/SA101/SharesEmploymentCompensationsAndDeductions/SeafarersEarningsDeduction Description: If there is an entry in [ASE11] it must not exceed by more than £1 the total of boxes ( [MOR38] + [EMP1] + [EMP3] + [EMP9] + [EMP10] + [EMP11] + [EMP12] + [EMP13] + [EMP14] + [EMP15] + [EMP16] + [ASE3] + [ASE4] + [ASE5] ) less ( [ASE12] + [EMP19] + [EMP18] + [EMP20] + [EMP17] ) Transactional error (en): The entry in box [ASE11] exceeds the total of boxes ( [MOR38] + [EMP1] + [EMP3] + [EMP9] + [EMP10] + [EMP11] + [EMP12] + [EMP13] + [EMP14] + [EMP15] + [EMP16] + [ASE3] + [ASE4] + [ASE5] ) less ( [ASE12] + [EMP17] + [EMP18] + [EMP19] + [EMP20] + [EMP17] ). Please check.	98
Error code: 6527 Location: /MTR/SA101/SharesEmploymentCompensationsAndDeductions/ForeignTaxNoForeignTaxCreditReliefClaim Description: If there is an entry in box [ASE13] it must not exceed by more than £1 the total of ( [MOR38] + [EMP1] + [EMP3] + [EMP9] + [EMP10] + [EMP11] + [EMP12] + [EMP13] + [EMP14] + [EMP15] + [EMP16] + [ASE3] + [ASE4] + [ASE5] ) less ( [ASE12] + [EMP17] + [EMP18] + [EMP19] + [EMP20] + [ASE11] ). If the sum is negative treat as zero.(error 431) Transactional error (en): The entry in box [ASE13] exceeds the total of boxes ( [MOR38] + [EMP1] + [EMP3] + [EMP9] + [EMP10] + [EMP11] + [EMP12] + [EMP13] + [EMP14] + [EMP15] + [EMP16] + [ASE3] + [ASE4] + [ASE5] ) less ( [ASE12] + [EMP17] + [EMP18] + [EMP19] + [EMP20] + [ASE11] ). Please check. If the sum is negative please treat as zero.	99
Error code: 6529 Location: /MTR/SA101/AgeRelatedMarriedCouplesAllowance/SurplusAllowanceFromSpouse Description: [CAL13] must be present if [MCA10] is present Transactional error (en): Box [CAL13] must be completed if box [MCA10] completed. Please check.	106

Error code: 6531 Location: /MTR/SA103L/UKIncome/UKInterest/TotalUKInterestAndTaxTakenOff Description: [LUN5] should equal ( The sum of [LUN1], [LUN2], [LUN3], and [LUN4] ) Transactional error (en): The amount in box [LUN5] must equal ( the sum of [LUN1], [LUN2], [LUN3], and [LUN4] ). Please check.	183
Error code: 6532 Location: /MTR/SA103L/LossAmount Description: If [LUN27] minus [LUN40] is negative then [LUN42] must equal the positive equivalent Transactional error (en): The amount in box [LUN42] must equal the positive equivalent of [LUN27] minus [LUN40] if negative. Please check.	193
Error code: 6534 Location: /MTR/SA103L/TaxableProfits/ForeignTaxClaimedAsDeduction Description: If [LUN50] is present and greater than zero, [LUN41] must be present and greater than zero Transactional error (en): Box [LUN50] completed with an entry greater than zero, box [LUN41] must also be completed and greater than zero. Please check.	196
Error code: 6535 Location: /MTR/SA103L/TaxableProfits/UnusedLossesBroughtForward Description: If [LUN51] is present and greater than zero, [LUN41] must be present and greater than zero Transactional error (en): Box [LUN51] completed with an entry greater than zero, box [LUN41] must also be completed and greater than zero. Please check.	196
Error code: 6545 Location: /MTR/SA101/AgeRelatedMarriedCouplesAllowance/DateOfMarriageOrCivilPartnership Description: If [MCA9] is present either [MCA1] or [MCA8] must be present. Transactional error (en): Box [MCA9] completed, an entry is required in box either [MCA1] or [MCA8]. Please check.	106
Error code: 6551 Location: /MTR/SA101/OtherInformation/IncomeTaxLosses/NextYearsTradingAndCapitalLossesRelief Description: [AIL5] should be present if [AIL3] is present Transactional error (en): [AIL5] must be present if [AIL3] is present	108
Error code: 6551 Location: /MTR/SA101/OtherInformation/IncomeTaxLosses/YearForWhichReliefClaimed Description: If year for which relief claimed is present the following should be true: [AIL3] Transactional error (en): There is an entry in box [AIL5], an entry must be present in [AIL3]. Please check.	108
Error code: 6554 Location: /MTR/SA100/YourTaxReturn/EmploymentSchedule Description: If [YTR1.1A] is present, [YTR1.1B] must be present Transactional error (en): There is an entry in box [YTR1.1A]. Please complete box [YTR1.1B].	60
Error code: 6555 Location: /MTR/SA100/YourTaxReturn/FullSelfEmploymentSchedule Description: Number of full self employment schedules should be present if [YTR2.2A] Transactional error (en): There is an entry in box [YTR2.2A]. Please complete box [YTR2.2B].	61
Error code: 6556 Location: /MTR/SA100/YourTaxReturn/ShortSelfEmploymentSchedule Description: If [YTR2A.2A] present then [YTR2A.2B] must be present Transactional error (en): There is an entry in box [YTR2A.2A]. Please complete box [YTR2A.2B].	62
Error code: 6557 Location: /MTR/SA100/YourTaxReturn/FullPartnershipSchedule Description: Number of full partnership schedules should be present if [YTR3.3A] Transactional error (en): There is an entry in box [YTR3.3A]. Please complete box [YTR3.3B].	63
Error code: 6558 Location: /MTR/SA100/YourTaxReturn/ShortPartnershipSchedule Description: If [YTR3A.3A] present then [YTR3A.3B] must be present Transactional error (en): There is an entry in box [YTR3A.3A]. Please complete box [YTR3A.3B].	63
Error code: 6567 Location: /MTR/SA100/Income/OtherUKIncome/OtherTaxableIncomeDetails/TaxTakenOffOtherTaxable Income Description: [INC19] should not exceed [INC17] Transactional error (en): The amount in box [INC19] exceeds the amount in box [INC17]. Please check.	72
Error code: 6568 Location: /MTR/SA100/Income/OtherUKIncome Description: description of other income should be present if [INC17] or [INC20] Transactional error (en): There is an entry in box [INC17] and/or [INC20]. Please complete box [INC21].	72

<p>Error code: 6574  Location: /MTR/SA103L/AllowableLosses/ForeignTaxClaimedAsDeduction  Description: If [LUN54] is present and greater than zero, [LUN42] must be present and greater than zero.  Transactional error (en): There is an entry greater than zero in box [LUN54] therefore an entry greater than zero must be present in [LUN42]. Please check.</p>	198
<p>Error code: 6575  Location: /MTR/SA103L/AllowableLosses/LossOffsetAgainstOtherIncome  Description: [LUN56] should not exceed [LUN55]  Transactional error (en): The amount in box [LUN56] exceeds the amount in box [LUN55]. Please check.</p>	198
<p>Error code: 6576  Location: /MTR/SA103L/LossesReconciliation/LossesUsedAgainstProfitsOfYear  Description: [LUN60] should equal [LUN51]  Transactional error (en): The amount in box [LUN60] must equal the amount in box [LUN51]. Please check.</p>	200
<p>Error code: 6577  Location: /MTR/SA103L/LossesReconciliation/UnusedLossFromTheYear  Description: [LUN61] should equal [LUN58]  Transactional error (en): The amount in box [LUN61] must equal the amount in box [LUN58]. Please check.</p>	200
<p>Error code: 6583  Location: /MTR/SA103L/AllowableLosses/LossCarriedBack  Description: [LUN57] should not exceed ( [LUN55] minus [LUN56] )  Transactional error (en): The amount in box [LUN57] exceeds ( [LUN55] minus [LUN56] ). Please check.</p>	199
<p>Error code: 6586  Location: /MTR/SA106/OverseasLandAndPropertyIncomeDetails/TotalRentsAndOtherPropertyReceipts  Description: number of properties should be present if [FOR14]  Transactional error (en): Box [FOR15] must be present if [FOR14] is present. Please check.</p>	277
<p>Error code: 6590  Location: /MTR/SA102M/OtherIncome/TaxTakenOfOtherIncome  Description: If tax taken of other income is present the following should be true: [MOR36]  Transactional error (en): There is an amount in box [MOR37]. Please complete box [MOR36].</p>	132
<p>Error code: 6595  Location: /MTR/SA110/SelfAssessment/Class4NICsDue  Description: c) If one of [FSE101], [LUN64], [SPS26], [FPS26] or [SSE37] is Y, [CAL4] must be zero or absent ( Error number 310). (see section F)  Transactional error (en): There is an entry in one of boxes [FSE101], [LUN64], [SPS26], [FPS26] or [SSE37]. Box [CAL4] must be zero or absent. Please check.</p>	340
<p>Error code: 6597  Location: /MTR/SA110/AdjustmentsToTaxDue/DecreaseInTaxFromAdjustmentToEarlierYears  Description: If there is an entry in box [CAL15] there must be an entry in at least one of the loss to carry back boxes: [FSE79], [SSE34], [LUN57], [FPS23], [SPS23], [CGT48] or [CGT43], or an entry in at least one of the adjustment boxes [FSE72], [FPS11] or [SPS11]  Transactional error (en): There is an amount in box [CAL15], there must be an entry in at least one of the loss to carry back boxes: [FSE79], [SSE34], [LUN57], [FPS23], [SPS23], [CGT48] or [CGT43], or an entry in at least one of the adjustment boxes [FSE72], [FPS11] or [SPS11]. Please check.</p>	344
<p>Error code: 6598  Location: /MTR/SA106/OverseasSavings/IncomeSource  Description: If [FOR4E] is Y, [FOR4F] must = [FOR4B] otherwise [FOR4F] must = [FOR4B] minus [FOR4C]  Transactional error (en): The amount in box [FOR4F] must equal [FOR4B] if box [FOR4E] completed. If box [FOR4E] not completed, [FOR4F] must equal [FOR4B] minus [FOR4C]. Please check.</p>	258
<p>Error code: 6599  Location: /MTR/SA106/OverseasSavings/IncomeSource/ForeignTax  Description: [FOR4C] should not exceed [FOR4B]  Transactional error (en): The amount in box [FOR4C] exceeds the amount in box [FOR4B]. Please check.</p>	259
<p>Error code: 6700  Location: /MTR/SA106/OverseasSavings/IncomeSource/SpecialWithholdingTax  Description: If [FOR1] is not 'yes', then [FOR4D] should not exceed [FOR4B]  Transactional error (en): The amount in box [FOR4D] exceeds the amount in box [FOR4B] when [FOR1] is not submitted. Please check.</p>	259
<p>Error code: 6701  Location: [MTR_SA106SourceOfForeignIncomeTotals]/SWTOUKTax  Description: Total of all iterations of box SpecialWithholdingTax  Transactional error (en): Must equal the sum of all occurrences of box 'SpecialWithholdingTax'.</p>	355

Error code: 6701 Location: [MTR_SA106SourceOfForeignIncomeTotalsRemitted]/SWTORUKTax Description: Total of all iterations of box SpecialWithholdingTax Transactional error (en): Must equal the sum of all occurrences of box 'SpecialWithholdingTax'.	356
Error code: 6702 Location: [MTR_SA106SourceOfForeignIncomeTotals]/TaxableAmount Description: Total of all iterations of box TaxableAmountOnInterestAndOtherSavings Transactional error (en): Must equal the sum of all occurrences of box 'TaxableAmountOnInterestAndOtherSavings'.	355
Error code: 6702 Location: [MTR_SA106SourceOfForeignIncomeTotalsRemitted]/TaxableAmount Description: Total of all iterations of box TaxableAmount Transactional error (en): Must equal the sum of all occurrences of box 'TaxableAmount' within income sources.	356
Error code: 6703 Location: /MTR/SA106/OverseasLandAndPropertyIncomeDetails/NetProfitOrLoss Description: [FOR18] should equal ( ( [FOR14] plus [FOR16] ) minus [FOR17] ) Transactional error (en): The amount in box [FOR18] must equal ( ( [FOR14] plus [FOR16] ) minus [FOR17] ). Please check.	278
Error code: 6718 Location: /MTR/SA106/OverseasLandAndPropertyIncomeDetails/AdjustedProfitOrLossForTheYear Description: [FOR24] is valid only if this equals ( ( The sum of [FOR18], [FOR19], and [FOR20] ) minus ( The sum of [FOR14.1], [FOR21], [FOR21.1], [FOR22], [FOR22.1], [FOR22.2], and [FOR23] ) ) Transactional error (en): [FOR24] is valid only if this equals ( ( The sum of [FOR18], [FOR19], and [FOR20] ) minus ( The sum of [FOR14.1], [FOR21], [FOR21.1], [FOR22], [FOR22.1], [FOR22.2], and [FOR23] ) )	281
Error code: 6719 Location: /MTR/SA106/TotalAdjustedProfitOrLoss Description: Total of all iterations of box [FOR30B] Transactional error (en): Must equal the sum of all occurrences of box [FOR30B].	283
Error code: 6720 Location: /MTR/SA106/TotalForeignTaxTakenOff Description: Total of all iterations of box [FOR30C] Transactional error (en): Must equal the sum of all occurrences of box [FOR30C].	284
Error code: 6721 Location: /MTR/SA106/TotalSpecialWithholdingTax Description: Total of all iterations of box [FOR30D] Transactional error (en): Must equal the sum of all occurrences of box [FOR30D].	284
Error code: 6723 Location: /MTR/SA109/TimeSpentInUK/NumberOfDaysDueToExceptionalCircumstances Description: [NRD11] should not exceed [NRD10] Transactional error (en): The entry in box [NRD11] exceeds the entry in box [NRD10]. Please check.	327
Error code: 6724 Location: /MTR/SA109/TimeSpentInUK/NumberOfDaysDueToExceptionalCircumstances Description: If number of days due to exceptional circumstances is present the following should be true: [NRD10] Transactional error (en): There is an entry in box [NRD11], an entry must be present in [NRD10]. Please check.	327
Error code: 6726 Location: /MTR/SA109/Domicile/DateOfComingToLiveInUK Description: If date of coming to live in UK is present the following should be true: not ( [NRD26] ) Transactional error (en): There is an entry in box [NRD27]. Box [NRD26] must be absent. Please check.	333
Error code: 6730 Location: /MTR/SA110/PaymentsOnAccount/FirstPaymentOnAccount Description: Entry must not be zero except where a claim to reduce payments on account has been made by ticking box [CAL10] and the claim is to reduce the payments on account to zero Transactional error (en): Entry must not be zero except where a claim to reduce payments on account has been made by ticking box [CAL10] and the claim is to reduce the payments on account to zero. Please check.	342
Error code: 6731 Location: /MTR/SA104F/PartnershipDetails/DateJoinedPartnership Description: [FPS3] should be within the current return year Transactional error (en): The date entered must be within the return period.	204
Error code: 6731 Location: /MTR/SA104F/PartnershipDetails/DateLeftPartnership Description: [FPS4] should be within the current return year Transactional error (en): The date entered must be within the return period.	204



