HMRC
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Corporation Tax Return (2014)

Version: 1.995

XML Schema documentation for:

CT (v1.995)

GovTalk-Envelope (v2.0-HMRC)

Generated: 3 September 2026 (by r605498)

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How to read this document

Navigation

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

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

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

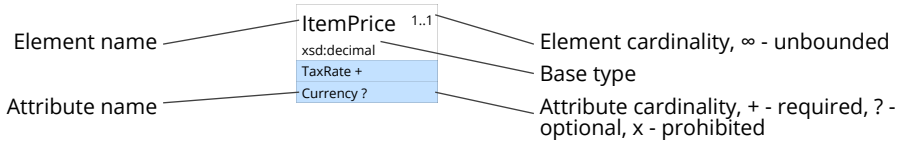
Schemas

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

Structures

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

Diagrams



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

Rules

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

Patterns

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

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

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

.

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

XML Definitions

schema: CT

URI	http://www.govtalk.gov.uk/taxation/CT/5
Schema location	CT-2014-v1-995.xsd
documentation	HMRC FBI Corporation Tax Return
gtKeywords	taxation, Corporation, FBI, File By Internet, HMRC, CT600, CT600A, CT600B, CT600C, CT600D, CT600E, CT600F, CT600G, CT600H, CT600I, CT600J, CT600K, CT600L, CT600M, CT600N, CT600P
version	1.995
Audience	e-service developers
Contributor	CoreFiling Ltd
Creator	HMRC
Date.Created	2014-07-15
Format.MediaType	text/xml
Format.Syntax	http://www.w3c.org/2001/XMLSchema
Format.Description	XML Schema, W3C Recommendation 2001
Identifier	{http://www.govtalk.gov.uk/taxation/CT/5}CT
Language	[ISO 639-2/B] ENG
Publisher	HMRC
Rights.Copyright	(C) Crown Copyright 2001-2026
Subject.Category	Economics and Finance - Tax
Subject.Project	On-line Tax Return filing
Title	IR Corporation Tax Submission
Type	architectural
Date.Modified	2026-09-03

schema contents:

element	IRenvelope
element	IRheader
element	Contains
type	AttachmentStructure
type	PeriodType
type	IRnonNegativeWholeUnitsMonetaryStructure
type	CTwholePoundStructure
type	CTpoundPenceStructure
type	CTaddressStructure
type	XBRLsubmissionDetails
type	XBRLsubmission
type	ChargeAndAllowance
type	ArisingAndMaximum
type	CTexcludedCharsStringType
type	CTfilenameType
type	CTYesNoNAType
type	CTtenDigitInt
type	CTalphaNumericStringType
type	CTA
type	CTB
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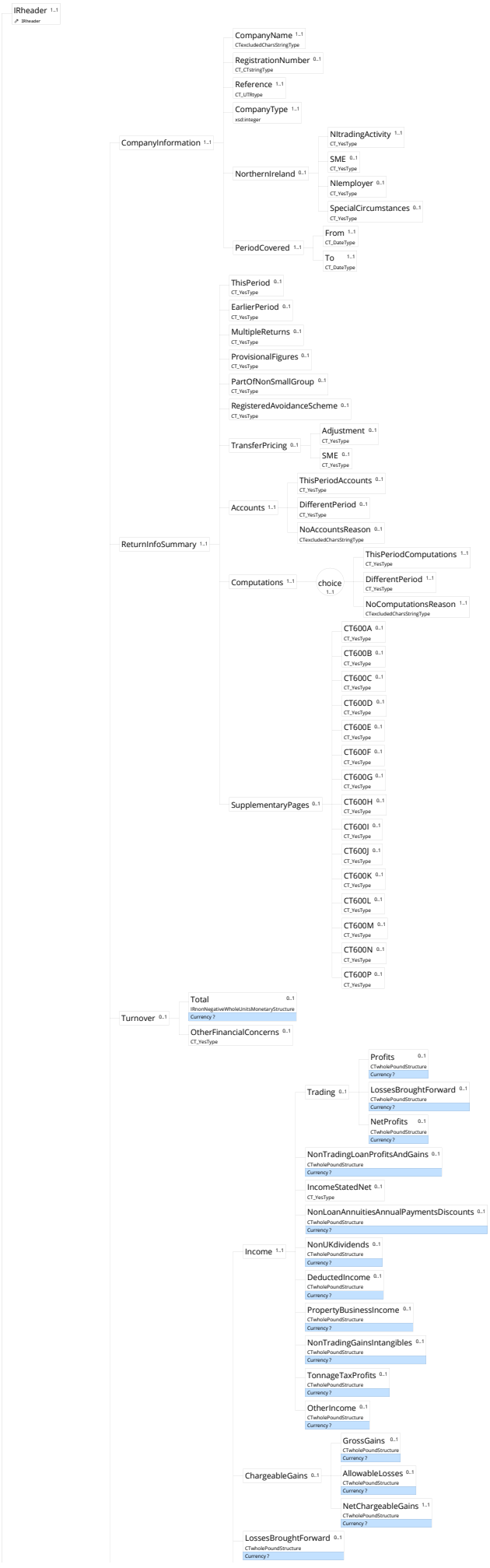
type	CTG
type	CTH
type	CTI
type	CTJ
type	CTK
type	CTL
type	CTM
type	CTN
type	CTP
type	YesNoType
type	CTnominalShareValueStructure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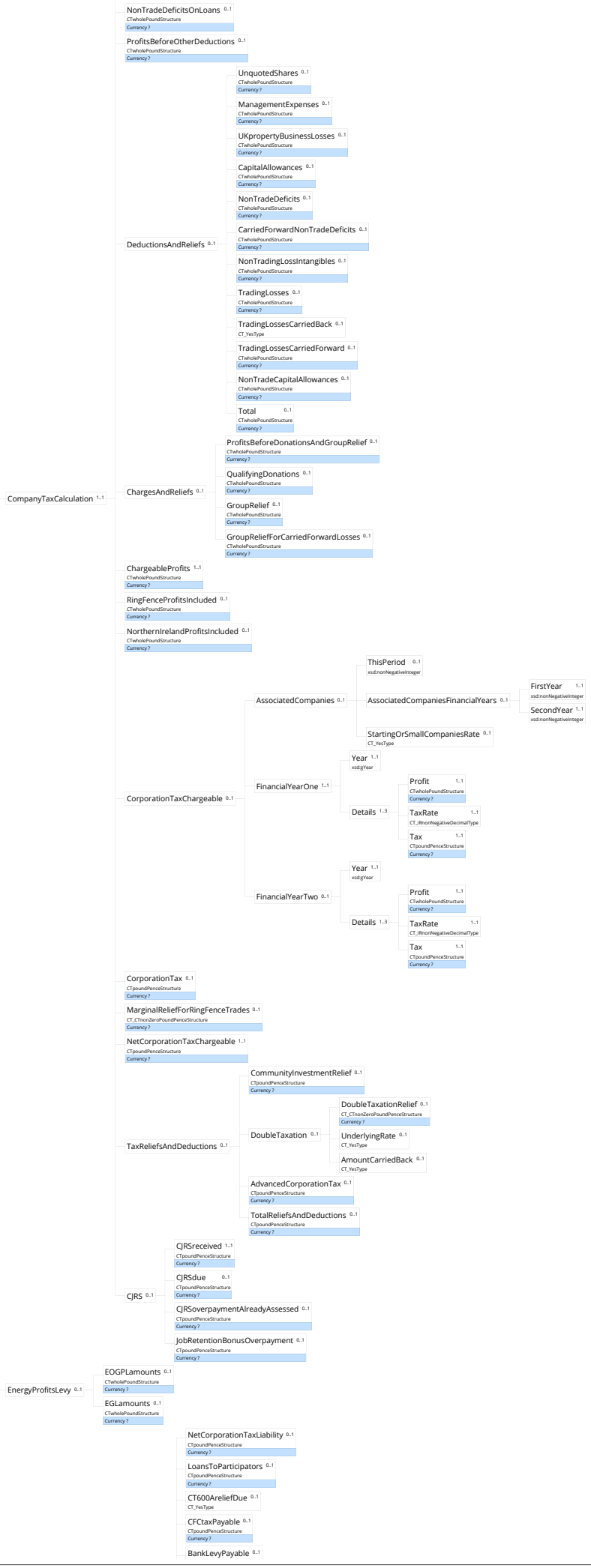
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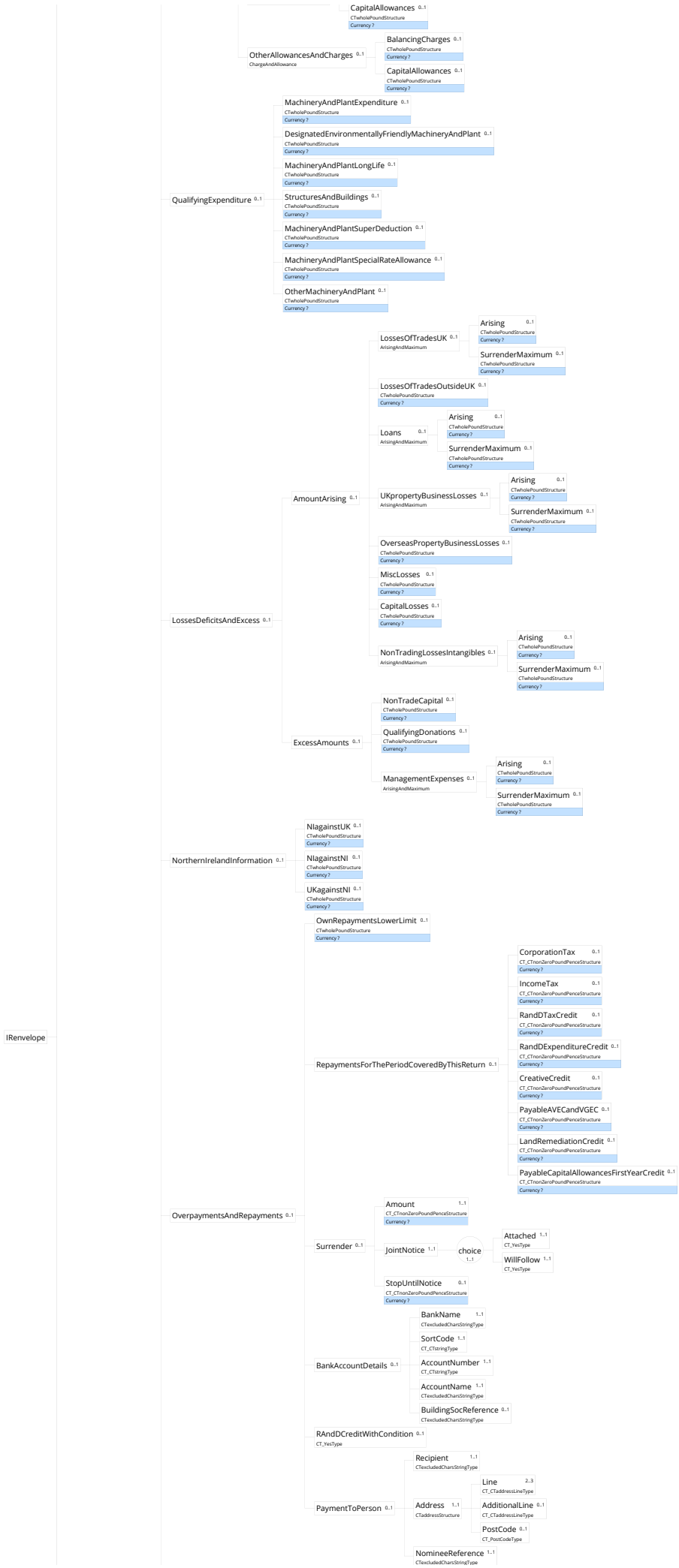
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WillFollow 1..1