Error code: 6731 Location: /MTR/SA104S/PartnershipDetails/DateJoinedPartnership Description: [SPS3] should be within the current return year Transactional error (en): The date entered must be within the return period.	230
Error code: 6731 Location: /MTR/SA104S/PartnershipDetails/DateLeftPartnership Description: [SPS4] should be within the current return year Transactional error (en): The date entered must be within the return period.	230
Error code: 6732 Location: /MTR/SA100/TaxReliefs/BlindPersonsAllowance/SurplusBlindPersonsAllowanceFromSpouse Description: [CAL12] Must be present if [REL15] is present Transactional error (en): There is an entry in box [REL15]. Please complete box [CAL12].	78
Error code: 6737 Location: /MTR/SA104F/ShareOfProfits/LossesBroughtForward Description: [FPS17] is valid only if this does not exceed [FPS16] Transactional error (en): [FPS17] is valid only if this does not exceed [FPS16]	207
Error code: 6738 Location: /MTR/SA104F/ShareOfProfits/TaxableProfitsAfterLosses Description: [FPS18] should equal ( [FPS16] minus [FPS17] ) Transactional error (en): The amount in box [FPS18] must equal ( [FPS16] minus [FPS17] ). Please check.	207
Error code: 6739 Location: /MTR/SA104F/ShareOfProfits/TotalTaxableBusinessProfits Description: [FPS20] should equal ( [FPS18] plus [FPS19] ) Transactional error (en): The amount in box [FPS20] must equal ( [FPS18] plus [FPS19] ). Please check.	208
Error code: 6741 Location: /MTR/SA104F/ShareOfLosses/LossToBeCarriedBack Description: [FPS23] should not exceed ( [FPS21] minus [FPS22] ) Transactional error (en): The amount in box [FPS23] exceeds ( [FPS21] minus [FPS22] ). Please check.	209
Error code: 6743 Location: /MTR/SA104F/ShareOfUntaxedIncome/SavingsIncome/AdjustedUKSavingsIncome Description: [FPS30] should equal ( [FPS28] plus [FPS29] ) Transactional error (en): The amount in box [FPS30] must equal ( [FPS28] plus [FPS29] ). Please check.	212
Error code: 6744 Location: /MTR/SA104F/ShareOfUntaxedIncome/SavingsIncome/ForeignIncome/AdjustedForeignSavingsIncome Description: [FPS34] should equal ( ( [FPS31] plus [FPS32] ) minus [FPS33] ) Transactional error (en): The amount in box [FPS34] must equal ( ( [FPS31] plus [FPS32] ) minus [FPS33] ). Please check.	213
Error code: 6745 Location: /MTR/SA104F/ShareOfUntaxedIncome/SavingsIncome/TotalUntaxedSavingsIncome Description: If ([FPS30] plus [FPS34]) is positive or zero, then [FPS35] must equal [FPS30] plus [FPS34] Transactional error (en): The entry in box [FPS35] must equal the sum of ([FPS30] plus [FPS34]) if this sum is positive or zero. Please check.	214
Error code: 6746 Location: /MTR/SA104F/ShareOfUntaxedIncome/UKPropertyIncome/LossBroughtForward Description: [FPS38] cannot exceed the sum of [FPS36]+[FPS37] where the sum is positive Transactional error (en): The amount in box [FPS38] cannot exceed the sum of [FPS36]+[FPS37] where the sum is positive. Please check.	215
Error code: 6753 Location: /MTR/SA104F/ShareOfUntaxedIncome/OtherUntaxedUKIncome/LossBroughtForward Description: [FPS47] should not exceed ( [FPS45] plus [FPS46] ) Transactional error (en): The amount in box [FPS47] exceeds ( [FPS45] plus [FPS46] ). Please check.	218
Error code: 6755 Location: /MTR/SA104F/ShareOfUntaxedIncome/OffshoreFundsIncome/TaxableIncomeAfterAdjustmentAndForeignTax Description: [FPS55] should equal ( ( [FPS52] plus [FPS53] ) minus [FPS54] ) Transactional error (en): The amount in box [FPS55] must equal ( ( [FPS52] plus [FPS53] ) minus [FPS54] ). Please check.	220
Error code: 6756 Location: /MTR/SA104F/ShareOfUntaxedIncome/OtherUntaxedForeignIncome/LossBroughtForward Description: [FPS58] should not exceed ( [FPS56] plus [FPS57] ) Transactional error (en): The amount in box [FPS58] exceeds ( [FPS56] plus [FPS57] ). Please check.	222

<p>Error code: 6759  Location: /MTR/SA104F/ShareOfUntaxedIncome/TotalUntaxedIncomeShare  Description: [FPS67] is valid only if this equals ( The sum of [FPS41], [FPS44], [FPS48], [FPS55], and [FPS60] )  Transactional error (en): The amount in box [FPS67] must equal ( [FPS41] + [FPS44] + [FPS48] + [FPS55] + [FPS60] ) Please check.</p>	224
<p>Error code: 6760  Location:  /MTR/SA104F/ShareOfPartnershipIncome/ShareOfDividendIncome/TotalDividendIncome  Description: [FPS70] should equal ( [FPS68] minus [FPS69] )  Transactional error (en): The amount in box [FPS70] must equal ( [FPS68] minus [FPS69] ). Please check.</p>	225
<p>Error code: 6761  Location:  /MTR/SA104F/ShareOfPartnershipIncome/ShareOfTaxedIncomeTaxableAt20Percent/TaxedIncomeTaxableAt20Percent  Description: [FPS73] should equal ( [FPS71] minus [FPS72] )  Transactional error (en): The amount in box [FPS73] must equal ( [FPS71] minus [FPS72] ). Please check.</p>	226
<p>Error code: 6762  Location: /MTR/SA104F/ShareOfPartnershipIncome/ShareOfTotalTaxedAndUntaxedIncome  Description:  share of total taxed and untaxed income is valid if and only if this equals ( ( The sum of [FPS20], [FPS67], and [FPS74] ) minus [FPS75] )  Transactional error (en): The amount in box [FPS76] must equal ( ( the sum of [FPS20], [FPS67], and [FPS74] ) minus [FPS75] ). Please check.</p>	227
<p>Error code: 6763  Location: /MTR/SA104F/ShareOfPartnershipTaxPaid/ShareOfTotalTaxTakenOff  Description: [FPS80] should equal the sum of [FPS77], [FPS78], and [FPS79].  Transactional error (en): The amount in box [FPS80] must equal ( the sum of [FPS77], [FPS78], and [FPS79] ). Please check.</p>	229
<p>Error code: 6781  Location:  /MTR/SA104S/ShareOfPartnershipTradingOrProfessionalProfits/LossesBroughtForward  Description: [SPS17] should not exceed [SPS16]  Transactional error (en): The amount in box [SPS17] exceeds the amount in box [SPS16]. Please check.</p>	233
<p>Error code: 6783  Location:  /MTR/SA104S/ShareOfPartnershipTradingOrProfessionalProfits/TaxableProfitsAfterLosses  Description: [SPS18] should equal ( [SPS16] minus [SPS17] )  Transactional error (en): The amount in box [SPS18] must equal ( [SPS16] minus [SPS17] ). Please check.</p>	233
<p>Error code: 6784  Location:  /MTR/SA104S/ShareOfPartnershipTradingOrProfessionalProfits/TotalTaxableBusinessProfits  Description: [SPS20] should equal ( [SPS18] plus [SPS19] )  Transactional error (en): The amount in box [SPS20] must equal ( [SPS18] plus [SPS19] ). Please check.</p>	233
<p>Error code: 6785  Location:  /MTR/SA104S/ShareOfPartnershipTradingOrProfessionalLosses/LossToBeCarriedBack  Description: [SPS23] should not exceed ( [SPS21] minus [SPS22] )  Transactional error (en): The amount in box [SPS23] exceeds ( [SPS21] minus [SPS22] ). Please check.</p>	235
<p>Error code: 6790  Location: /MTR/AttachedFiles/Attachment  Description: Attachment content must be a PDF file starting with the byte sequence "%PDF-1" (i.e. the Base 64 encoded content starts with "JVBERi0x")  Transactional error (en): The attachment content must be a PDF file.</p>	346
<p>Error code: 6791  Location: /MTR  Description: One of boxes [FSE101], [LUN64], [SPS26], [FPS26] or [SSE37] must be set to Y if any of boxes [FSE76], [LUN52], [SPS20], [FPS20] or [SSE31] are present and box [YPD1] is present and box [YPD1] date + [66 years] is prior to the beginning of the return year or on 6 April of the return year.  Transactional error (en): There must be an entry in one of [FSE101], [LUN64], [SPS26], [FPS26] or [SSE37] as there is an entry in one of the boxes [FSE76], [LUN52], [SPS20], [FPS20] or [SSE31] and there is an entry in [YPD1], and box [YPD1] date + [66 years] is prior to the beginning of the return year or on 6 April of the return year.</p>	55
<p>Error code: 6792  Location: /MTR/SA102M/Income/TaxTakenOffSalaryStipend  Description: If [MOR3] is present, [MOR2] should be present  Transactional error (en): There is an amount in box [MOR3]. Please complete box [MOR2].</p>	122

<p>Error code: 6794  Location: /MTR/SA102M/Income/TaxTakenOffRoundSumExpenses  Description: If tax taken off box 8 is present the following should be true: [MOR8]  Transactional error (en): There is an amount in box [MOR9]. Please complete box [MOR8].</p>	124
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<p>Error code: 6836  Location: /MTR/SA103F/BalanceSheet/CapitalAccount/NetProfitOrLoss  Description: Must = [FSE47/FSE48]  Transactional error (en): The amount entered in box [FSE96] must equal the amount entered in [FSE47/FSE48]. Please check.</p>	164
<p>Error code: 6838  Location: /MTR/SA103L/LossesAndExpenses/AggregateSyndicateLosses  Description: If aggregate syndicate losses is present the following should be true: not ( [LUN20] )  Transactional error (en): Box [LUN29] is completed, box [LUN20] must not be completed.  Please check.</p>	190
<p>Error code: 6858  Location: /MTR/SA106/ForeignTaxPaid/ClaimToFTCRAmountChargable  Description: [FORF] should exceed [FORC]  Transactional error (en): The amount in box [FORF] must exceed [FORC]. Please check.</p>	286
<p>Error code: 6860  Location: /MTR/SA106/OverseasLandAndPropertyIncomeDetails/PrivateUseAdjustment  Description: [FOR19] should not exceed [FOR17]  Transactional error (en): The amount in box [FOR19] exceeds the amount in box [FOR17].  Please check.</p>	278
<p>Error code: 6876  Location: /MTR/SA109  Description: number of days spent in UK should be present if [NRD1]  Transactional error (en): There is an entry in box [NRD1]. Please complete box [NRD10].</p>	323
<p>Error code: 8209  Location: /MTR/SA103L/AllowableLosses/ForeignTaxClaimedAsDeduction  Description: If [LUN42] is present and greater than zero, [LUN54] must be less than or equal to [LUN48].  Transactional error (en): There is an entry in [LUN42] greater than zero. The amount in box [LUN54] must be less than or equal to [LUN48]. Please check.</p>	198
<p>Error code: 8210  Location: /MTR/SA104F/PartnershipDetails/PartnershipReferenceNumber  Description: Must not be 1111111111, 2222222222, 3333333333, 4444444444, 5555555555, 6666666666, 7777777777, 8888888888, or 9999999999.  Transactional error (en): The entry must not be 1111111111, 2222222222, 3333333333, 4444444444, 5555555555, 6666666666, 7777777777, 8888888888, or 9999999999. Please check.</p>	204
<p>Error code: 8210  Location: /MTR/SA104S/PartnershipDetails/PartnershipReferenceNumber  Description: Must not be 1111111111, 2222222222, 3333333333, 4444444444, 5555555555, 6666666666, 7777777777, 8888888888, or 9999999999.  Transactional error (en): The entry must not be 1111111111, 2222222222, 3333333333, 4444444444, 5555555555, 6666666666, 7777777777, 8888888888, or 9999999999. Please check.</p>	230
<p>Error code: 8215  Location: /MTR/SA103F  Description: If (([FSE64 / FSE65] + [FSE68] - [FSE16.1]) is positive, then [FSE73] is mandatory and = ([FSE64 / FSE65] + [FSE68] - [FSE16.1] + [FSE72] + [FSE71])  Transactional error (en): The amount in box [FSE73] must equal (([FSE64 / FSE65] + [FSE68] - [FSE16.1] + [FSE72] + [FSE71]) if the sum of ([FSE64 / FSE65] + [FSE68] - [FSE16.1]) is positive.  Please check.</p>	133
<p>Error code: 8216  Location: /MTR/SA103F  Description: If ( [FSE64 / FSE65] + [FSE68] - [FSE16.1] ) is negative or zero, then if ([FSE71] + [FSE72]) is greater than zero, then [FSE73] is mandatory and = ([FSE71] + [FSE72]); else [FSE73] must be zero or absent  Transactional error (en): The sum of ([FSE64 / FSE65] + [FSE68] - [FSE16.1]) is negative or zero. If ([FSE71] + [FSE72]) is greater than zero, the amount in box [FSE73] must equal ([FSE71] + [FSE72]) or [FSE73] must be zero or absent. Please check.</p>	133