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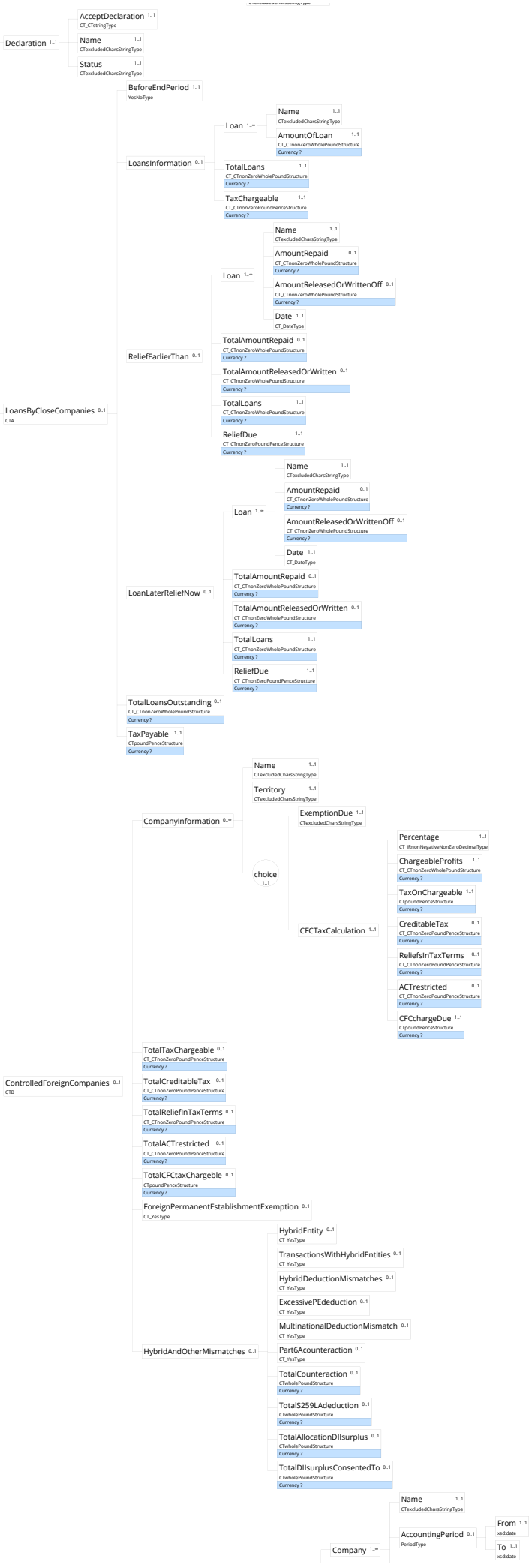
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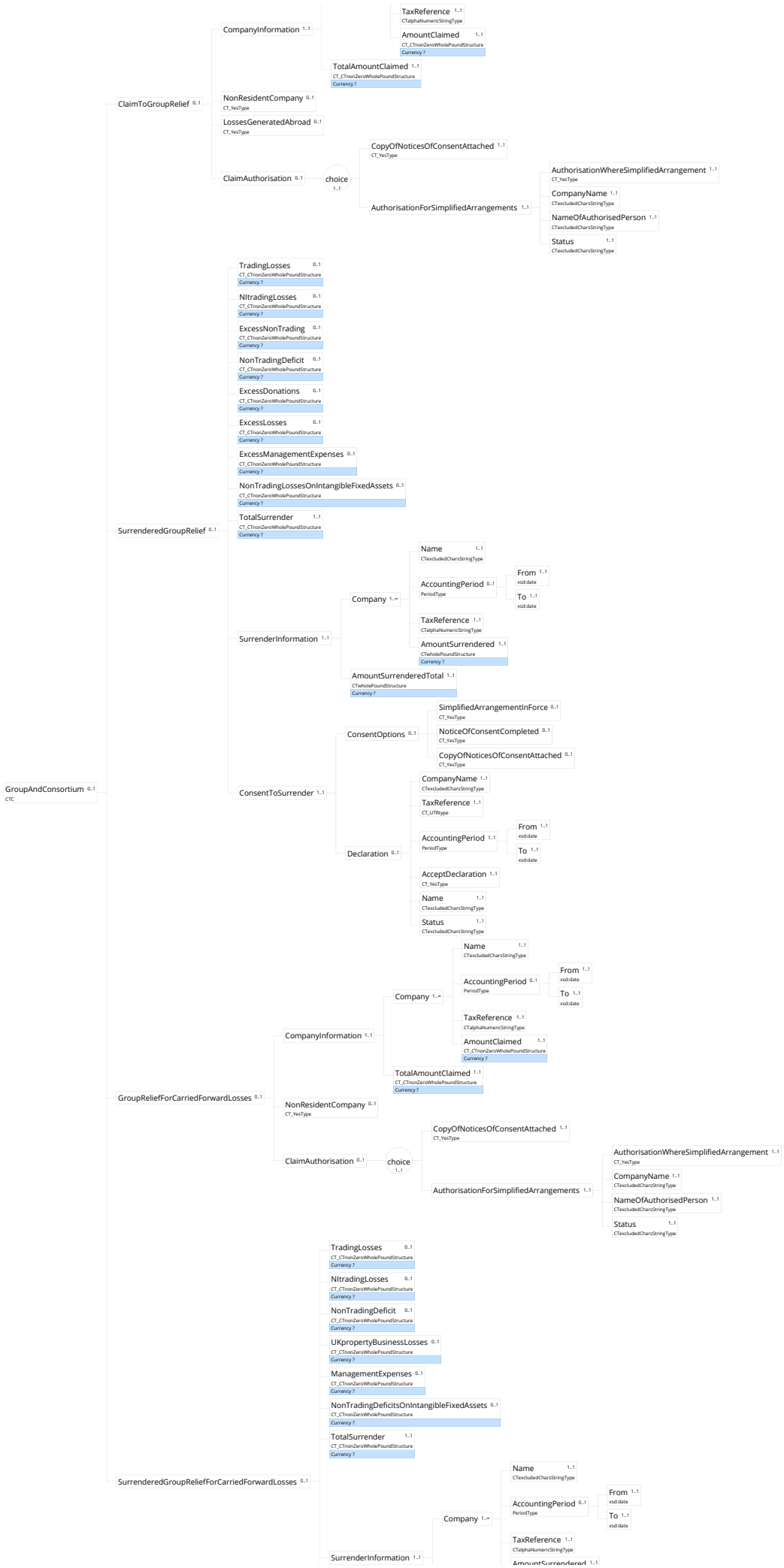
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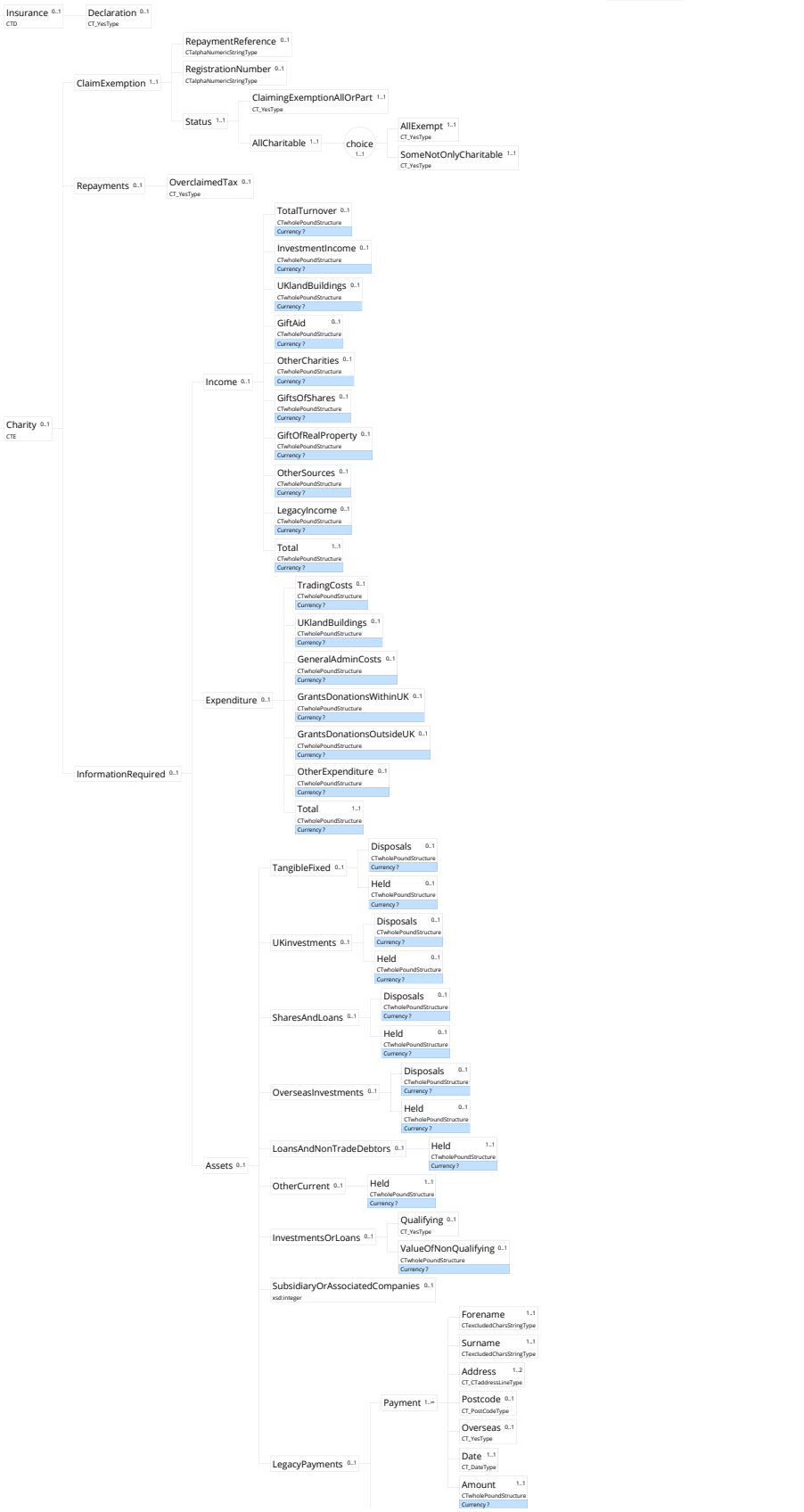
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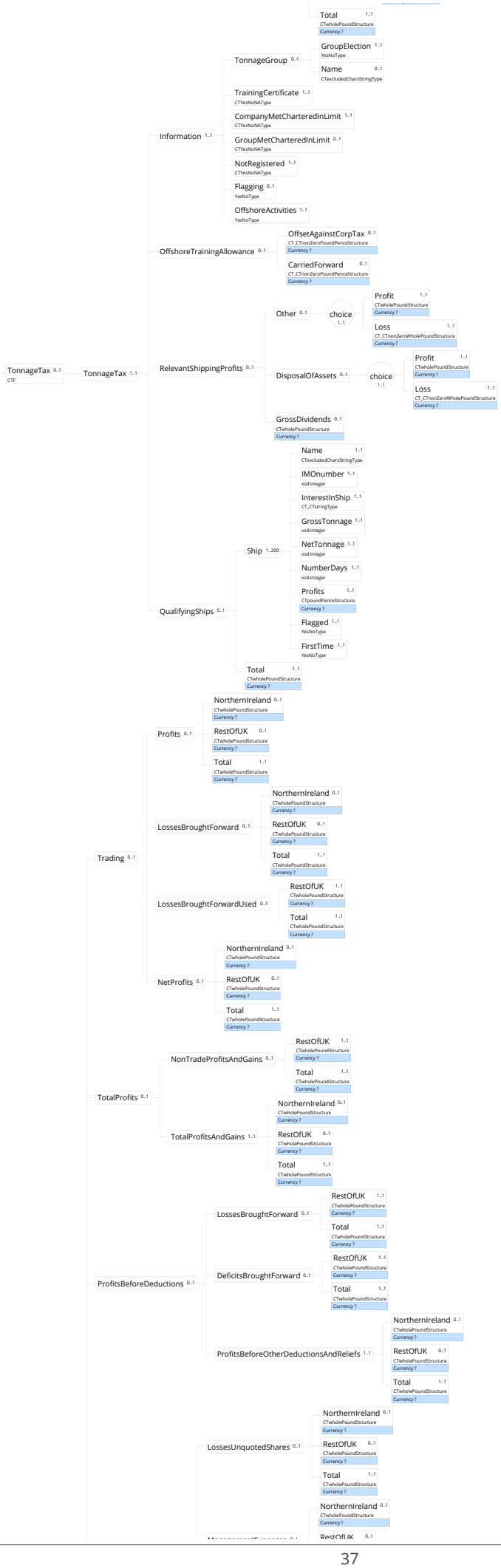
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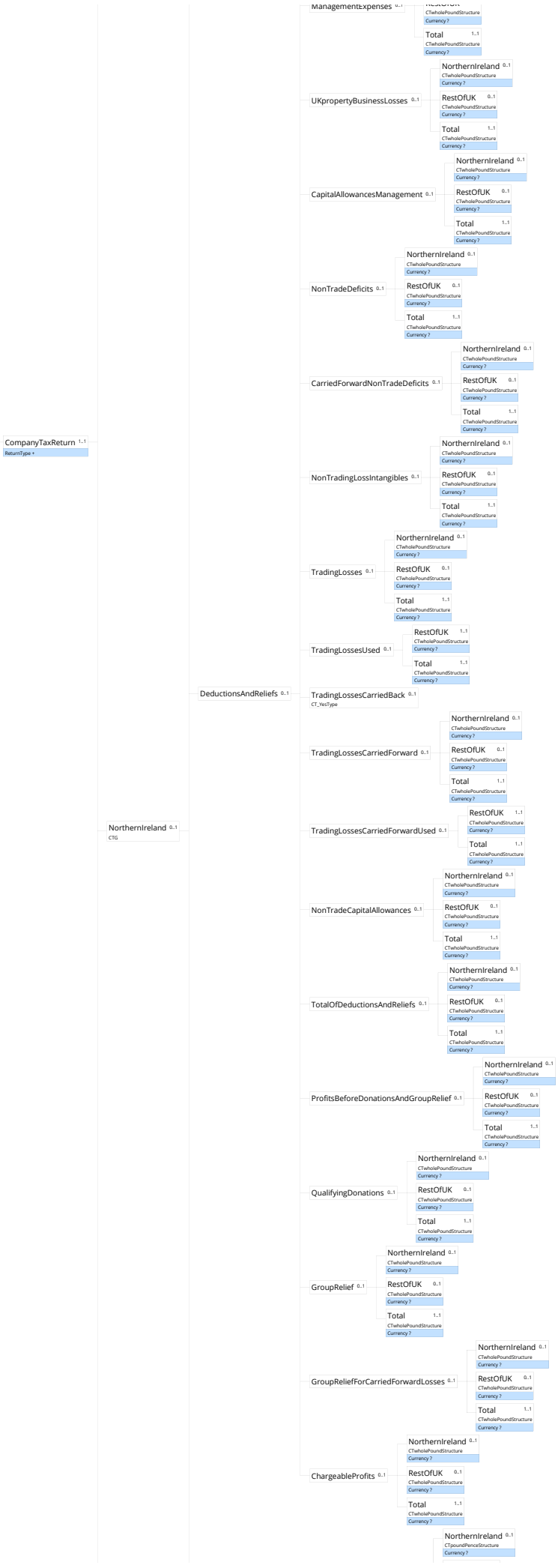