<p>Error code: 8217  Location: /MTR/SA103F  Description: If <math>([FSE64 / FSE65] + [FSE68] - [FSE16.1])</math> is negative, then [FSE77] is mandatory and = positive equivalent of <math>([FSE64 / FSE65] + [FSE68] - [FSE16.1])</math>  Transactional error (en): The sum of <math>([FSE64 / FSE65] + [FSE68] - [FSE16.1])</math> is negative. Please complete box [FSE77] with the positive equivalent.</p>	133
<p>Error code: 8218  Location: /MTR/SA103F/Losses/AdjustedLossForTheYear  Description: If <math>([FSE64 / FSE65] + [FSE68] - [FSE16.1])</math> is greater than or equal to zero, then [FSE77] = 0 or is absent.  Transactional error (en): The sum of <math>([FSE64 / FSE65] + [FSE68] - [FSE16.1])</math> is greater than or equal to zero. The entry in box [FSE77] must equal 0 or be absent. Please check.</p>	158
<p>Error code: 8219  Location: /MTR/SA104F/ShareOfProfits  Description: If <math>([FPS8] + [FPS9] - [FPS12])</math> is positive, then [FPS16] is mandatory and equals <math>([FPS8] + [FPS9] - [FPS12] + [FPS10] + [FPS11])</math>  Transactional error (en): The amount in box [FPS16] must equal <math>([FPS8] + [FPS9] + [FPS10] + [FPS11] - [FPS12])</math> if the sum of <math>([FPS8] + [FPS9] - [FPS12])</math> is positive. Please check.</p>	205
<p>Error code: 8220  Location: /MTR/SA104F/ShareOfProfits  Description: If <math>([FPS8] + [FPS9] - [FPS12])</math> is negative or zero, then if <math>([FPS10] + [FPS11])</math> is greater than zero, then [FPS16] is mandatory and equals <math>([FPS10] + [FPS11])</math>; else [FPS16] must be zero or absent.  Transactional error (en): The sum of <math>([FPS8] + [FPS9] - [FPS12])</math> is negative or zero. If <math>([FPS10] + [FPS11])</math> is greater than zero, the amount in box [FPS16] must equal <math>([FPS10] + [FPS11])</math> or [FPS16] must be zero or absent. Please check.</p>	205
<p>Error code: 8221  Location: /MTR/SA104F/ShareOfProfits  Description: If <math>([FPS8] + [FPS9] - [FPS12])</math> is less than zero, then [FPS21] is mandatory and = positive equivalent of <math>([FPS8] + [FPS9] - [FPS12])</math>  Transactional error (en): The sum of <math>([FPS8] + [FPS9] - [FPS12])</math> is less than zero. Please complete box [FPS21] with the positive equivalent.</p>	205
<p>Error code: 8222  Location: /MTR/SA104F/ShareOfLosses/AdjustedLossForYear  Description: If <math>([FPS8] + [FPS9] - [FPS12])</math> is greater than or equal to zero, then [FPS21] must be equal to zero or is absent  Transactional error (en): The sum of <math>([FPS8] + [FPS9] - [FPS12])</math> is greater than or equal to zero. The entry in box [FPS21] must be equal to zero or be absent. Please check.</p>	208
<p>Error code: 8223  Location: /MTR/SA104S/ShareOfPartnershipTradingOrProfessionalProfits  Description: If <math>([SPS8] + [SPS9] - [SPS12])</math> is greater than zero, then [SPS16] is mandatory and = <math>([SPS8] + [SPS9] - [SPS12] + [SPS10] + [SPS11])</math>  Transactional error (en): <math>([SPS8] + [SPS9] - [SPS12])</math> is greater than zero, [SPS16] must equal <math>([SPS8] + [SPS9] - [SPS12] + [SPS10] + [SPS11])</math>. Please check.</p>	231
<p>Error code: 8224  Location: /MTR/SA104S/ShareOfPartnershipTradingOrProfessionalProfits  Description: If <math>([SPS8] + [SPS9])</math> minus [SPS12] is less than or equal to zero, then if <math>([SPS10] + [SPS11])</math> is greater than zero, then [SPS16] is mandatory and equals <math>([SPS10] + [SPS11])</math>; else [SPS16] must be zero or absent.  Transactional error (en): The sum of <math>([SPS8] + [SPS9])</math> is less than or equal to zero. If <math>([SPS10] + [SPS11])</math> is greater than zero, the amount in box [SPS16] must equal <math>([SPS10] + [SPS11])</math> or [SPS16] must be zero or absent. Please check.</p>	231
<p>Error code: 8225  Location: /MTR/SA104S/ShareOfPartnershipTradingOrProfessionalProfits  Description: If <math>([SPS8] + [SPS9] - [SPS12])</math> is less than zero, then [SPS21] is mandatory and = positive equivalent of <math>([SPS8] + [SPS9] - [SPS12])</math>  Transactional error (en): The sum of <math>([SPS8] + [SPS9] - [SPS12])</math> is negative. Please complete box [SPS21] with the positive equivalent.</p>	231
<p>Error code: 8226  Location: /MTR/SA104S/ShareOfPartnershipTradingOrProfessionalLosses/AdjustedLossForYear  Description: If <math>([SPS8] + [SPS9] - [SPS12])</math> is greater than or equal to zero, then [SPS21] must be equal to zero or is absent  Transactional error (en): The sum of <math>([SPS8] + [SPS9] - [SPS12])</math> is greater than or equal to zero. The entry in box [SPS21] must be equal to zero or be absent. Please check.</p>	234
<p>Error code: 8231  Location: /MTR/SA108/NRCGTonUKpropertyOrLandAndIndirectDisposals  Description: [CGT52.1-52.5] should contain at least one element.  Transactional error (en): [CGT52.1-52.5] must not be empty.</p>	320
<p>Error code: 8232  Location: /MTR/SA108/NRCGTonUKpropertyOrLandAndIndirectDisposals/GainsFromIndirectDisposals  Description: If [CGT52.3] is present, [CGT52.2] should be present  Transactional error (en): There is an entry in [CGT52.3] so an entry in [CGT52.2] should be present</p>	321

<p>Error code: 8233  Location: /MTR/SA108/NRCGTonUKpropertyOrLandAndIndirectDisposals/TaxOnGainsAlreadyCharged  Description: If [CGT52.4] is present, [CGT52.1] or [CGT52.2] should be present.  Transactional error (en): There is an entry in [CGT52.4] so an entry in [CGT52.1] or [CGT52.2] should be present</p>	321
<p>Error code: 8234  Location: /MTR/SA109/RemittanceBasis/UKResidentFor7OutOf9YearsUKResident  Description: If [NRD32] is present the following should be true: [NRD28] or [NRD29]  Transactional error (en): There is an entry in box [NRD32]. Please complete [NRD28] or [NRD29].</p>	335
<p>Error code: 8236  Location: /MTR/SA110/SurplusAllowances/SurplusMarriedCouplesAllowance  Description: [CAL13] must not exceed [£11,080] for the year.  Transactional error (en): The amount in box [CAL13] exceeds [£11,080] for the year. Please check.</p>	343
<p>Error code: 8253  Location: /MTR/SA100/FinishingYourTaxReturn/PaidTooMuch/PaymentDetails/NomineeDetails/NomineeAddress  Description: If line 4 is present lines 1,2 &amp; 3 must be present  Transactional error (en): Line 4 is completed, lines 1,2 &amp; 3 must also be completed. Please check.</p>	85
<p>Error code: 8253  Location: /MTR/SA100/FinishingYourTaxReturn/SigningYourForm/AddressOfPersonSigning  Description: If line 4 is present lines 1,2 &amp; 3 must be present  Transactional error (en): Line 4 is completed, lines 1,2 &amp; 3 must also be completed. Please check.</p>	89
<p>Error code: 8253  Location: /MTR/SA100/FinishingYourTaxReturn/TaxAdviser/TaxAdviserAddress  Description: If line 4 is present lines 1,2 &amp; 3 must be present  Transactional error (en): Line 4 is completed, lines 1,2 &amp; 3 must also be completed. Please check.</p>	86
<p>Error code: 8254  Location: /MTR/SA101/OtherInformation/PensionTaxAndLumpSums/AnnualAllowanceTaxPaidByPensionScheme  Description: [AIL11] is valid if and only if this is less than [AIL10]  Transactional error (en): The amount in box [AIL11] must be less than [AIL10]. Please check.</p>	110
<p>Error code: 8256  Location: /MTR/SA104F  Description: [FPS44] should be present if [FPS42] is present  Transactional error (en): There is an entry in [FPS42]. Please complete box [FPS44].</p>	202
<p>Error code: 8257  Location: /MTR/SA104F  Description: [FPS44] should be present if [FPS43] is present  Transactional error (en): There is an entry in [FPS43]. Please complete box [FPS44].</p>	202
<p>Error code: 8258  Location: /MTR/SA104F/ShareOfUntaxedIncome/TaxableFHLProfit  Description: [FPS44] should not be present if neither [FPS42] nor [FPS43] is present  Transactional error (en): The entry in box [FPS44] must not be present as there is no entry in neither box [FPS42] nor box [FPS43]. Please check.</p>	217
<p>Error code: 8259  Location: /MTR/SA104F/ShareOfUntaxedIncome/TaxableFHLProfit  Description: If ([FPS42] + [FPS43]) is greater than zero, [FPS44] must equal ([FPS42] + [FPS43])  Transactional error (en): The amount in box [FPS44] must equal ([FPS42] + [FPS43]) if greater than zero. Please check.</p>	217
<p>Error code: 8260  Location: /MTR/SA104F/ShareOfUntaxedIncome/TaxableFHLProfit  Description: If ([FPS42] + [FPS43]) is less than or equal to zero, [FPS44] must equal zero  Transactional error (en): The amount in box [FPS44] must equal zero if ([FPS42] + [FPS43]) is less than or equal to zero. Please check.</p>	217
<p>Error code: 8262  Location: /MTR/SA105  Description: [PRO38] should be present if ( ( The sum of [PRO20], [PRO22], [PRO23], [PRO30], and [PRO31] ) minus ( The sum of [PRO20.1], [PRO24], [PRO25], [PRO26], [PRO27], [PRO28], [PRO29], [PRO32], [PRO33], [PRO33.1], [PRO33.2], [PRO34], [PRO34.1], [PRO35], [PRO36], and [PRO37] ) ) exceeds 0  Transactional error (en): [PRO38] must be present if ( ( The sum of [PRO20], [PRO22], [PRO23], [PRO30], and [PRO31] ) minus ( The sum of [PRO20.1], [PRO24], [PRO25], [PRO26], [PRO27], [PRO28], [PRO29], [PRO32], [PRO33], [PRO33.1], [PRO33.2], [PRO34], [PRO34.1], [PRO35], [PRO36], and [PRO37] ) ) exceeds 0</p>	238

<p>Error code: 8263  Location: /MTR/SA105  Description: [PRO41] should be present if ( ( The sum of [PRO24], [PRO25], [PRO26], [PRO27], [PRO28], [PRO29], [PRO32], [PRO33], [PRO33.1], [PRO33.2], [PRO34], [PRO34.1], [PRO35], [PRO36], and [PRO37] ) minus ( The sum of [PRO20], [PRO22], [PRO23], [PRO30], and [PRO31] ) ) exceeds 0  Transactional error (en): [PRO41] must be present if ( ( The sum of [PRO24], [PRO25], [PRO26], [PRO27], [PRO28], [PRO29], [PRO32], [PRO33], [PRO33.1], [PRO33.2], [PRO34], [PRO34.1], [PRO35], [PRO36], and [PRO37] ) minus ( The sum of [PRO20], [PRO22], [PRO23], [PRO30], and [PRO31] ) ) exceeds 0</p>	238
<p>Error code: 8264  Location: /MTR/SA105  Description: If there are two [PRO5-19], exactly one instance of [PRO18] must be 'yes'  Transactional error (en): As there are two instances of [PRO5-19], exactly one instance of [PRO18] must be 'yes'. Please check.</p>	238
<p>Error code: 8265  Location: /MTR/SA105/FurnishedHolidayLettings/LossForYear  Description: [PRO16] must equal [PRO6] + [PRO7] + [PRO8] + [PRO9] + [PRO11.1] + [PRO11.2] + [PRO12] minus ([PRO5] + [PRO10] + [PRO11]).  Transactional error (en): The amount in box [PRO16] must equal the sum of [PRO6] + [PRO7] + [PRO8] + [PRO9] + [PRO11.1] + [PRO11.2] + [PRO12] minus ([PRO5] + [PRO10] + [PRO11]). Please check.</p>	245
<p>Error code: 8266  Location: /MTR/SA105/FurnishedHolidayLettings/TaxableProfitForYear  Description: [PRO15] must equal [PRO13] minus [PRO14]  Transactional error (en): The amount in box [PRO15] must equal ([PRO13] minus [PRO14]). Please check.</p>	245
<p>Error code: 8267  Location: /MTR/SA105/FurnishedHolidayLettings/AdjustedProfitForTheYear  Description: [PRO13] must equal the sum of [PRO5] + [PRO10] + [PRO11] minus sum of ([PRO5.1] + [PRO6] + [PRO7] + [PRO8] + [PRO9] + [PRO11.1] + [PRO11.2] + [PRO12])  Transactional error (en): The amount in box [PRO13] must equal the sum of [PRO5] + [PRO10] + [PRO11] minus sum of ([PRO5.1] + [PRO6] + [PRO7] + [PRO8] + [PRO9] + [PRO11.1] + [PRO11.2] + [PRO12]). Please check.</p>	244
<p>Error code: 8268  Location: /MTR/SA105/FurnishedHolidayLettings/LossForYear  Description: If [PRO16] present then [PRO15] must be absent or zero.  Transactional error (en): There is an entry in box [PRO16], box [PRO15] must be absent or zero. Please check.</p>	245
<p>Error code: 8269  Location: /MTR/SA105/TaxableProfitOrLoss/AdjustedProfitForTheYear  Description: If [PRO38] is present the following should be true: [PRO38] equals ( ( The sum of [PRO20], [PRO22], [PRO23], [PRO30], and [PRO31] ) minus ( The sum of [PRO20.1], [PRO24], [PRO25], [PRO26], [PRO27], [PRO28], [PRO29], [PRO32], [PRO33], [PRO33.1], [PRO33.2], [PRO34], [PRO34.1], [PRO35], [PRO36], and [PRO37] ) )  Transactional error (en): The amount in box [PRO38] must equal ( the sum of [PRO20], [PRO22], [PRO23], [PRO30] and [PRO31] ) minus ( the sum of [PRO20.1], [PRO24], [PRO25], [PRO26], [PRO27], [PRO28], [PRO29], [PRO32], [PRO33], [PRO33.1], [PRO33.2], [PRO34], [PRO34.1], [PRO35], [PRO36] and [PRO37] ). Please check.</p>	254
<p>Error code: 8270  Location: /MTR/SA105/TaxableProfitOrLoss/AdjustedLossForTheYear  Description: If [PRO41] is present the following should be true: [PRO41] equals ( ( The sum of [PRO24], [PRO25], [PRO26], [PRO27], [PRO28], [PRO29], [PRO32], [PRO33], [PRO33.1], [PRO33.2], [PRO34], [PRO34.1], [PRO35], [PRO36], and [PRO37] ) minus ( The sum of [PRO20], [PRO22], [PRO23], [PRO30], and [PRO31] ) )  Transactional error (en): [PRO41] is present so the following should be true: [PRO41] equals ( ( The sum of [PRO24], [PRO25], [PRO26], [PRO27], [PRO28], [PRO29], [PRO32], [PRO33], [PRO33.1], [PRO33.2], [PRO34], [PRO34.1], [PRO35], [PRO36], and [PRO37] ) minus ( The sum of [PRO20], [PRO22], [PRO23], [PRO30], and [PRO31] ) )</p>	254
<p>Error code: 8289  Location: /MTR/SA105/FurnishedHolidayLettings  Description: [PRO15] should be present if ( [PRO13] minus [PRO14] ) exceeds 0  Transactional error (en): The sum of ( [PRO13] minus [PRO14] ) exceeds 0. Please complete box [PRO15].</p>	240
<p>Error code: 8290  Location: /MTR/SA105/FurnishedHolidayLettings  Description: [PRO16] should be present if ( ( The sum of [PRO6], [PRO7], [PRO8], [PRO9], [PRO11.1], [PRO11.2] and [PRO12] ) minus ( The sum of [PRO5], [PRO10], and [PRO11] ) ) exceeds 0  Transactional error (en): The sum of ( ( [PRO6], [PRO7], [PRO8], [PRO9], [PRO11.1], [PRO11.2] and [PRO12] ) minus ( [PRO5], [PRO10], and [PRO11] ) ) exceeds 0. Please complete box [PRO16].</p>	240
<p>Error code: 8291  Location: /MTR/SA101/OtherTaxReliefs/SeedEnterpriseInvestmentSchemeAmount  Description: [AOR10] is valid only if this does not exceed [£200,000].  Transactional error (en): The amount in box [AOR10] exceeds the maximum relief allowable of [£200,000]. Please check.</p>	102

Error code: 8292 Location: /MTR/SA109/RemittanceBasis/UKResidentFor12OutOf14Years Description: If [NRD31] is present the following should be true: [NRD28] is present or [NRD29] is present Transactional error (en): There is an entry in box [NRD31] box [NRD28] or box [NRD29] must also be completed. Please check.	335
Error code: 8294 Location: /MTR/SA109/RemittanceBasis/AdjustmentToPaymentsOnAccount Description: [NRD36] must not exceed [£30,000] if [NRD32] is present. Transactional error (en): The amount in box [NRD36] must not exceed [£30,000] if box [NRD32] is present. Please check.	336
Error code: 8296 Location: /MTR/SA100/Income/UKInterestAndDividends/TaxTakenOffForeignDividends Description: [INC7] should not exceed ( [INC6] + £1 ) Transactional error (en): The amount in box [INC7] exceeds box [INC6]. Please check.	69
Error code: 8297 Location: /MTR/SA100/Income/StateBenefits/TaxTakenOffPensionLumpSum Description: [INC10] is valid only if this does not exceed ( ( [45%] times [INC9] ) plus 1.00 ) Transactional error (en): [INC10] is valid only if this does not exceed ( ( [45%] times [INC9] ) plus 1.00 )	70
Error code: 8298 Location: /MTR/SA100/HighIncomeChildBenefitCharge/NumberOfChildren Description: If [CBC2] is present and greater than 0, then [CBC1] must be present. Transactional error (en): If [CBC2] is present and greater than 0, then [CBC1] must be present.	79
Error code: 8299 Location: /MTR/SA101/OtherInformation/IncomeTaxLosses/NextYearsUncappedLossRelief Description: [AIL4] is valid only if this does not exceed [AIL3]. Transactional error (en): [AIL4] is valid only if this does not exceed [AIL3].	108
Error code: 8301 Location: /MTR/SA103F/BusinessExpenses/DisallowableExpenses/TotalDisallowableExpenses Description: If entry in any of [FSE32], [FSE33], [FSE34], [FSE35], [FSE36], [FSE37], [FSE38], [FSE39], [FSE40], [FSE41], [FSE42], [FSE43], [FSE44], [FSE45] then total of those boxes must equal [FSE46] Transactional error (en): If entry in any of [FSE32], [FSE33], [FSE34], [FSE35], [FSE36], [FSE37], [FSE38], [FSE39], [FSE40], [FSE41], [FSE42], [FSE43], [FSE44], [FSE45] then total of those boxes must equal [FSE46]. Please check.	148
Error code: 8305 Location: /MTR/SA108/UnlistedSharesAndSecurities/SEISandEISlossReliefInReturnYear Description: [CGT42] is valid only if this does not exceed [CGT41]. Transactional error (en): [CGT42] is valid only if this does not exceed [CGT41].	317
Error code: 8306 Location: /MTR/SA108/UnlistedSharesAndSecurities/SEISandEISlossReliefInPreviousReturnYear Description: [CGT44] is valid only if this does not exceed [CGT43]. Transactional error (en): [CGT44] is valid only if this does not exceed [CGT43].	317
Error code: 8307 Location: /MTR/SA109/RemittanceBasis/Remittancebasisclaim Description: If [NRD28] present, then [NRD23] must be present Transactional error (en): There is an entry in box [NRD28]. Please complete [NRD23].	334
Error code: 8310 Location: /MTR/SA100/HighIncomeChildBenefitCharge Description: If [CBC1-3] is present the following should be true: [CBC1] is present or [CBC2] is present Transactional error (en): [CBC1-3] is present so the following should be true: [CBC1] is present or [CBC2] is present	78
Error code: 8311 Location: /MTR/SA100/HighIncomeChildBenefitCharge/DateStoppedReceivingAllChildBenefitPayments Description: [CBC1] should be present if [CBC3] is present Transactional error (en): [CBC1] must be present if [CBC3] is present	79
Error code: 8312 Location: /MTR/SA100/HighIncomeChildBenefitCharge/DateStoppedReceivingAllChildBenefitPayments Description: [CBC2] should be present if [CBC3] is present Transactional error (en): [CBC2] must be present if [CBC3] is present	79
Error code: 8313 Location: /MTR/SA100/HighIncomeChildBenefitCharge/DateStoppedReceivingAllChildBenefitPayments Description: [CBC3] should be within the current return year Transactional error (en): [CBC3] must be within the current return year	79

Error code: 8315 Location: /MTR/SA102/Employment/DateCeasedBeingADirector Description: [EMP6] should equal 'yes' if [EMP6.1] is present Transactional error (en): [EMP6] must equal 'yes' if [EMP6.1] is present	115
Error code: 8317 Location: /MTR/SA109/ResidenceStatus/RequestForSplitYearTreatment Description: [NRD6] should be present if [NRD3] is present Transactional error (en): [NRD6] must be present if [NRD3] is present	325
Error code: 8318 Location: /MTR/SA109/ResidenceStatus/MoreThanOneCaseOfSplitYearTreatmentApplies Description: [NRD3] should be present if [NRD3.1] is present Transactional error (en): [NRD3] must be present if [NRD3.1] is present	325
Error code: 8319 Location: /MTR/SA109/ResidenceStatus/SplitYearTreatmentDateFromWhichTheUKpartYearBeginsOrEnds Description: [NRD3] should be present if [NRD6] is present Transactional error (en): [NRD3] must be present if [NRD6] is present	326
Error code: 8320 Location: /MTR/SA109/ResidenceStatus/SplitYearTreatmentDateFromWhichTheUKpartYearBeginsOrEnds Description: [NRD6] should be within the current return year Transactional error (en): [NRD6] must be within the current return year	326
Error code: 8321 Location: /MTR/SA109/ResidenceStatus/MeetTheThirdAutomaticOverseasTest Description: [NRD1] should be present if [NRD7] is present Transactional error (en): [NRD1] must be present if [NRD7] is present	326
Error code: 8323 Location: /MTR/SA102/Employment/DateCeasedBeingADirector Description: [EMP6.1] should be within the current return year Transactional error (en): [EMP6.1] must be within the current return year	115
Error code: 8324 Location: /MTR Description: (Total all instances [SSECL2] + [FSECL2] + [FPSCL2] + [SPSCL2]) + [LUNCL2] must be less than or equal to [£217.30]. Transactional error (en): The total of all instances [SSECL2] + [FSECL2] + [FPSCL2] + [SPSCL2] + [LUNCL2] must be less than or equal to [£217.30]. Please check.	55
Error code: 8325 Location: /MTR/SA100/YourPersonalDetails/NewAddress/EffectiveFrom Description: [YPD2] must be on or before the current date. Transactional error (en): The entry in [YPD2] must be on or before today. Please check.	59
Error code: 8326 Location: /MTR/SA100/Income/UKInterestAndDividends/UntaxedForeignInterest Description: [INC3] is valid only if this does not exceed [£2,000] Transactional error (en): The amount in box [INC3] exceeds [£2,000]. Please check.	68
Error code: 8327 Location: /MTR/SA100/MarriageAllowance/SpouseFirstName Description: [MAT-OUT] should be present if [MAT1] is present Transactional error (en): There is an entry in [MAT1]. Please complete [MAT-OUT].	80
Error code: 8328 Location: /MTR/SA102/Expenses/FixedExpensesDeductions Description: [EMP18] is valid only if this does not exceed [£1,132] Transactional error (en): [EMP18] is valid only if this does not exceed [£1,132]	119
Error code: 8330 Location: /MTR/SA100/MarriageAllowance/DateOfMarriageOrCivilPartnership Description: [MAT5] is valid only if this is on or before [5 April 2025] Transactional error (en): The entry in [MAT5] must be on or before [5 April 2025]	81
Error code: 8331 Location: /MTR/SA101/AgeRelatedMarriedCouplesAllowance/HigherEarner/SpousesName Description: [MCA1] should not be present if [MAT1] is present Transactional error (en): The entry in box [MCA1] should not be present as there is an entry in box [MAT1]. Please check.	104
Error code: 8332 Location: /MTR/SA101/AgeRelatedMarriedCouplesAllowance/LowerEarner/SpousesName Description: [MCA8] should not be present if [MAT1] is present Transactional error (en): The entry in box [MCA8] should not be present as there is an entry in box [MAT1]. Please check.	106
Error code: 8333 Location: /MTR/SA103F/CapitalAllowances Description: [FSE57] should be present if [FSE49] is present Transactional error (en): There is an entry in [FSE49]. Please complete [FSE57].	149



Error code: 8334 Location: /MTR/SA103F/CapitalAllowances Description: [FSE57] should be present if [FSE50] is present Transactional error (en): There is an entry in [FSE50]. Please complete [FSE57].	149
Error code: 8335 Location: /MTR/SA103F/CapitalAllowances Description: [FSE57] should be present if [FSE51] is present Transactional error (en): There is an entry in [FSE51]. Please complete [FSE57].	149
Error code: 8338 Location: /MTR/SA103F/CapitalAllowances Description: [FSE57] should be present if [FSE55] is present Transactional error (en): There is an entry in [FSE55]. Please complete [FSE57].	149
Error code: 8339 Location: /MTR/SA103F/CapitalAllowances Description: [FSE57] should be present if [FSE56] is present Transactional error (en): There is an entry in [FSE56]. Please complete [FSE57].	149
Error code: 8340 Location: /MTR/SA103F/NICs Description: If [FSE100-102] is present then at least one of the following should be present: [FSE100], [FSECL2], [FSE101] or [FSE102] Transactional error (en): If [FSE100-102] is present there must be an entry in at least one of [FSE100], [FSECL2], [FSE101] or [FSE102]. Please check.	165
Error code: 8341 Location: /MTR/SA103F/NICs Description: [FSECL2] should be present if [FSE100] is present Transactional error (en): There is an entry in [FSE100]. Please complete [FSECL2].	165
Error code: 8342 Location: /MTR/SA103F/NICs/Class2NICamount Description: [FSECL2] is valid only if this does not exceed [£217.30] Transactional error (en): The amount in box [FSECL2] exceeds [£217.30]. Please check.	165
Error code: 8344 Location: /MTR/SA103S/ProfitsLossesNICsAndCIS/PayClass2NICvoluntarily Description: [SSECL2] should be present if [SSE36] is present Transactional error (en): There is an entry in [SSE36]. Please complete [SSECL2].	180
Error code: 8345 Location: /MTR/SA103S/ProfitsLossesNICsAndCIS/Class2NICamount Description: [SSECL2] is valid only if this does not exceed [£217.30] Transactional error (en): The amount in box [SSECL2] exceeds [£217.30]. Please check.	180
Error code: 8346 Location: /MTR/SA103L/NICs Description: If [LUN63-65] is present then at least one of the following should be present: [LUN63], [LUNCL2], [LUN64] or [LUN65] Transactional error (en): If [LUN63-65] is present there must be an entry in at least one of [LUN63], [LUNCL2], [LUN64] or [LUN65]. Please check.	201
Error code: 8347 Location: /MTR/SA103L/NICs/PayClass2NICvoluntarily Description: [LUNCL2] should be present if [LUN63] is present Transactional error (en): There is an entry in [LUN63]. Please complete [LUNCL2].	201
Error code: 8348 Location: /MTR/SA103L/NICs/Class2NICamount Description: [LUNCL2] is valid only if this does not exceed [£217.30] Transactional error (en): The amount in box [LUNCL2] exceeds [£217.30]. Please check.	201
Error code: 8351 Location: /MTR/SA104F/NICs Description: If [FPS25-27] is present then at least one of the following should be present: [FPS25], [FPSCL2], [FPS26] or [FPS27] Transactional error (en): If [FPS25-27] is present there must be an entry in at least one of [FPS25], [FPSCL2], [FPS26] or [FPS27]. Please check.	210
Error code: 8352 Location: /MTR/SA104F/NICs/PayClass2NICvoluntarily Description: [FPSCL2] should be present if [FPS25] is present Transactional error (en): There is an entry in [FPS25]. Please complete [FPSCL2].	210
Error code: 8353 Location: /MTR/SA104F/NICs/Class2NICamount Description: [FPSCL2] is valid only if this does not exceed [£217.30] Transactional error (en): The amount in box [FPSCL2] exceeds [£217.30]. Please check.	210
Error code: 8355 Location: /MTR/SA104S/NICs Description: If [SPS25-27] is present then at least one of the following should be present: [SPS25], [SPSCL2], [SPS26] or [SPS27] Transactional error (en): If [SPS25-27] is present there must be an entry in at least one of [SPS25], [SPSCL2], [SPS26] or [SPS27]. Please check.	235