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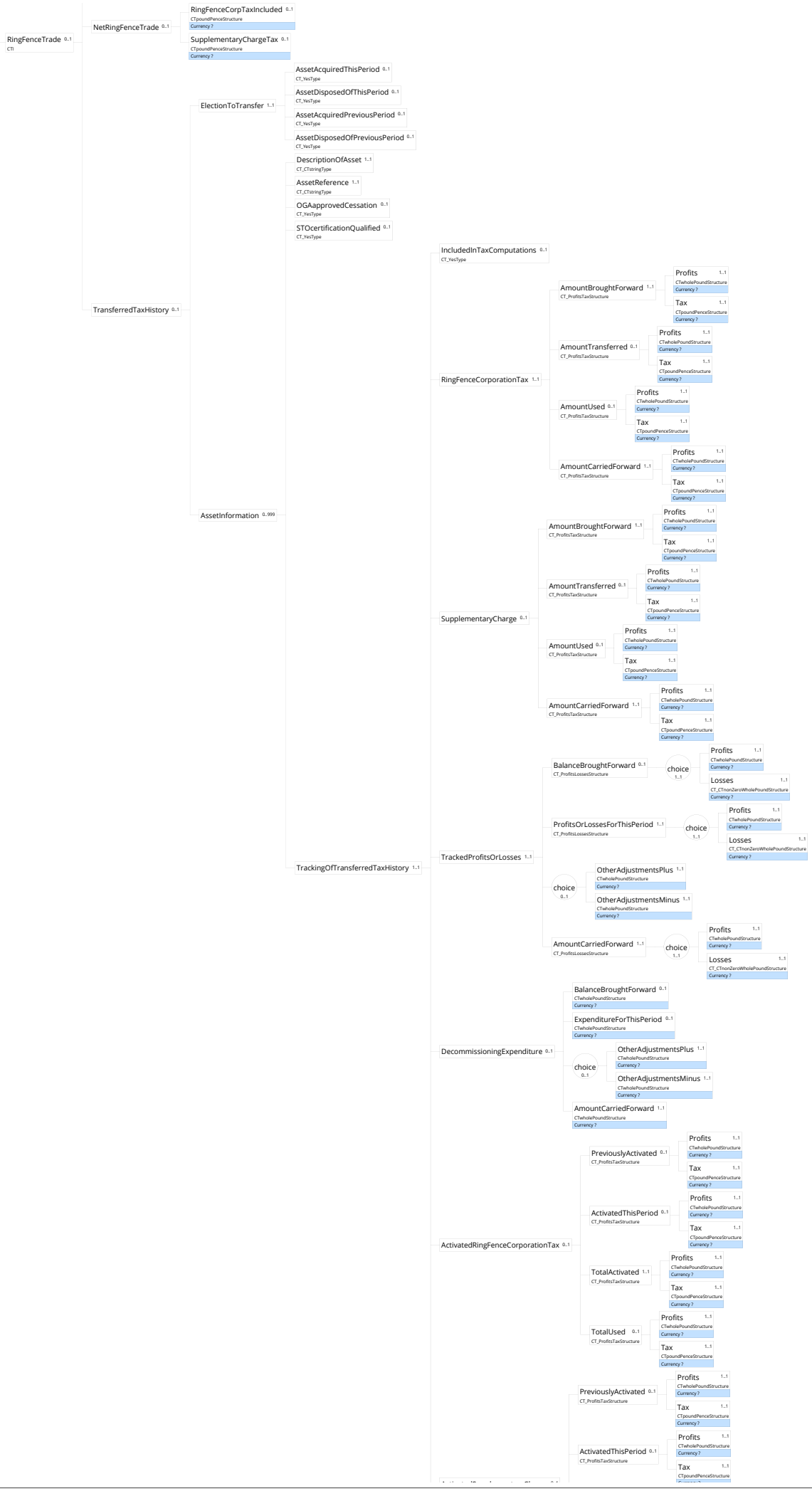
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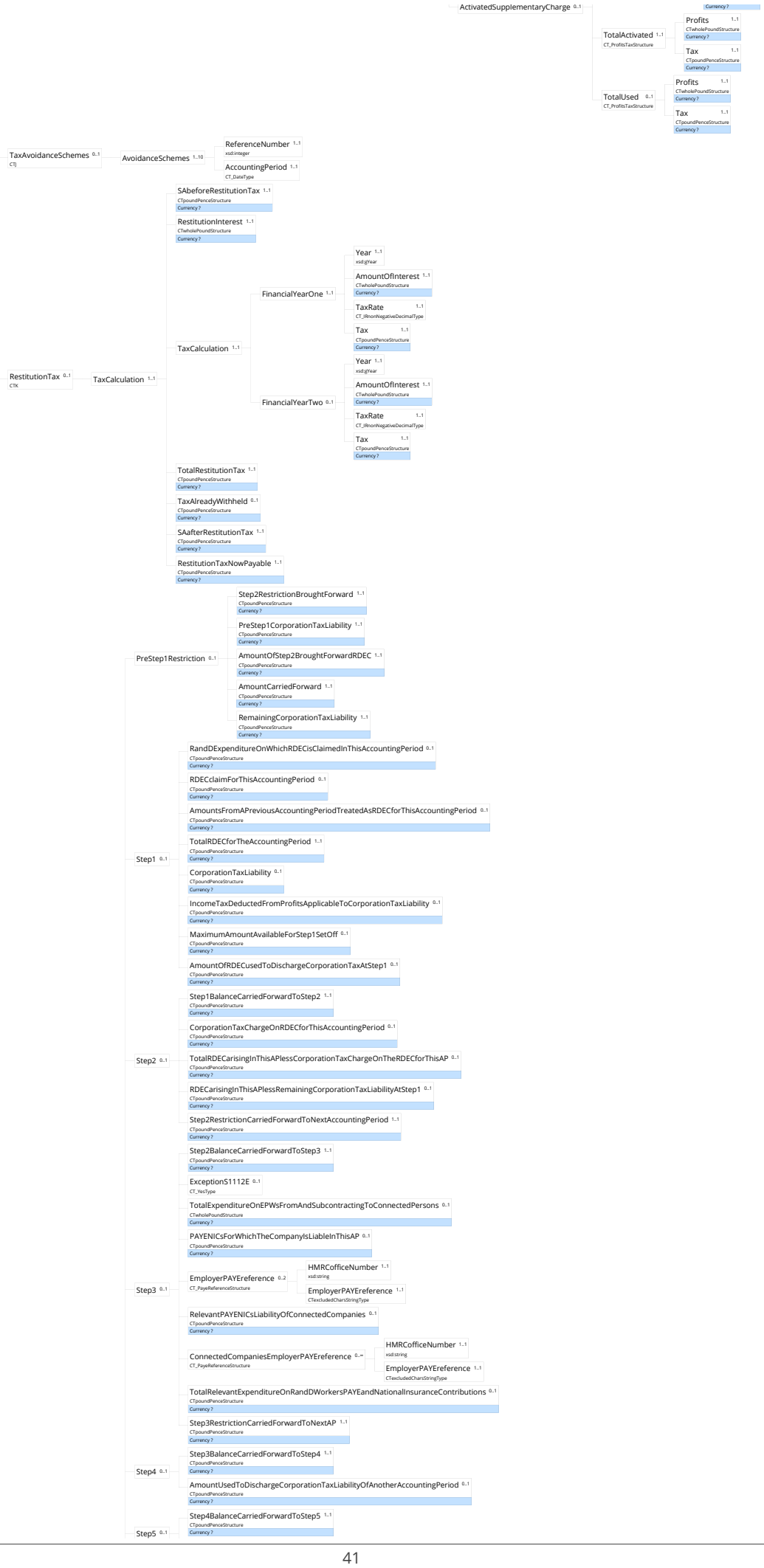
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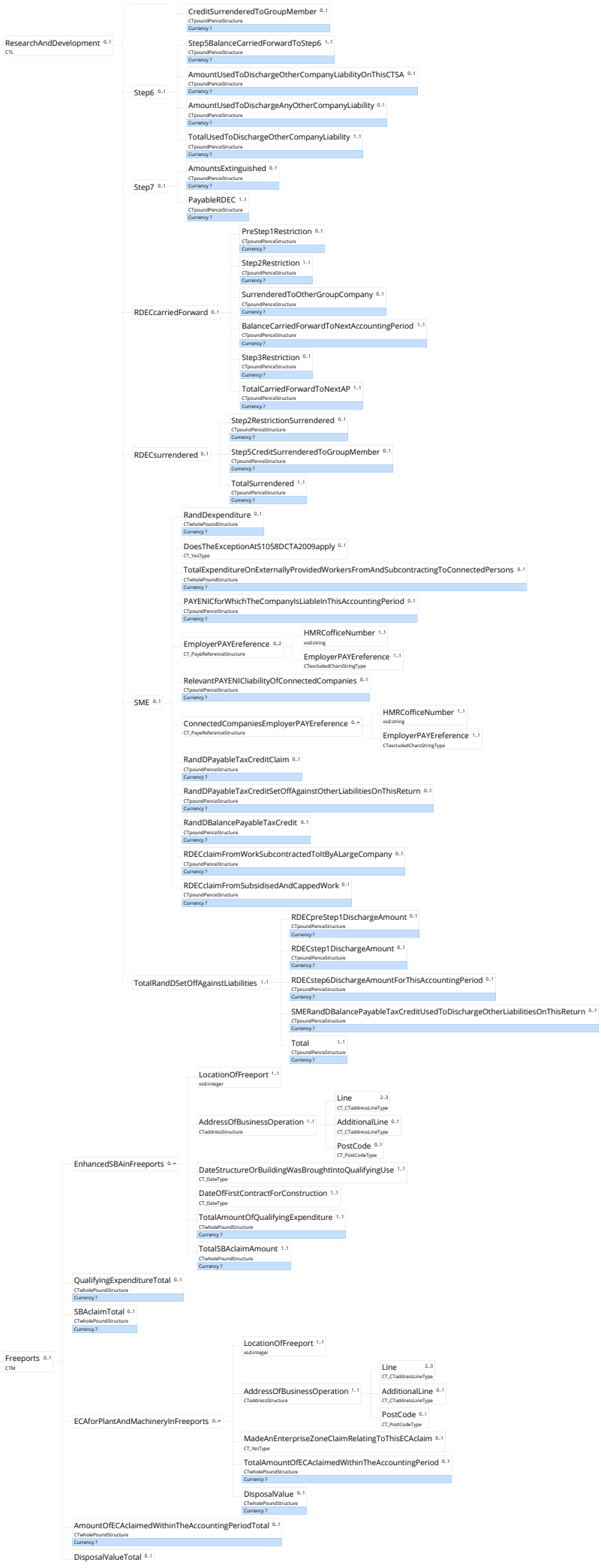
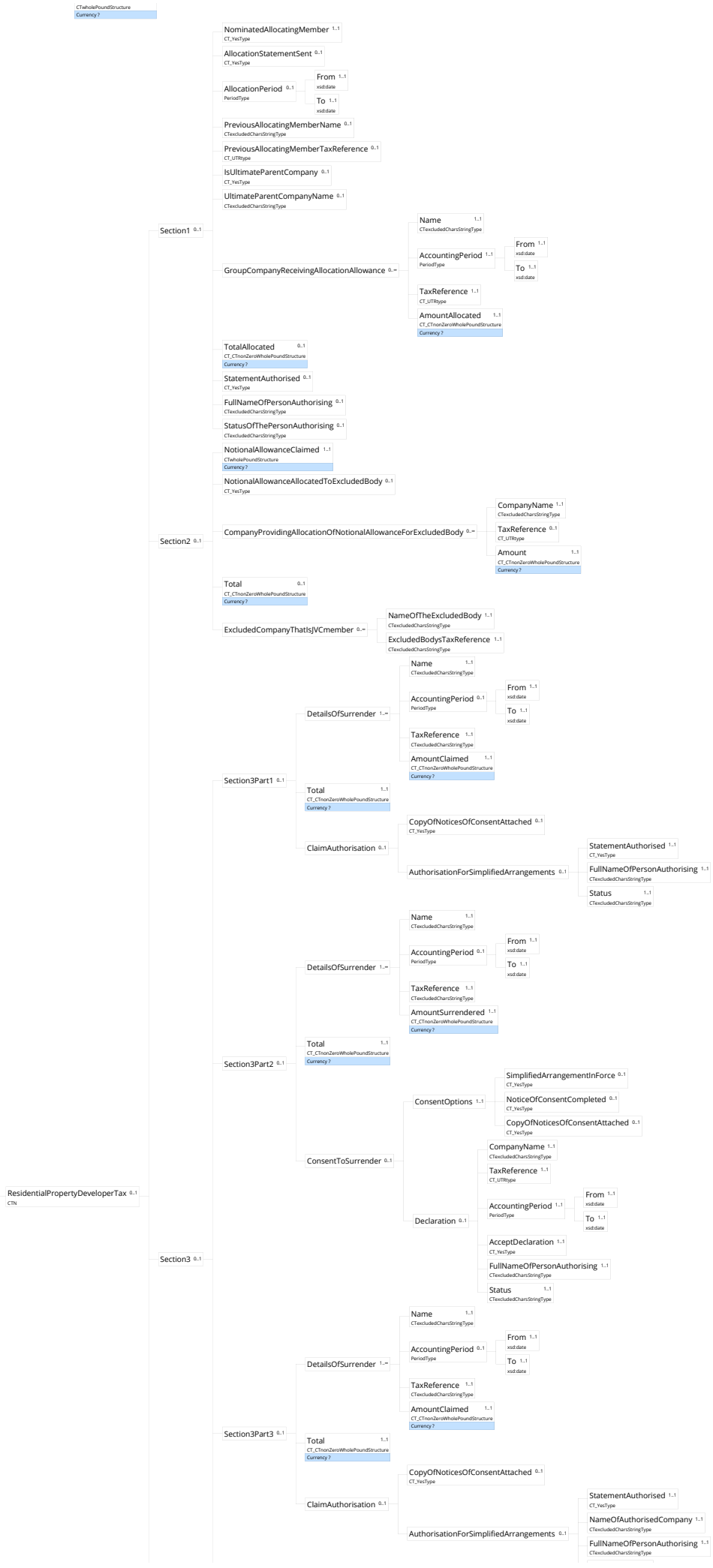
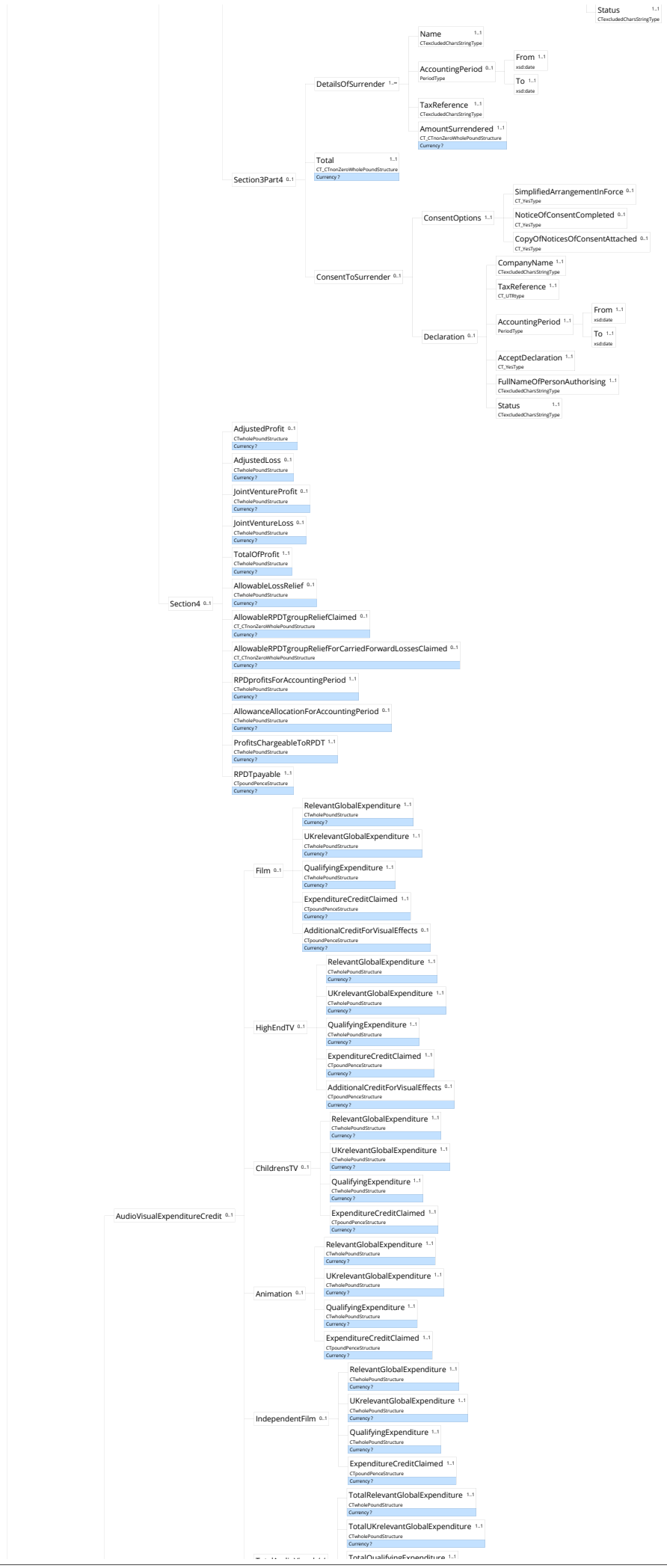
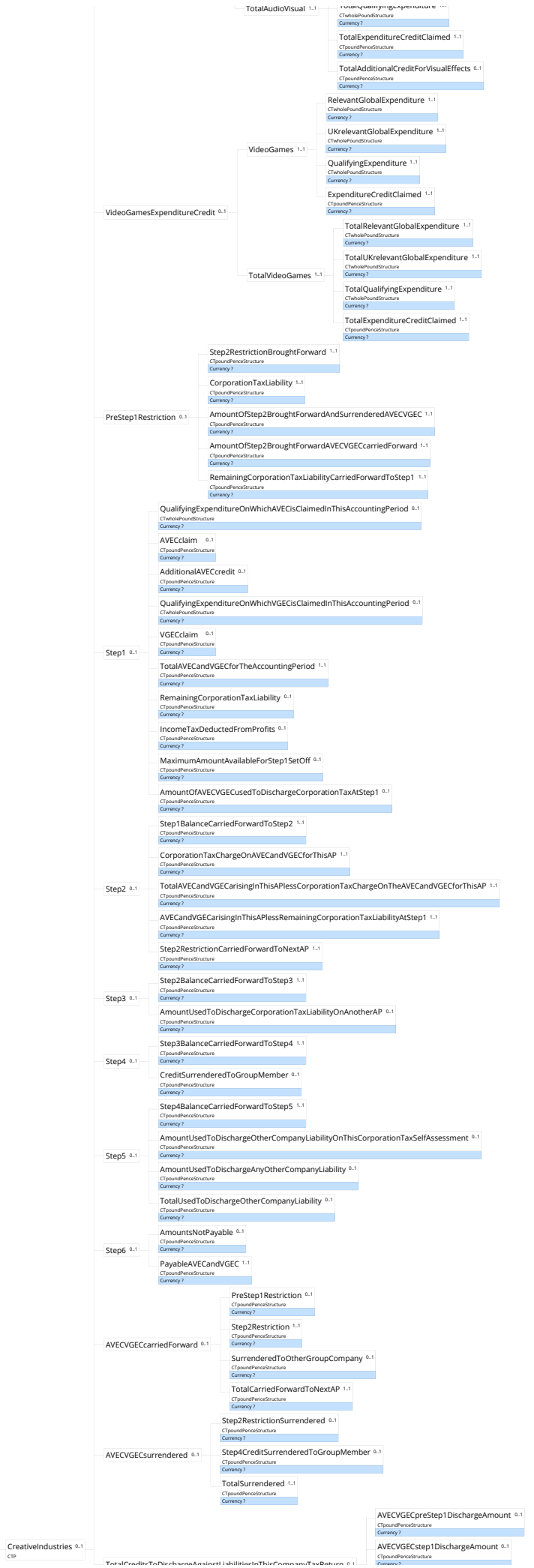
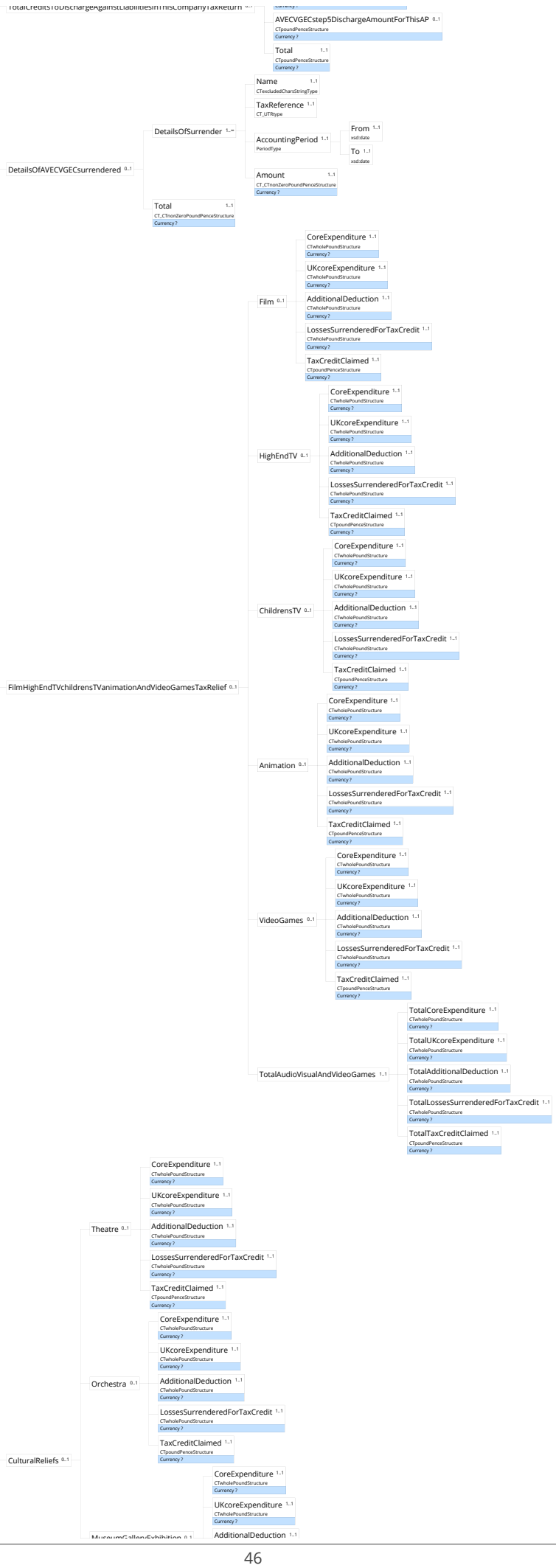
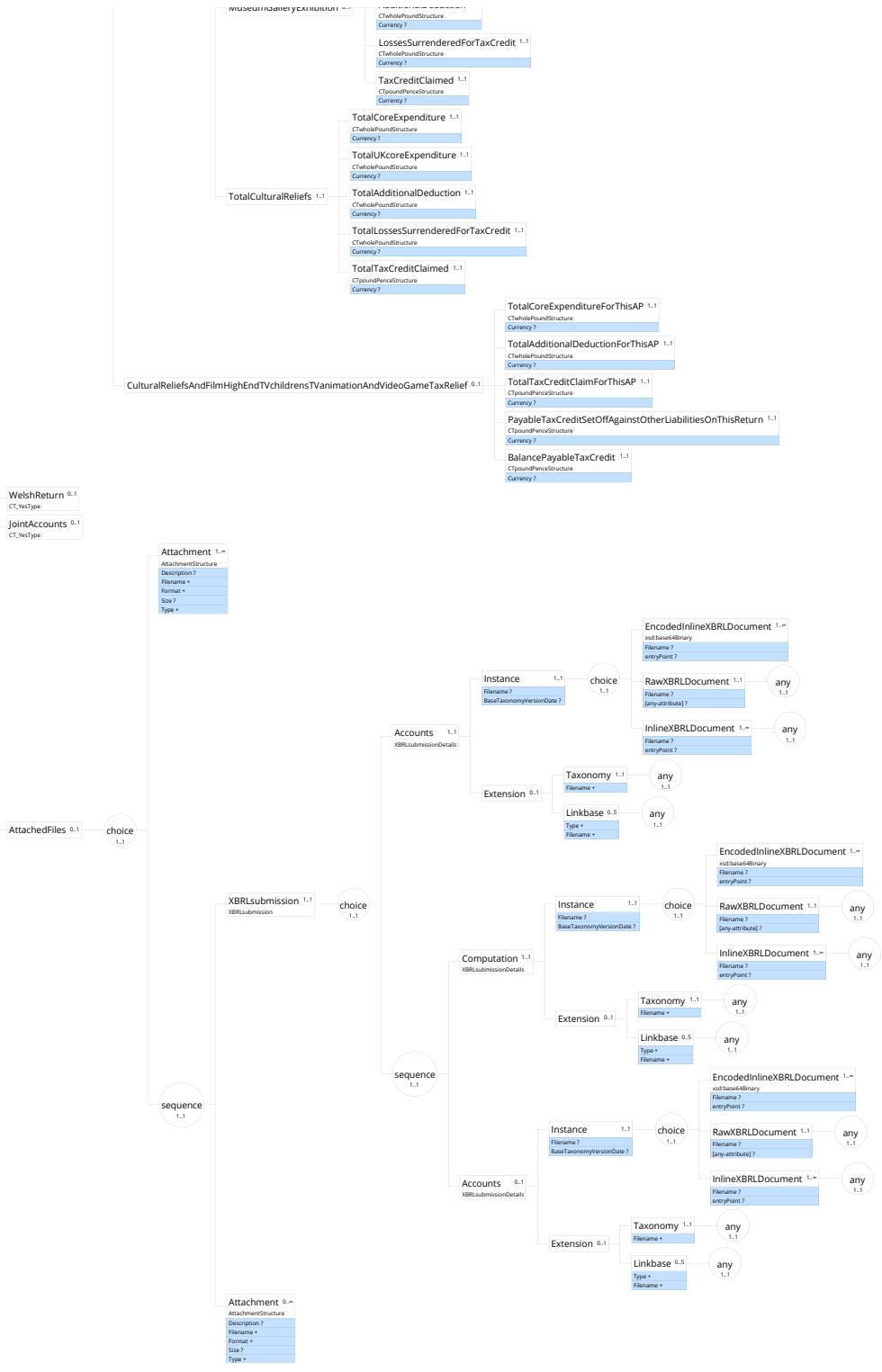

ResearchAndDevelopment 0..1
CTL
Step6 0..1
CreditSurrenderedToGroupMember 0..1
CTpoundPenceStructure
Currency ?
Step5BalanceCarriedForwardToStep6 1..1
CTpoundPenceStructure
Currency ?
AmountUsedToDischargeOtherCompanyLiabilityOnThisCTSA 0..1
CTpoundPenceStructure
Currency ?
AmountUsedToDischargeAnyOtherCompanyLiability 0..1
CTpoundPenceStructure
Currency ?
TotalUsedToDischargeOtherCompanyLiability 1..1
CTpoundPenceStructure
Currency ?
Step7 0..1
AmountsExtinguished 0..1
CTpoundPenceStructure
Currency ?
PayableRDEC 1..1
CTpoundPenceStructure
Currency ?
RDECcarriedForward 0..1
PreStep1Restriction 0..1
CTpoundPenceStructure
Currency ?
Step2Restriction 1..1
CTpoundPenceStructure
Currency ?
SurrenderedToOtherGroupCompany 0..1
CTpoundPenceStructure
Currency ?
BalanceCarriedForwardToNextAccountingPeriod 1..1
CTpoundPenceStructure
Currency ?
Step3Restriction 0..1
CTpoundPenceStructure
Currency ?
TotalCarriedForwardToNextAP 1..1
CTpoundPenceStructure
Currency ?
RDECsurrendered 0..1
Step2RestrictionSurrendered 0..1
CTpoundPenceStructure
Currency ?
Step5CreditSurrenderedToGroupMember 0..1
CTpoundPenceStructure
Currency ?
TotalSurrendered 1..1
CTpoundPenceStructure
Currency ?
SME 0..1
RandDexpenditure 0..1
CTwholePoundStructure
Currency ?
DoesTheExceptionAtS1058DCTA2009apply 0..1
CT_YesType
TotalExpenditureOnExternallyProvidedWorkersFromAndSubcontractingToConnectedPersons 0..1
CTwholePoundStructure
Currency ?
PAYENICforWhichTheCompanyIsLiableInThisAccountingPeriod 0..1
CTpoundPenceStructure
Currency ?
EmployerPAYEreference 0..2
CT_PayeReferenceStructure
HMRCofficeNumber 1..1
xsd:string
EmployerPAYEreference 1..1
CTexcludedCharsStringType
RelevantPAYENICliabilityOfConnectedCompanies 0..1
CTpoundPenceStructure
Currency ?
ConnectedCompaniesEmployerPAYEreference 0..∞
CT_PayeReferenceStructure
HMRCofficeNumber 1..1
xsd:string
EmployerPAYEreference 1..1
CTexcludedCharsStringType
RandDPayableTaxCreditClaim 0..1
CTpoundPenceStructure
Currency ?
RandDPayableTaxCreditSetOffAgainstOtherLiabilitiesOnThisReturn 0..1
CTpoundPenceStructure
Currency ?
RandDBalancePayableTaxCredit 0..1
CTpoundPenceStructure
Currency ?
RDECclaimFromWorkSubcontractedToItByALargeCompany 0..1
CTpoundPenceStructure
Currency ?
RDECclaimFromSubsidisedAndCappedWork 0..1
CTpoundPenceStructure
Currency ?
TotalRandDSetOffAgainstLiabilities 1..1
RDECpreStep1DischargeAmount 0..1
CTpoundPenceStructure
Currency ?
RDECstep1DischargeAmount 0..1
CTpoundPenceStructure
Currency ?
RDECstep6DischargeAmountForThisAccountingPeriod 0..1
CTpoundPenceStructure
Currency ?
SMERandDBalancePayableTaxCreditUsedToDischargeOtherLiabilitiesOnThisReturn 0..1
CTpoundPenceStructure
Currency ?
Total 1..1
CTpoundPenceStructure
Currency ?
Freeports 0..1
CTM
EnhancedSBAinFreeports 0..∞
LocationOfFreeport 1..1
xsd:integer
AddressOfBusinessOperation 1..1
CTaddressStructure
Line 2..3
CT_CTaddressLineType
AdditionalLine 0..1
CT_CTaddressLineType
PostCode 0..1
CT_PostCodeType
DateStructureOrBuildingWasBroughtIntoQualifyingUse 1..1
CT_DateType
DateOfFirstContractForConstruction 1..1
CT_DateType
TotalAmountOfQualifyingExpenditure 1..1
CTwholePoundStructure
Currency ?
TotalSBAclaimAmount 1..1
CTwholePoundStructure
Currency ?
QualifyingExpenditureTotal 0..1
CTwholePoundStructure
Currency ?
SBAclaimTotal 0..1
CTwholePoundStructure
Currency ?
ECAforPlantAndMachineryInFreeports 0..∞
LocationOfFreeport 1..1
xsd:integer
AddressOfBusinessOperation 1..1
CTaddressStructure
Line 2..3
CT_CTaddressLineType
AdditionalLine 0..1
CT_CTaddressLineType
PostCode 0..1
CT_PostCodeType
MadeAnEnterpriseZoneClaimRelatingToThisECAclaim 0..1
CT_YesType
TotalAmountOfECAclaimedWithinTheAccountingPeriod 0..1
CTwholePoundStructure
Currency ?
DisposalValue 0..1
CTwholePoundStructure
Currency ?
AmountOfECAclaimedWithinTheAccountingPeriodTotal 0..1
CTwholePoundStructure
Currency ?
DisposalValueTotal 0..1