Error code: 8356 Location: /MTR/SA104S/NICs/PayClass2NICvoluntarily Description: [SPSCL2] should be present if [SPS25] is present Transactional error (en): There is an entry in [SPS25]. Please complete [SPSCL2].	235
Error code: 8357 Location: /MTR/SA104S/NICs/Class2NICamount Description: [SPSCL2] is valid only if this does not exceed [£217.30] Transactional error (en): The amount in box [SPSCL2] exceeds [£217.30]. Please check.	236
Error code: 8358 Location: /MTR/SA106/OverseasLandAndPropertyIncomeDetails/NetProfitOrLoss Description: [FOR24] should be present if [FOR18] is present Transactional error (en): There is an entry in [FOR18]. Please complete [FOR24].	278
Error code: 8359 Location: /MTR/SA106/OverseasLandAndPropertyIncomeDetails/PrivateUseAdjustment Description: [FOR24] should be present if [FOR19] is present Transactional error (en): There is an entry in [FOR19]. Please complete [FOR24].	278
Error code: 8360 Location: /MTR/SA106/OverseasLandAndPropertyIncomeDetails/BalancingCharges Description: [FOR24] should be present if [FOR20] is present Transactional error (en): There is an entry in [FOR20]. Please complete [FOR24].	279
Error code: 8361 Location: /MTR/SA106/OverseasLandAndPropertyIncomeDetails/CapitalAllowances Description: [FOR24] should be present if [FOR21] is present Transactional error (en): There is an entry in [FOR21]. Please complete [FOR24].	279
Error code: 8362 Location: /MTR/SA106/OverseasLandAndPropertyIncomeDetails/CostsOfReplacingDomesticItems Description: [FOR24] should be present if [FOR23] is present Transactional error (en): There is an entry in [FOR23]. Please complete [FOR24].	281
Error code: 8366 Location: /MTR/SA109/RemittanceBasis/UKResidentFor7OutOf9YearsUKResident Description: [NRD32] should not be present if [NRD31] is present Transactional error (en): The entry in box [NRD32] should not be present as there is an entry in [NRD31]. Please check.	335
Error code: 8367 Location: /MTR/SA109/RemittanceBasis/AdjustmentToPaymentsOnAccount Description: [NRD36] must not exceed [£60,000] if [NRD31] is present. Transactional error (en): The amount in box [NRD36] must not exceed [£60,000] if box [NRD31] is present. Please check.	336
Error code: 8369 Location: /MTR/SA110/SelfAssessment/Class2NICsDue Description: [CAL4.1] is valid only if this does not exceed [£217.30] Transactional error (en): The amount in box [CAL4.1] exceeds [£217.30]. Please check.	340
Error code: 8370 Location: /MTR/SA100/StudentLoanRepayments/StudentLoanRepaymentDeductedAmount Description: If [SLR2] is present, [SLR1] should be 'yes'. Transactional error (en): There is an entry in [SLR2]. Please complete [SLR1].	66
Error code: 8371 Location: /MTR/SA100/StudentLoanRepayments/PostgraduateLoanRepaymentDeductedAmount Description: If [SLR3] is present, [SLR1] should be 'yes'. Transactional error (en): There is an entry in [SLR3]. Please complete [SLR1].	66
Error code: 8372 Location: /MTR/SA103F/CapitalAllowances Description: [FSE57] should be present if [FSE53] is present Transactional error (en): There is an entry in [FSE53]. Please complete [FSE57].	149
Error code: 8373 Location: /MTR/SA103F/CapitalAllowances Description: [FSE57] should be present if [FSE54] is present Transactional error (en): There is an entry in [FSE54]. Please complete [FSE57].	149
Error code: 8374 Location: /MTR Description: Where any of [SSE36], [FSE100], [LUN63], [SPS25] or [FPS25] are present then the sum of all instances [SSE31] + sum of all instances [FSE76] + [LUN52] + sum of all instances [SPS20] + sum of all instances [FPS20] - (sum of all instances [FSE102] + [LUN65] + sum of all instances [SPS27] + sum of all instances [FPS27]) should be less than [£6,725] Transactional error (en): As there is an entry in any of [SSE36], [FSE100], [LUN63], [SPS25] or [FPS25] the sum of all instances [SSE31] + sum of all instances [FSE76] + [LUN52] + sum of all instances [SPS20] + sum of all instances [FPS20] - (sum of all instances [FSE102] + [LUN65] + sum of all instances [SPS27] + sum of all instances [FPS27]) should be less than [£6,725]. Please check.	55

Error code: 8375 Location: /MTR/SA100/StudentLoanRepayments/PostgraduateLoanPlanType Description: If [PGLRPT] is present, [SLR1] should be present Transactional error (en): There is an entry in [PGLRPT]. Please complete [SLR1].	67
Error code: 8376 Location: /MTR/SA100/StudentLoanRepayments/PlanType Description: If [SLRPT] is present then [SLR1] should be present. Transactional error (en): There is an entry in [SLRPT]. Please complete [SLR1].	66
Error code: 8377 Location: /MTR/SA103F/CapitalAllowances Description: [FSE57] should be present if [FSE52] is present Transactional error (en): There is an entry in [FSE52]. Please complete [FSE57].	149
Error code: 8378 Location: /MTR/SA104F/ShareOfPartnershipTaxPaid Description: [FPS80] should be present if [FPS77] is present Transactional error (en): There is an entry in [FPS77]. Please complete [FPS80].	228
Error code: 8379 Location: /MTR/SA104F/ShareOfPartnershipTaxPaid Description: [FPS80] should be present if [FPS78] is present Transactional error (en): There is an entry in [FPS78]. Please complete [FPS80].	228
Error code: 8380 Location: /MTR/SA104F/ShareOfPartnershipTaxPaid Description: [FPS80] should be present if [FPS79] is present Transactional error (en): There is an entry in [FPS79]. Please complete [FPS80].	228
Error code: 8381 Location: /MTR/SA106/OverseasLandAndPropertyIncomeDetails/ZeroEmissionGoodsVehicleAllowance Description: [FOR24] should be present if [FOR22] is present Transactional error (en): There is an entry in [FOR22]. Please complete [FOR24].	280
Error code: 8382 Location: /MTR/SA108/ResidentialPropertyAndCarriedInterest Description: [CGT3-13B] should contain at least one element. Transactional error (en): [CGT3-13B] must not be empty.	300
Error code: 8384 Location: /MTR/SA108/ResidentialPropertyAndCarriedInterest/DisposalProceeds Description: If [CGT4] is present then [CGT3] should be present. Transactional error (en): There is an entry in [CGT4]. Please complete [CGT3].	300
Error code: 8385 Location: /MTR/SA108/ResidentialPropertyAndCarriedInterest/GainsOnResidentialPropertyInTheYear Description: If [CGT6] is present then [CGT3] should be present. Transactional error (en): There is an entry in [CGT6]. Please complete [CGT3].	301
Error code: 8386 Location: /MTR/SA108/ResidentialPropertyAndCarriedInterest/LossesInTheYear Description: If [CGT7] is present then [CGT3] should be present. Transactional error (en): There is an entry in [CGT7]. Please complete [CGT3].	301
Error code: 8387 Location: /MTR/SA108/ResidentialPropertyAndCarriedInterest/GainOrLossFromUKpropertyDisposal Description: If [CGT9] is positive then [CGT6] must be present. Transactional error (en): [CGT9] is positive so [CGT6] should be present.	302
Error code: 8388 Location: /MTR/SA108/ResidentialPropertyAndCarriedInterest/GainOrLossFromUKpropertyDisposal Description: If [CGT9] is negative then [CGT7] should be present. Transactional error (en): If [CGT9] is negative then [CGT7] should be present.	302
Error code: 8389 Location: /MTR/SA108/ResidentialPropertyAndCarriedInterest/GainOrLossFromRTTreturn Description: If [CGT11] is positive then [CGT6] must be present. Transactional error (en): [CGT11] is positive so [CGT6] should be present.	302
Error code: 8391 Location: /MTR/SA108/ResidentialPropertyAndCarriedInterest/GainOrLossFromRTTreturn Description: If [CGT11] is negative then [CGT7] should be present. Transactional error (en): If [CGT11] is negative then [CGT7] should be present.	302
Error code: 8392 Location: /MTR/SA108/ResidentialPropertyAndCarriedInterest/UKpropertyDisposalTaxAlreadyCharged Description: If [CGT10] is present the following should be true: [CGT9] is present Transactional error (en): [CGT10] is present so the following should be true: [CGT9] is present	302

Error code: 8393 Location: /MTR/SA108/ResidentialPropertyAndCarriedInterest/RTTtaxAlreadyCharged Description: If [CGT12] is present then [CGT11] should be present. Transactional error (en): There is an entry in [CGT12]. Please complete [CGT11].	303
Error code: 8394 Location: /MTR/SA108/OtherPropertyAssetsAndGains Description: [CGT14-22] should contain at least one element. Transactional error (en): [CGT14-22] must not be empty.	306
Error code: 8395 Location: /MTR/SA108/OtherPropertyAssetsAndGains/NumberOfDisposals Description: If [CGT14] is present then at least one of [CGT17], [CGT19] or [CGT21] should be present. Transactional error (en): There is an entry in [CGT14]. Please complete at least one of [CGT17], [CGT19] and [CGT21].	307
Error code: 8396 Location: /MTR/SA108/OtherPropertyAssetsAndGains/DisposalProceeds Description: If [CGT15] is present then [CGT14] should be present. Transactional error (en): There is an entry in [CGT15]. Please complete [CGT14].	307
Error code: 8397 Location: /MTR/SA108/OtherPropertyAssetsAndGains/GainsInTheYear Description: If [CGT17] is present then [CGT14] should be present. Transactional error (en): There is an entry in [CGT17]. Please complete [CGT14].	307
Error code: 8398 Location: /MTR/SA108/OtherPropertyAssetsAndGains/LossesInTheYear Description: If [CGT19] is present then [CGT14] should be present. Transactional error (en): There is an entry in [CGT19]. Please complete [CGT14].	309
Error code: 8399 Location: /MTR/SA108/OtherPropertyAssetsAndGains/GainFromRTTreturn Description: If [CGT21] is positive then [CGT17] should be present and positive. Transactional error (en): There is a positive amount in [CGT21]. Please complete [CGT17].	310
Error code: 8400 Location: /MTR/SA108/OtherPropertyAssetsAndGains/GainFromRTTreturn Description: If [CGT21] is positive it should not exceed [CGT17]. Transactional error (en): The positive amount in [CGT21] exceeds the amount in [CGT17]. Please check.	310
Error code: 8401 Location: /MTR/SA108/OtherPropertyAssetsAndGains/GainFromRTTreturn Description: If [CGT21] is negative then [CGT19] should be present and positive. Transactional error (en): If [CGT21] is negative then [CGT19] should be present and positive.	310
Error code: 8402 Location: /MTR/SA108/OtherPropertyAssetsAndGains/GainFromRTTreturn Description: If [CGT21] is negative then its absolute value should not exceed [CGT19]. Transactional error (en): The absolute value of the negative amount in [CGT21] exceeds the amount in [CGT19]. Please check.	310
Error code: 8403 Location: /MTR/SA108/OtherPropertyAssetsAndGains/RTTtaxAlreadyCharged Description: If [CGT22] is present then [CGT21] should be present. Transactional error (en): There is an entry in [CGT22]. Please complete [CGT21].	310
Error code: 8404 Location: /MTR/SA108/ListedSharesAndSecurities Description: [CGT23-30] should contain at least one element. Transactional error (en): [CGT23-30] must not be empty.	310
Error code: 8405 Location: /MTR/SA108/ListedSharesAndSecurities/NumberOfDisposals Description: If [CGT23] is present then at least one of [CGT26], [CGT27] and [CGT29] should be present. Transactional error (en): There is an entry in [CGT23]. Please complete at least one of [CGT26], [CGT27] and [CGT29].	311
Error code: 8406 Location: /MTR/SA108/ListedSharesAndSecurities/DisposalProceeds Description: If [CGT24] is present then [CGT23] should be present. Transactional error (en): There is an entry in [CGT24]. Please complete [CGT23].	311
Error code: 8407 Location: /MTR/SA108/ListedSharesAndSecurities/LossesInTheYear Description: If [CGT27] is present then [CGT23] should be present. Transactional error (en): There is an entry in [CGT27]. Please complete [CGT23].	312
Error code: 8408 Location: /MTR/SA108/ListedSharesAndSecurities/GainFromRTTreturn Description: If [CGT29] is positive then [CGT26] should be present and positive. Transactional error (en): If [CGT29] is positive then [CGT26] should be present and positive.	312