CTwholePoundStructure
Currency ?
NominatedAllocatingMember 1..1
CT_YesType
AllocationStatementSent 0..1
CT_YesType
AllocationPeriod 0..1
PeriodType
From 1..1
xsd:date
To 1..1
xsd:date
PreviousAllocatingMemberName 0..1
CTexcludedCharsStringType
PreviousAllocatingMemberTaxReference 0..1
CT_UTRtype
IsUltimateParentCompany 0..1
CT_YesType
UltimateParentCompanyName 0..1
CTexcludedCharsStringType
Section1 0..1
Name 1..1
CTexcludedCharsStringType
AccountingPeriod 1..1
PeriodType
From 1..1
xsd:date
To 1..1
xsd:date
GroupCompanyReceivingAllocationAllowance 0..∞
TaxReference 1..1
CT_UTRtype
AmountAllocated 1..1
CT_CTnonZeroWholePoundStructure
Currency ?
TotalAllocated 0..1
CT_CTnonZeroWholePoundStructure
Currency ?
StatementAuthorised 0..1
CT_YesType
FullNameOfPersonAuthorising 0..1
CTexcludedCharsStringType
StatusOfThePersonAuthorising 0..1
CTexcludedCharsStringType
NotionalAllowanceClaimed 1..1
CTwholePoundStructure
Currency ?
NotionalAllowanceAllocatedToExcludedBody 0..1
CT_YesType
Section2 0..1
CompanyName 1..1
CTexcludedCharsStringType
CompanyProvidingAllocationOfNotionalAllowanceForExcludedBody 0..∞
TaxReference 0..1
CT_UTRtype
Amount 1..1
CT_CTnonZeroWholePoundStructure
Currency ?
Total 0..1
CT_CTnonZeroWholePoundStructure
Currency ?
NameOfTheExcludedBody 1..1
CTexcludedCharsStringType
ExcludedCompanyThatIsJVCmember 0..∞
ExcludedBodysTaxReference 1..1
CTexcludedCharsStringType
Name 1..1
CTexcludedCharsStringType
DetailsOfSurrender 1..∞
AccountingPeriod 0..1
PeriodType
From 1..1
xsd:date
To 1..1
xsd:date
TaxReference 1..1
CTexcludedCharsStringType
AmountClaimed 1..1
CT_CTnonZeroWholePoundStructure
Currency ?
Section3Part1 0..1
Total 1..1
CT_CTnonZeroWholePoundStructure
Currency ?
CopyOfNoticesOfConsentAttached 0..1
CT_YesType
ClaimAuthorisation 0..1
StatementAuthorised 1..1
CT_YesType
AuthorisationForSimplifiedArrangements 0..1
FullNameOfPersonAuthorising 1..1
CTexcludedCharsStringType
Status 1..1
CTexcludedCharsStringType
Name 1..1
CTexcludedCharsStringType
DetailsOfSurrender 1..∞
AccountingPeriod 0..1
PeriodType
From 1..1
xsd:date
To 1..1
xsd:date
TaxReference 1..1
CTexcludedCharsStringType
AmountSurrendered 1..1
CT_CTnonZeroWholePoundStructure
Currency ?
Section3Part2 0..1
Total 1..1
CT_CTnonZeroWholePoundStructure
Currency ?
SimplifiedArrangementInForce 0..1
CT_YesType
ConsentOptions 1..1
NoticeOfConsentCompleted 0..1
CT_YesType
CopyOfNoticesOfConsentAttached 0..1
CT_YesType
CompanyName 1..1
CTexcludedCharsStringType
TaxReference 1..1
CT_UTRtype
ConsentToSurrender 0..1
AccountingPeriod 1..1
PeriodType
From 1..1
xsd:date
To 1..1
xsd:date
Declaration 0..1
AcceptDeclaration 1..1
CT_YesType
FullNameOfPersonAuthorising 1..1
CTexcludedCharsStringType
Status 1..1
CTexcludedCharsStringType
ResidentialPropertyDeveloperTax 0..1
CTN
Section3 0..1
Name 1..1
CTexcludedCharsStringType
DetailsOfSurrender 1..∞
AccountingPeriod 0..1
PeriodType
From 1..1
xsd:date
To 1..1
xsd:date
TaxReference 1..1
CTexcludedCharsStringType
AmountClaimed 1..1
CT_CTnonZeroWholePoundStructure
Currency ?
Section3Part3 0..1
Total 1..1
CT_CTnonZeroWholePoundStructure
Currency ?
CopyOfNoticesOfConsentAttached 0..1
CT_YesType
ClaimAuthorisation 0..1
StatementAuthorised 1..1
CT_YesType
NameOfAuthorisedCompany 1..1
CTexcludedCharsStringType
AuthorisationForSimplifiedArrangements 0..1
FullNameOfPersonAuthorising 1..1
CTexcludedCharsStringType