Error code: 8409 Location: /MTR/SA108/ListedSharesAndSecurities/GainFromRTTreturn Description: If [CGT29] is positive it should not exceed [CGT26]. Transactional error (en): The positive amount in [CGT29] exceeds the amount in [CGT26]. Please check.	312
Error code: 8410 Location: /MTR/SA108/ListedSharesAndSecurities/GainFromRTTreturn Description: If [CGT29] is negative then [CGT27] should be present and positive. Transactional error (en): If [CGT29] is negative then [CGT27] should be present and positive.	312
Error code: 8411 Location: /MTR/SA108/ListedSharesAndSecurities/GainFromRTTreturn Description: If [CGT29] is negative then its absolute value should not exceed [CGT27]. Transactional error (en): The absolute value of the negative amount in [CGT29] exceeds the amount in [CGT27]. Please check.	312
Error code: 8412 Location: /MTR/SA108/ListedSharesAndSecurities/RTTtaxAlreadyCharged Description: If [CGT30] is present then [CGT29] should be present. Transactional error (en): There is an entry in [CGT30]. Please complete [CGT29].	313
Error code: 8413 Location: /MTR/SA108/UnlistedSharesAndSecurities Description: [CGT31-44] should contain at least one element. Transactional error (en): [CGT31-44] must not be empty.	313
Error code: 8414 Location: /MTR/SA108/UnlistedSharesAndSecurities Description: If [CGT41] or [CGT43] are present, [CGT41] plus [CGT43] should be less than or equal to [CGT35]. Transactional error (en): There is an entry in [CGT41] or [CGT43]. [CGT41] plus [CGT43] must be less than or equal to [CGT35]. Please check.	313
Error code: 8415 Location: /MTR/SA108/UnlistedSharesAndSecurities/NumberOfDisposals Description: If [CGT31] is present then at least one of [CGT34], [CGT35] and [CGT37] should be present. Transactional error (en): There is an entry in [CGT31]. Please complete at least one of [CGT34], [CGT35] and [CGT37].	314
Error code: 8416 Location: /MTR/SA108/UnlistedSharesAndSecurities/DisposalProceeds Description: If [CGT32] is present then [CGT31] should be present. Transactional error (en): There is an entry in [CGT32]. Please complete [CGT31].	314
Error code: 8417 Location: /MTR/SA108/UnlistedSharesAndSecurities/LossesInTheYear Description: If [CGT35] is present then [CGT31] should be present. Transactional error (en): There is an entry in [CGT35]. Please complete [CGT31].	315
Error code: 8418 Location: /MTR/SA108/UnlistedSharesAndSecurities/GainFromRTTreturn Description: If [CGT37] is positive then [CGT34] should be present and positive. Transactional error (en): If [CGT37] is positive then [CGT34] should be present and positive.	315
Error code: 8419 Location: /MTR/SA108/UnlistedSharesAndSecurities/GainFromRTTreturn Description: If [CGT37] is positive it should not exceed [CGT34]. Transactional error (en): The positive amount in [CGT37] exceeds the amount in [CGT34]. Please check.	315
Error code: 8420 Location: /MTR/SA108/UnlistedSharesAndSecurities/GainFromRTTreturn Description: If [CGT37] is negative then [CGT35] should be present and positive. Transactional error (en): If [CGT37] is negative then [CGT35] should be present and positive.	315
Error code: 8421 Location: /MTR/SA108/UnlistedSharesAndSecurities/GainFromRTTreturn Description: If [CGT37] is negative then its absolute value should not exceed [CGT35]. Transactional error (en): The absolute value of the negative amount in [CGT37] exceeds the amount in [CGT35]. Please check.	315
Error code: 8422 Location: /MTR/SA108/UnlistedSharesAndSecurities/RTTtaxAlreadyCharged Description: If [CGT38] is present then [CGT37] should be present. Transactional error (en): There is an entry in [CGT38]. Please complete [CGT37].	316
Error code: 8423 Location: /MTR/SA108/UnlistedSharesAndSecurities/LossesUsedAgainstReturnYearIncome Description: If [CGT41] is present then [CGT35] should be present. Transactional error (en): There is an entry in [CGT41]. Please complete [CGT35].	316
Error code: 8424 Location: /MTR/SA108/UnlistedSharesAndSecurities/LossesUsedAgainstPreviousReturnYearIncome Description: If [CGT43] is present then [CGT35] should be present. Transactional error (en): There is an entry in [CGT43]. Please complete [CGT35].	317

Error code: 8425 Location: /MTR/SA108/LossesAndAdjustments Description: [CGT45-52] should contain at least one element. Transactional error (en): [CGT45-52] must not be empty.	318
Error code: 8426 Location: /MTR/SA108/UnlistedSharesAndSecurities/GainsInvestedUnderSeedEIS Description: [CGT40] should not exceed [£100,000] Transactional error (en): [CGT40] must not exceed [£100,000]	316
Error code: 8427 Location: /MTR/SA109/Domicile Description: [NRD27] should be present if [NRD23] is present and neither [NRD25] nor [NRD26] is present. Transactional error (en): There is an entry in [NRD23] and no entry in either [NRD25] or [NRD26]. Please complete [NRD27].	331
Error code: 8429 Location: /MTR/SA109/ResidenceStatus/RequestForSplitYearTreatment Description: [NRD3] should not be present if [NRD1] is present Transactional error (en): The entry in [NRD3] must not be present as there is an entry in [NRD1]. Please check.	325
Error code: 8430 Location: /MTR/SA101/OtherInformation/PensionTaxAndLumpSums/TaxPaidByPensionSchemeOnOTC Description: If [AIL11.2] is present [AIL11.1] should be present Transactional error (en): There is an entry in [AIL11.2] so please complete [AIL11.1]	110
Error code: 8431 Location: /MTR/SA101/OtherInformation/PensionTaxAndLumpSums/TaxPaidByPensionSchemeOnOTC Description: [AIL11.2] is valid only if this does not exceed [AIL11.1] Transactional error (en): The amount in box [AIL11.2] exceeds [AIL11.1] Please check.	110
Error code: 8432 Location: /MTR/SA101/OtherInformation/PensionTaxAndLumpSums/ForeignTaxPaidOnUnauthorisedPayment Description: If [AIL15] is present the following should be true: [AIL13] is present or [AIL14] is present Transactional error (en): There is an entry in [AIL15] so please complete [AIL13] or [AIL14]	111
Error code: 8433 Location: /MTR/SA101/OtherInformation/PensionTaxAndLumpSums/ForeignTaxPaidOnUnauthorisedPayment Description: [AIL15] is valid only if this is less than ( [AIL13] plus [AIL14] ) Transactional error (en): The entry in [AIL15] must be less than ( [AIL13] plus [AIL14] ) Please check.	111
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Error code: 8440 Location: /MTR/SA105/FurnishedHolidayLettings/LossesBroughtForward Description: [PRO14] must not exceed [PRO13] Transactional error (en): The amount in box [PRO14] exceeds [PRO13] Please check.	244

Error code: 8441 Location: /MTR/SA105/TaxableProfitOrLoss/LossBroughtForward Description: [PRO39] should not exceed [PRO38] Transactional error (en): The amount in box [PRO39] exceeds [PRO38] Please check	254
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Error code: 8449 Location: /MTR Description: The total of all instances of [PRO5.1], [PRO20.1] and [FOR14.1] must not exceed [£1,000]. Transactional error (en): The total of all instances of [PRO5.1], [PRO20.1] and [FOR14.1] must not exceed [£1,000]. Please check.	55
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Error code: 8453 Location: /MTR/SA103F/BusinessExpenses/TotalExpenses/SubcontractorCosts Description: [FSE18] should not be present if any instance of [FSE16.1] or [SSE10.1] is present. Transactional error (en): The entry in box [FSE18] should not be present as there is an entry in [FSE16.1] or [SSE10.1]. Please check.	140
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Error code: 8456 Location: /MTR/SA103F/BusinessExpenses/TotalExpenses/RentAndOtherPropertyCosts Description: [FSE21] should not be present if any instance of [FSE16.1] or [SSE10.1] is present. Transactional error (en): The entry in box [FSE21] should not be present as there is an entry in [FSE16.1] or [SSE10.1]. Please check.	141
Error code: 8457 Location: /MTR/SA103F/BusinessExpenses/TotalExpenses/RepairsAndMaintenanceCosts Description: [FSE22] should not be present if any instance of [FSE16.1] or [SSE10.1] is present. Transactional error (en): The entry in box [FSE22] should not be present as there is an entry in [FSE16.1] or [SSE10.1]. Please check.	141
Error code: 8458 Location: /MTR/SA103F/BusinessExpenses/TotalExpenses/PhoneAndOtherOfficeCosts Description: [FSE23] should not be present if any instance of [FSE16.1] or [SSE10.1] is present. Transactional error (en): The entry in box [FSE23] should not be present as there is an entry in [FSE16.1] or [SSE10.1]. Please check.	141
Error code: 8459 Location: /MTR/SA103F/BusinessExpenses/TotalExpenses/AdvertisingAndEntertainmentCosts Description: [FSE24] should not be present if any instance of [FSE16.1] or [SSE10.1] is present. Transactional error (en): The entry in box [FSE24] should not be present as there is an entry in [FSE16.1] or [SSE10.1]. Please check.	142

<p>Error code: 8460  Location: /MTR/SA103F/BusinessExpenses/TotalExpenses/BankAndLoanInterest  Description: [FSE25] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.  Transactional error (en): The entry in box [FSE25] should not be present as there is an entry in [FSE16.1] or [SSE10.1]. Please check.</p>	142
<p>Error code: 8461  Location: /MTR/SA103F/BusinessExpenses/TotalExpenses/OtherFinanceCharges  Description: [FSE26] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.  Transactional error (en): The entry in box [FSE26] should not be present as there is an entry in [FSE16.1] or [SSE10.1]. Please check.</p>	142
<p>Error code: 8462  Location: /MTR/SA103F/BusinessExpenses/TotalExpenses/DebtsWrittenOff  Description: [FSE27] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.  Transactional error (en): The entry in box [FSE27] should not be present as there is an entry in [FSE16.1] or [SSE10.1]. Please check.</p>	142
<p>Error code: 8463  Location: /MTR/SA103F/BusinessExpenses/TotalExpenses/AccountancyAndLegalFees  Description: [FSE28] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.  Transactional error (en): The entry in box [FSE28] should not be present as there is an entry in [FSE16.1] or [SSE10.1]. Please check.</p>	143
<p>Error code: 8464  Location: /MTR/SA103F/BusinessExpenses/TotalExpenses/DepreciationAndLossProfitOnSale  Description: [FSE29] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.  Transactional error (en): The entry in box [FSE29] should not be present as there is an entry in [FSE16.1] or [SSE10.1]. Please check.</p>	143
<p>Error code: 8465  Location: /MTR/SA103F/BusinessExpenses/TotalExpenses/OtherBusinessExpenses  Description: [FSE30] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.  Transactional error (en): The entry in box [FSE30] should not be present as there is an entry in [FSE16.1] or [SSE10.1]. Please check.</p>	143
<p>Error code: 8466  Location: /MTR/SA103F/BusinessExpenses/TotalExpenses/TotalExpenses  Description: [FSE31] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.  Transactional error (en): The entry in box [FSE31] should not be present as there is an entry in [FSE16.1] or [SSE10.1]. Please check.</p>	144
<p>Error code: 8467  Location: /MTR/SA103F/BusinessExpenses/DisallowableExpenses/DisallowableCostOfGoods  Description: [FSE32] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.  Transactional error (en): The entry in box [FSE32] should not be present as there is an entry in [FSE16.1] or [SSE10.1]. Please check.</p>	145
<p>Error code: 8468  Location: /MTR/SA103F/BusinessExpenses/DisallowableExpenses/DisallowableSubcontractorCosts  Description: [FSE33] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.  Transactional error (en): The entry in box [FSE33] should not be present as there is an entry in [FSE16.1] or [SSE10.1]. Please check.</p>	145
<p>Error code: 8469  Location: /MTR/SA103F/BusinessExpenses/DisallowableExpenses/DisallowableStaffCosts  Description: [FSE34] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.  Transactional error (en): The entry in box [FSE34] should not be present as there is an entry in [FSE16.1] or [SSE10.1]. Please check.</p>	145
<p>Error code: 8470  Location: /MTR/SA103F/BusinessExpenses/DisallowableExpenses/DisallowableCarAndTravelExpenses  Description: [FSE35] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.  Transactional error (en): The entry in box [FSE35] should not be present as there is an entry in [FSE16.1] or [SSE10.1]. Please check.</p>	145
<p>Error code: 8471  Location: /MTR/SA103F/BusinessExpenses/DisallowableExpenses/DisallowableRentAndOtherProperty Costs  Description: [FSE36] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.  Transactional error (en): The entry in box [FSE36] should not be present as there is an entry in [FSE16.1] or [SSE10.1]. Please check.</p>	146



<p>Error code: 8472</p> <p>Location: /MTR/SA103F/BusinessExpenses/DisallowableExpenses/DisallowableRepairsAndMaintenanceCosts</p> <p>Description: [FSE37] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.</p> <p>Transactional error (en): The entry in box [FSE37] should not be present as there is an entry in [FSE16.1] or [SSE10.1]. Please check.</p>	146
<p>Error code: 8473</p> <p>Location: /MTR/SA103F/BusinessExpenses/DisallowableExpenses/DisallowablePhoneAndOtherOfficeCosts</p> <p>Description: [FSE38] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.</p> <p>Transactional error (en): The entry in box [FSE38] should not be present as there is an entry in [FSE16.1] or [SSE10.1]. Please check.</p>	146
<p>Error code: 8474</p> <p>Location: /MTR/SA103F/BusinessExpenses/DisallowableExpenses/DisallowableAdvertisingAndEntertainmentCosts</p> <p>Description: [FSE39] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.</p> <p>Transactional error (en): The entry in box [FSE39] should not be present as there is an entry in [FSE16.1] or [SSE10.1]. Please check.</p>	146
<p>Error code: 8475</p> <p>Location: /MTR/SA103F/BusinessExpenses/DisallowableExpenses/DisallowableBankAndLoanInterest</p> <p>Description: [FSE40] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.</p> <p>Transactional error (en): The entry in box [FSE40] should not be present as there is an entry in [FSE16.1] or [SSE10.1]. Please check.</p>	147
<p>Error code: 8476</p> <p>Location: /MTR/SA103F/BusinessExpenses/DisallowableExpenses/DisallowableOtherFinanceCharges</p> <p>Description: [FSE41] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.</p> <p>Transactional error (en): The entry in box [FSE41] should not be present as there is an entry in [FSE16.1] or [SSE10.1]. Please check.</p>	147
<p>Error code: 8477</p> <p>Location: /MTR/SA103F/BusinessExpenses/DisallowableExpenses/DisallowableDebtsWrittenOff</p> <p>Description: [FSE42] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.</p> <p>Transactional error (en): The entry in box [FSE42] should not be present as there is an entry in [FSE16.1] or [SSE10.1]. Please check.</p>	147
<p>Error code: 8478</p> <p>Location: /MTR/SA103F/BusinessExpenses/DisallowableExpenses/DisallowableAccountancyAndLegalFees</p> <p>Description: [FSE43] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.</p> <p>Transactional error (en): The entry in box [FSE43] should not be present as there is an entry in [FSE16.1] or [SSE10.1]. Please check.</p>	148
<p>Error code: 8479</p> <p>Location: /MTR/SA103F/BusinessExpenses/DisallowableExpenses/DisallowableDepreciationAndLossProfitOnSale</p> <p>Description: [FSE44] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.</p> <p>Transactional error (en): The entry in box [FSE44] should not be present as there is an entry in [FSE16.1] or [SSE10.1]. Please check.</p>	148
<p>Error code: 8480</p> <p>Location: /MTR/SA103F/BusinessExpenses/DisallowableExpenses/DisallowableOtherBusinessExpenses</p> <p>Description: [FSE45] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.</p> <p>Transactional error (en): The entry in box [FSE45] should not be present as there is an entry in [FSE16.1] or [SSE10.1]. Please check.</p>	148
<p>Error code: 8481</p> <p>Location: /MTR/SA103F/BusinessExpenses/DisallowableExpenses/TotalDisallowableExpenses</p> <p>Description: [FSE46] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.</p> <p>Transactional error (en): The entry in box [FSE46] should not be present as there is an entry in [FSE16.1] or [SSE10.1]. Please check.</p>	148

<p>Error code: 8482  Location: /MTR/SA103F/CapitalAllowances/AnnualInvestmentAllowance  Description: [FSE49] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.  Transactional error (en): The entry in box [FSE49] should not be present as there is an entry in [FSE16.1] or [SSE10.1] Please check.</p>	150
<p>Error code: 8483  Location: /MTR/SA103F/CapitalAllowances/AnnualAllowancesAtHigherRate  Description: [FSE50] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.  Transactional error (en): The entry in box [FSE50] should not be present as there is an entry in [FSE16.1] or [SSE10.1] Please check.</p>	150
<p>Error code: 8484  Location: /MTR/SA103F/CapitalAllowances/AnnualAllowancesAtLowerRate  Description: [FSE51] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.  Transactional error (en): The entry in box [FSE51] should not be present as there is an entry in [FSE16.1] or [SSE10.1] Please check.</p>	151
<p>Error code: 8485  Location: /MTR/SA103F/CapitalAllowances/ZeroEmissionGoodsVehicleAllowance  Description: [FSE52] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.  Transactional error (en): The entry in box [FSE52] should not be present as there is an entry in [FSE16.1] or [SSE10.1] Please check.</p>	151
<p>Error code: 8486  Location: /MTR/SA103F/CapitalAllowances/OtherCapitalAllowances  Description: [FSE55] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.  Transactional error (en): The entry in box [FSE55] should not be present as there is an entry in [FSE16.1] or [SSE10.1] Please check.</p>	152
<p>Error code: 8487  Location: /MTR/SA103F/CapitalAllowances/BalancingAllowancesOnSaleOrCessation  Description: [FSE56] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.  Transactional error (en): The entry in box [FSE56] should not be present as there is an entry in [FSE16.1] or [SSE10.1] Please check.</p>	153
<p>Error code: 8488  Location: /MTR/SA103F/CapitalAllowances/TotalCapitalAllowances  Description: [FSE57] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.  Transactional error (en): The entry in box [FSE57] should not be present as there is an entry in [FSE16.1] or [SSE10.1] Please check.</p>	153
<p>Error code: 8489  Location: /MTR/SA103S  Description: [SSE10.1] must be less than or equal to the sum of ( [SSE21/SSE22] + [SSE26] + [SSE27] ) if [SSE21/SSE22] is not negative.  Transactional error (en): The amount in box [SSE10.1] must be less than or equal to the sum of ( [SSE21/SSE22] + [SSE26] + [SSE27] ) if [SSE21/SSE22] is not negative. Please check.</p>	166
<p>Error code: 8490  Location: /MTR/SA103S/BusinessIncome/TradingIncomeAllowance  Description: If [SSE10.1] is present then all instances of [SSE21/SSE22] can not be negative  Transactional error (en): If there is an entry in box [SSE10.1] then all instances of [SSE21/SSE22] can not be negative. Please check.</p>	170
<p>Error code: 8491  Location: /MTR/SA103S/AllowableBusinessExpenses/CostOfGoods  Description: [SSE11] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.  Transactional error (en): The entry in box [SSE11] should not be present as there is an entry in [FSE16.1] or [SSE10.1]. Please check.</p>	171
<p>Error code: 8492  Location: /MTR/SA103S/AllowableBusinessExpenses/CarVanAndTravelExpenses  Description: [SSE12] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.  Transactional error (en): The entry in box [SSE12] should not be present as there is an entry in [FSE16.1] or [SSE10.1]. Please check.</p>	171
<p>Error code: 8493  Location: /MTR/SA103S/AllowableBusinessExpenses/WagesSalariesAndStaffCosts  Description: [SSE13] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.  Transactional error (en): The entry in box [SSE13] should not be present as there is an entry in [FSE16.1] or [SSE10.1]. Please check.</p>	172
<p>Error code: 8494  Location: /MTR/SA103S/AllowableBusinessExpenses/RentAndOtherPropertyCosts  Description: [SSE14] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.  Transactional error (en): The entry in box [SSE14] should not be present as there is an entry in [FSE16.1] or [SSE10.1]. Please check.</p>	172

<p>Error code: 8495  Location: /MTR/SA103S/AllowableBusinessExpenses/RepairsAndMaintenanceCosts  Description: [SSE15] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.  Transactional error (en): The entry in box [SSE15] should not be present as there is an entry in [FSE16.1] or [SSE10.1]. Please check.</p>	172
<p>Error code: 8496  Location: /MTR/SA103S/AllowableBusinessExpenses/AccountancyAndLegalFees  Description: [SSE16] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.  Transactional error (en): The entry in box [SSE16] should not be present as there is an entry in [FSE16.1] or [SSE10.1]. Please check.</p>	172
<p>Error code: 8497  Location: /MTR/SA103S/AllowableBusinessExpenses/InterestAndFinanceCharges  Description: [SSE17] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.  Transactional error (en): The entry in box [SSE17] should not be present as there is an entry in [FSE16.1] or [SSE10.1]. Please check.</p>	173
<p>Error code: 8498  Location: /MTR/SA103S/AllowableBusinessExpenses/PhoneAndOtherOfficeCosts  Description: [SSE18] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.  Transactional error (en): The entry in box [SSE18] should not be present as there is an entry in [FSE16.1] or [SSE10.1]. Please check.</p>	173
<p>Error code: 8499  Location: /MTR/SA103S/AllowableBusinessExpenses/OtherAllowableBusinessExpenses  Description: [SSE19] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.  Transactional error (en): The entry in box [SSE19] should not be present as there is an entry in [FSE16.1] or [SSE10.1]. Please check.</p>	173
<p>Error code: 8500  Location: /MTR/SA103S/AllowableBusinessExpenses/TotalAllowableExpenses  Description: [SSE20] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.  Transactional error (en): The entry in box [SSE20] should not be present as there is an entry in [FSE16.1] or [SSE10.1]. Please check.</p>	174
<p>Error code: 8501  Location: /MTR/SA103S/CapitalAllowances/AnnualInvestmentAllowance  Description: [SSE23] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.  Transactional error (en): The entry in box [SSE23] should not be present as there is an entry in [FSE16.1] or [SSE10.1]. Please check.</p>	175
<p>Error code: 8502  Location: /MTR/SA103S/CapitalAllowances/AllowanceForSmallBalanceOfUnrelievedExpenditure  Description: [SSE24] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.  Transactional error (en): The entry in box [SSE24] should not be present as there is an entry in [FSE16.1] or [SSE10.1]. Please check.</p>	175
<p>Error code: 8503  Location: /MTR/SA103S/CapitalAllowances/OtherCapitalAllowances  Description: [SSE25] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.  Transactional error (en): The entry in box [SSE25] should not be present as there is an entry in [FSE16.1] or [SSE10.1]. Please check.</p>	175
<p>Error code: 8504  Location: /MTR/SA103S/ProfitsLossesNICsAndCIS/NetBusinessLossForTax  Description: [SSE32] should not be present if any instance of [FSE16.1] or [SSE10.1] is present.  Transactional error (en): The entry in box [SSE32] should not be present as there is an entry in [FSE16.1] or [SSE10.1]. Please check.</p>	179
<p>Error code: 8505  Location: /MTR/SA105  Description: Total of all instances of [PRO5.1] and [PRO20.1] must not exceed [£1,000]  Transactional error (en): Total of all instances of [PRO5.1] and [PRO20.1] must not exceed [£1,000]</p>	238
<p>Error code: 8506  Location: /MTR/SA105  Description: Total of all instances of ( [PRO5] and [PRO11] where (both [PRO5.2] and [PRO18] are absent in that instance ) plus the total of all instances of ( [PRO20], [PRO22], [PRO23] and [PRO31] ) must not exceed [£150,000] if [PRO20.2] is absent.  Transactional error (en): Total of all instances of ( [PRO5] and [PRO11] where both (UKL-LET-TRAD-ACCT) and [PRO18] is absent in that instance ) plus the total of all instances of ( [PRO20], [PRO22], [PRO23] and [PRO31] ) must not exceed [£150,000] if [PRO20.2] is absent.</p>	238

<p>Error code: 8507  Location: /MTR/SA105/FurnishedHolidayLettings  Description: If there is an occurrence of [PRO5-19] without [PRO18], and any box in [SA105] after the end of [PRO5-19] has been submitted, then [PRO20.2] and the [PRO5.2] from that occurrence must either both be submitted or both be absent.  Transactional error (en): If there is an occurrence of [PRO5-19] without [PRO18], and any box in [SA105] after the end of [PRO5-19] has been submitted, then [PRO20.2] and the [PRO5.2] from that occurrence must either both be submitted or both be absent.</p>	240
<p>Error code: 8508  Location: /MTR/SA105/FurnishedHolidayLettings  Description: If an instance of [PRO5-19] exists where [PRO18] is present, [PRO5.2] is absent and [PRO5] or [PRO11] are present then the sum of ( [PRO5] and [PRO11] ) for that instance plus the total for all instances of ( [FOR14], [FOR16] and [FOR20] ) must not exceed [£150,000].  Transactional error (en): If an instance of [PRO5-19] exists where [PRO18] is present, [PRO5.2] is absent and [PRO5] or [PRO11] are present then the sum of ( [PRO5] and [PRO11] ) for that instance plus the total for all instances of ( [FOR14], [FOR16] and [FOR20] ) must not exceed [£150,000].</p>	240
<p>Error code: 8509  Location: /MTR/SA105/FurnishedHolidayLettings/PropertyIncomeAllowance  Description: [PRO5.1] must not exceed the sum of [PRO5] and [PRO11].  Transactional error (en): The amount in box [PRO5.1] exceeds [PRO5] and [PRO11]. Please check.</p>	241
<p>Error code: 8510  Location: /MTR/SA105/FurnishedHolidayLettings/FurnishedHolidayLettingsExpenses  Description: [PRO6] should not be present if any instance of [PRO5.1] or [PRO20.1] or [FOR14.1] is present.  Transactional error (en): The entry in box [PRO6] should not be present as there is an entry in [PRO5.1] or [PRO20.1] or [FOR14.1] Please check.</p>	241
<p>Error code: 8511  Location: /MTR/SA105/FurnishedHolidayLettings/FurnishedHolidayLettingsInterestEtcCosts  Description: [PRO7] should not be present if any instance of [PRO5.1] or [PRO20.1] or [FOR14.1] is present.  Transactional error (en): The entry in box [PRO7] should not be present as there is an entry in [PRO5.1] or [PRO20.1] or [FOR14.1] Please check.</p>	242
<p>Error code: 8512  Location: /MTR/SA105/FurnishedHolidayLettings/FurnishedHolidayLettingsManagementEtcFees  Description: [PRO8] should not be present if any instance of [PRO5.1] or [PRO20.1] or [FOR14.1] is present.  Transactional error (en): The entry in box [PRO8] should not be present as there is an entry in [PRO5.1] or [PRO20.1] or [FOR14.1] Please check.</p>	242
<p>Error code: 8513  Location: /MTR/SA105/FurnishedHolidayLettings/FurnishedHolidayLettingsOtherExpenses  Description: [PRO9] should not be present if any instance of [PRO5.1] or [PRO20.1] or [FOR14.1] is present.  Transactional error (en): The entry in box [PRO9] should not be present as there is an entry in [PRO5.1] or [PRO20.1] or [FOR14.1] Please check.</p>	242
<p>Error code: 8514  Location: /MTR/SA105/FurnishedHolidayLettings/PrivateUseAdjustment  Description: [PRO10] should not be present if any instance of [PRO5.1] or [PRO20.1] or [FOR14.1] is present.  Transactional error (en): The entry in box [PRO10] should not be present as there is an entry in [PRO5.1] or [PRO20.1] or [FOR14.1] Please check.</p>	243
<p>Error code: 8515  Location: /MTR/SA105/FurnishedHolidayLettings/CapitalAllowances  Description: [PRO12] should not be present if any instance of [PRO5.1] or [PRO20.1] or [FOR14.1] is present.  Transactional error (en): The entry in box [PRO12] should not be present as there is an entry in [PRO5.1] or [PRO20.1] or [FOR14.1] Please check.</p>	244
<p>Error code: 8516  Location: /MTR/SA105/FurnishedHolidayLettings/LossForYear  Description: [PRO16] should not be present if any instance of [PRO5.1] or [PRO20.1] or [FOR14.1] is present.  Transactional error (en): The entry in box [PRO16] should not be present as there is an entry in [PRO5.1] or [PRO20.1] or [FOR14.1] Please check.</p>	245
<p>Error code: 8517  Location: /MTR/SA105/PropertyIncomeAndExpenses/PropertyIncomeAllowance  Description: [PRO20.1] must not exceed the sum of [PRO20], [PRO22], [PRO23] and [PRO31].  Transactional error (en): The amount in box [PRO20.1] exceeds [PRO20], [PRO22], [PRO23] and [PRO31]. Please check.</p>	247
<p>Error code: 8518  Location: /MTR/SA105/PropertyIncomeAndExpenses/RentRatesInsuranceAndGroundRents  Description: [PRO24] should not be present if any instance of [PRO5.1] or [PRO20.1] or [FOR14.1] is present.  Transactional error (en): The entry in box [PRO24] should not be present as there is an entry in [PRO5.1] or [PRO20.1] or [FOR14.1] Please check.</p>	248

<p>Error code: 8519  Location: /MTR/SA105/PropertyIncomeAndExpenses/RepairsAndMaintenance  Description: [PRO25] should not be present if any instance of [PRO5.1] or [PRO20.1] or [FOR14.1] is present.  Transactional error (en): The entry in box [PRO25] should not be present as there is an entry in [PRO5.1] or [PRO20.1] or [FOR14.1] Please check.</p>	248
<p>Error code: 8520  Location: /MTR/SA105/PropertyIncomeAndExpenses/AllowableInterestAndOtherFinancialCharges  Description: [PRO26] should not be present if any instance of [PRO5.1] or [PRO20.1] or [FOR14.1] is present.  Transactional error (en): The entry in box [PRO26] should not be present as there is an entry in [PRO5.1] or [PRO20.1] or [FOR14.1] Please check.</p>	248
<p>Error code: 8521  Location: /MTR/SA105/PropertyIncomeAndExpenses/LegalManagementAndProfessionalFees  Description: [PRO27] should not be present if any instance of [PRO5.1] or [PRO20.1] or [FOR14.1] is present.  Transactional error (en): The entry in box [PRO27] should not be present as there is an entry in [PRO5.1] or [PRO20.1] or [FOR14.1] Please check.</p>	249
<p>Error code: 8522  Location: /MTR/SA105/PropertyIncomeAndExpenses/CostsOfServicesProvided  Description: [PRO28] should not be present if any instance of [PRO5.1] or [PRO20.1] or [FOR14.1] is present.  Transactional error (en): The entry in box [PRO28] should not be present as there is an entry in [PRO5.1] or [PRO20.1] or [FOR14.1] Please check.</p>	249
<p>Error code: 8523  Location: /MTR/SA105/PropertyIncomeAndExpenses/OtherPropertyExpenses  Description: [PRO29] should not be present if any instance of [PRO5.1] or [PRO20.1] or [FOR14.1] is present.  Transactional error (en): The entry in box [PRO29] should not be present as there is an entry in [PRO5.1] or [PRO20.1] or [FOR14.1] Please check.</p>	249
<p>Error code: 8524  Location: /MTR/SA105/TaxableProfitOrLoss/PrivateUseAdjustment  Description: [PRO30] should not be present if any instance of [PRO5.1] or [PRO20.1] or [FOR14.1] is present.  Transactional error (en): The entry in box [PRO30] should not be present as there is an entry in [PRO5.1] or [PRO20.1] or [FOR14.1] Please check.</p>	250
<p>Error code: 8525  Location: /MTR/SA105/TaxableProfitOrLoss/AnnualInvestmentAllowance  Description: [PRO32] should not be present if any instance of [PRO5.1] or [PRO20.1] or [FOR14.1] is present.  Transactional error (en): The entry in box [PRO32] should not be present as there is an entry in [PRO5.1] or [PRO20.1] or [FOR14.1] Please check.</p>	251
<p>Error code: 8526  Location: /MTR/SA105/TaxableProfitOrLoss/AnnualInvestmentAllowance  Description: [PRO32] should not be present if [PRO20.2] is absent  Transactional error (en): The entry in box [PRO32] should not be present as there is no entry in [PRO20.2] Please check.</p>	251
<p>Error code: 8527  Location: /MTR/SA105/TaxableProfitOrLoss/ZeroEmissionGoodsVehicleAllowance  Description: [PRO34] should not be present if any instance of [PRO5.1] or [PRO20.1] or [FOR14.1] is present.  Transactional error (en): The entry in box [PRO34] should not be present as there is an entry in [PRO5.1] or [PRO20.1] or [FOR14.1] Please check.</p>	252
<p>Error code: 8528  Location: /MTR/SA105/TaxableProfitOrLoss/EnhancedCapitalAllowances  Description: [PRO35] should not be present if any instance of [PRO5.1] or [PRO20.1] or [FOR14.1] is present.  Transactional error (en): The entry in box [PRO35] should not be present as there is an entry in [PRO5.1] or [PRO20.1] or [FOR14.1] Please check.</p>	253
<p>Error code: 8529  Location: /MTR/SA105/TaxableProfitOrLoss/CostsOfReplacingDomesticItems  Description: [PRO36] should not be present if any instance of [PRO5.1] or [PRO20.1] or [FOR14.1] is present.  Transactional error (en): The entry in box [PRO36] should not be present as there is an entry in [PRO5.1] or [PRO20.1] or [FOR14.1] Please check.</p>	253
<p>Error code: 8530  Location: /MTR/SA105/TaxableProfitOrLoss/FreeportAndInvestmentZonesStructuresAndBuildingsAllowance  Description: [PRO33.2] should not be present if any instance of [PRO5.1] or [PRO20.1] or [FOR14.1] is present.  Transactional error (en): The entry in box [PRO33.2] should not be present as there is an entry in [PRO5.1] or [PRO20.1] or [FOR14.1] Please check.</p>	252

<p>Error code: 8531  Location: /MTR/SA105/TaxableProfitOrLoss/AdjustedLossForTheYear  Description: [PRO41] should not be present if [PRO20.1] is present.  Transactional error (en): The entry in box [PRO41] should not be present as there is an entry in box [PRO20.1] Please check.</p>	254
<p>Error code: 8532  Location: /MTR/SA105/TaxableProfitOrLoss/LossSetOffAgainstTotalIncomeOfTheYear  Description: [PRO42] should not be present if [PRO20.1] is present.  Transactional error (en): The entry in box [PRO42] should not be present as there is an entry in [PRO20.1] Please check.</p>	255
<p>Error code: 8533  Location: /MTR/SA105/TaxableProfitOrLoss/LossSetOffAgainstTotalIncomeOfTheYear  Description: [PRO42] should not be present if [PRO20.2] is absent  Transactional error (en): The entry in box [PRO42] should not be present as there is no entry in [PRO20.2] Please check.</p>	255
<p>Error code: 8534  Location: /MTR/SA105/TaxableProfitOrLoss/ResidentialFinanceCosts  Description: [PRO44] should not be present if any instance of [PRO5.1] or [PRO20.1] or [FOR14.1] is present.  Transactional error (en): The entry in box [PRO44] should not be present as there is an entry in [PRO5.1] or [PRO20.1] or [FOR14.1] Please check.</p>	255
<p>Error code: 8535  Location: /MTR/SA106  Description: Total of all instances of [FOR14.1] must not exceed [£1,000]  Transactional error (en): Total of all instances of [FOR14.1] must not exceed [£1,000] Please check.</p>	257
<p>Error code: 8536  Location: /MTR/SA106  Description: All occurrences of [FOR14-FOR24.2 / FOR30A-FOR30F] must have the same value of [FOR14.2].  Transactional error (en): All values in [FOR14.2] must match values in [FOR14-FOR24.2 / FOR30A-FOR30F]. Please check.</p>	257
<p>Error code: 8537  Location: /MTR/SA106  Description: Total across all instances of [FOR14], [FOR16] &amp; [FOR20] must not exceed [£150,000] if no [FOR14.2] is present  Transactional error (en): Total across all instances of [FOR14], [FOR16] &amp; [FOR20] must not exceed [£150,000] if no [FOR14.2] is present.</p>	257
<p>Error code: 8538  Location: /MTR/SA106/OverseasLandAndPropertyIncomeDetails  Description: Within each [FOR14-FOR24.2 / FOR30A-FOR30F], the total of [FOR14], [FOR16] and [FOR20] must not exceed [£150,000] if [FOR14.2] is absent  Transactional error (en): Within each [FOR14-FOR24.2 / FOR30A-FOR30F], the total of [FOR14], [FOR16] and [FOR20] must not exceed [£150,000] if there is no entry in [FOR14.2] Please check.</p>	276
<p>Error code: 8539  Location: /MTR/SA106/OverseasLandAndPropertyIncomeDetails  Description: Where both an occurrence of [FOR14] and a [PRO5-19] with [PRO5] and [PRO18] present, the value of [FOR14.2] and the value of [PRO5.2] from that occurrence of [PRO5-19] must be the same.  Transactional error (en): Where both an occurrence of [FOR14] and a [PRO5-19] with [PRO5] and [PRO18] present, the value of [FOR14.2] and the value of [PRO5.2] from that occurrence of [PRO5-19] must be the same.</p>	276
<p>Error code: 8540  Location: /MTR/SA106/OverseasLandAndPropertyIncomeDetails/PropertyIncomeAllowance  Description: [FOR24] should be present if [FOR14.1] is present  Transactional error (en): There is an entry in [FOR14.1]. Please complete [FOR24].</p>	277
<p>Error code: 8541  Location: /MTR/SA106/OverseasLandAndPropertyIncomeDetails/AllowablePropertyExpenses  Description: [FOR17] should not be present if any instance of [PRO5.1] or [PRO20.1] or [FOR14.1] is present.  Transactional error (en): The entry in box [FOR17] should not be present as there is an entry in [PRO5.1] or [PRO20.1] or [FOR14.1] Please check.</p>	278
<p>Error code: 8542  Location: /MTR/SA106/OverseasLandAndPropertyIncomeDetails/PrivateUseAdjustment  Description: [FOR19] should not be present if any instance of [PRO5.1] or [PRO20.1] or [FOR14.1] is present.  Transactional error (en): The entry in box [FOR19] should not be present as there is an entry in [PRO5.1] or [PRO20.1] or [FOR14.1] Please check.</p>	278
<p>Error code: 8543  Location: /MTR/SA106/OverseasLandAndPropertyIncomeDetails/CapitalAllowances  Description: [FOR21] should not be present if any instance of [PRO5.1] or [PRO20.1] or [FOR14.1] is present.  Transactional error (en): The entry in box [FOR21] should not be present as there is an entry in [PRO5.1] or [PRO20.1] or [FOR14.1] Please check.</p>	279

<p>Error code: 8544</p> <p>Location: /MTR/SA106/OverseasLandAndPropertyIncomeDetails/ZeroEmissionGoodsVehicleAllowance</p> <p>Description: [FOR22] should not be present if any instance of [PRO5.1] or [PRO20.1] or [FOR14.1] is present.</p> <p>Transactional error (en): The entry in box [FOR22] should not be present as there is an entry in [PRO5.1] or [PRO20.1] or [FOR14.1] Please check.</p>	280
<p>Error code: 8545</p> <p>Location: /MTR/SA106/OverseasLandAndPropertyIncomeDetails/CostsOfReplacingDomesticItems</p> <p>Description: [FOR23] should not be present if any instance of [PRO5.1] or [PRO20.1] or [FOR14.1] is present.</p> <p>Transactional error (en): The entry in box [FOR23] should not be present as there is an entry in [PRO5.1] or [PRO20.1] or [FOR14.1] Please check.</p>	281
<p>Error code: 8546</p> <p>Location: /MTR/SA106/OverseasLandAndPropertyIncomeDetails/AdjustedProfitOrLossForTheYear</p> <p>Description: If [FOR14.1] is present then [FOR24] must not be negative</p> <p>Transactional error (en): If [FOR14.1] is present then [FOR24] must not be negative</p>	281
<p>Error code: 8547</p> <p>Location: /MTR/SA106/OverseasLandAndPropertyIncomeDetails/ResidentialFinanceCosts</p> <p>Description: [FOR24.1] should not be present if any instance of [PRO5.1] or [PRO20.1] or [FOR14.1] is present.</p> <p>Transactional error (en): The entry in box [FOR24.1] should not be present as there is an entry in [PRO5.1] or [PRO20.1] or [FOR14.1] Please check.</p>	281
<p>Error code: 8548</p> <p>Location: /MTR/SA106/TotalAdjustedProfitOrLoss</p> <p>Description: If a [FOR14.1] is present then [FOR25] must not be negative</p> <p>Transactional error (en): If a [FOR14.1] is present then [FOR25] must not be negative</p>	283
<p>Error code: 8549</p> <p>Location: /MTR/SA106/LossSetOffAgainstTotalIncome</p> <p>Description: [FOR31] should not be present if [FOR14.1] is present.</p> <p>Transactional error (en): As [FOR14.1] is present you cannot have an entry in [FOR31] Please check</p>	285
<p>Error code: 8550</p> <p>Location: /MTR/SA106/LossSetOffAgainstTotalIncome</p> <p>Description: [FOR31] should not be present if [FOR14.2] is not present</p> <p>Transactional error (en): You cannot have an entry in [FOR31] as there is no entry in [FOR14.2] Please check</p>	285
<p>Error code: 8551</p> <p>Location: /MTR/SA106/OverseasLandAndPropertyIncomeDetails/ZeroEmissionCarAllowance</p> <p>Description: [FOR21.1] should not be present if any instance of [PRO5.1] or [PRO20.1] or [FOR14.1] is present.</p> <p>Transactional error (en): The entry in box [FOR21.1] should not be present as there is an entry in [PRO5.1] or [PRO20.1] or [FOR14.1] Please check.</p>	279
<p>Error code: 8552</p> <p>Location: /MTR/SA109/RemittanceBasis/DeemedUKdomicileAndPreviouslyClaimedRemittanceBasis</p> <p>Description: If [NRD30] is present then [NRD28] must not be present unless [NRD29] is present.</p> <p>Transactional error (en): If [NRD30] is present then [NRD28] must not be present unless [NRD29] is present.</p>	335
<p>Error code: 8553</p> <p>Location: /MTR/SA109/RemittanceBasis/DeemedUKdomicileAndPreviouslyClaimedRemittanceBasis</p> <p>Description: If [NRD30] is present then at least one of [NRD23.1] and [NRD23.2] should be present.</p> <p>Transactional error (en): [NRD30] is present so at least one of [NRD23.1] and [NRD23.2] must be present. Please check</p>	335
<p>Error code: 8554</p> <p>Location: /MTR</p> <p>Description: The total of all instances of [SSE10.1] and [FSE16.1] must not exceed [£1,000].</p> <p>Transactional error (en): The total of all instances of [SSE10.1] and [FSE16.1] exceeds [£1,000]. Please check.</p>	55
<p>Error code: 8555</p> <p>Location: /MTR/SA106/OverseasLandAndPropertyIncomeDetails/ZeroEmissionCarAllowance</p> <p>Description: [FOR24] should be present if [FOR21.1] is present</p> <p>Transactional error (en): There is an entry in [FOR21.1]. Please complete [FOR24].</p>	279
<p>Error code: 8559</p> <p>Location: /MTR/SA105/TaxableProfitOrLoss/ZeroEmissionCarAllowance</p> <p>Description: [PRO34.1] should not be present if any instance of [PRO5.1] or [PRO20.1] or [FOR14.1] is present.</p> <p>Transactional error (en): The entry in box [PRO34.1] should not be present as there is an entry in [PRO5.1] or [PRO20.1] or [FOR14.1] Please check.</p>	252

Error code: 8560 Location: /MTR/SA103F/BusinessIncome/TradingIncomeAllowance Description: If [FSE16.1] is present then all instances of [SSE21/SSE22] can not be negative Transactional error (en): If there is an entry in box [FSE16.1] then all instances of [SSE21/SSE22] can not be negative. Please check.	138
Error code: 8563 Location: /MTR/SA103F/CapitalAllowances Description: [FSE57] should be present if [FSE52.1] is present Transactional error (en): There is an entry in [FSE52.1]. Please complete [FSE57].	149
Error code: 8564 Location: /MTR/SA103F/CapitalAllowances Description: [FSE57] should be present if [FSE53.1] is present Transactional error (en): There is an entry in [FSE53.1]. Please complete [FSE57].	149
Error code: 8565 Location: /MTR/SA101/OtherInformation/TaxAvoidanceSchemes/ExpectedAdvantageTaxYear Description: [AIL20] must be a valid pair of consecutive years in the format YYYY-YY. Transactional error (en): [AIL20] must be a valid pair of consecutive years in the format YYYY-YY.	112
Error code: 8566 Location: /MTR/SA103F/CapitalAllowances/FreeportAndInvestmentZonesStructuresAndBuildingsAllowance Description: [FSE53.1] should not be present if any instance of [FSE16.1] or [SSE10.1] is present. Transactional error (en): The entry in box [FSE53.1] should not be present as there is an entry in [FSE16.1] or [SSE10.1] Please check.	152
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