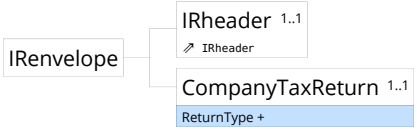

Status 1..1
CTexcludedCharsStringType
Name 1..1
CTexcludedCharsStringType
AccountingPeriod 0..1
PeriodType
From 1..1
xsd:date
To 1..1
xsd:date
TaxReference 1..1
CTexcludedCharsStringType
AmountSurrendered 1..1
CT_CTnonZeroWholePoundStructure
Currency ?
DetailsOfSurrender 1..*
Total 1..1
CT_CTnonZeroWholePoundStructure
Currency ?
Section3Part4 0..1
SimplifiedArrangementInForce 0..1
CT_YesType
NoticeOfConsentCompleted 0..1
CT_YesType
CopyOfNoticesOfConsentAttached 0..1
CT_YesType
ConsentOptions 1..1
CompanyName 1..1
CTexcludedCharsStringType
TaxReference 1..1
CT_UTRtype
From 1..1
xsd:date
To 1..1
xsd:date
AccountingPeriod 1..1
PeriodType
AcceptDeclaration 1..1
CT_YesType
FullNameOfPersonAuthorising 1..1
CTexcludedCharsStringType
Status 1..1
CTexcludedCharsStringType
Declaration 0..1
ConsentToSurrender 0..1
AdjustedProfit 0..1
CTwholePoundStructure
Currency ?
AdjustedLoss 0..1
CTwholePoundStructure
Currency ?
JointVentureProfit 0..1
CTwholePoundStructure
Currency ?
JointVentureLoss 0..1
CTwholePoundStructure
Currency ?
TotalOfProfit 1..1
CTwholePoundStructure
Currency ?
AllowableLossRelief 0..1
CTwholePoundStructure
Currency ?
AllowableRPDTgroupReliefClaimed 0..1
CT_CTnonZeroWholePoundStructure
Currency ?
AllowableRPDTgroupReliefForCarriedForwardLossesClaimed 0..1
CT_CTnonZeroWholePoundStructure
Currency ?
RPDprofitsForAccountingPeriod 1..1
CTwholePoundStructure
Currency ?
AllowanceAllocationForAccountingPeriod 0..1
CTwholePoundStructure
Currency ?
ProfitsChargeableToRPDT 1..1
CTwholePoundStructure
Currency ?
RPDTpayable 1..1
CTpoundPenceStructure
Currency ?
Section4 0..1
RelevantGlobalExpenditure 1..1
CTwholePoundStructure
Currency ?
UKrelevantGlobalExpenditure 1..1
CTwholePoundStructure
Currency ?
QualifyingExpenditure 1..1
CTwholePoundStructure
Currency ?
ExpenditureCreditClaimed 1..1
CTpoundPenceStructure
Currency ?
AdditionalCreditForVisualEffects 0..1
CTpoundPenceStructure
Currency ?
Film 0..1
RelevantGlobalExpenditure 1..1
CTwholePoundStructure
Currency ?
UKrelevantGlobalExpenditure 1..1
CTwholePoundStructure
Currency ?
QualifyingExpenditure 1..1
CTwholePoundStructure
Currency ?
ExpenditureCreditClaimed 1..1
CTpoundPenceStructure
Currency ?
AdditionalCreditForVisualEffects 0..1
CTpoundPenceStructure
Currency ?
HighEndTV 0..1
RelevantGlobalExpenditure 1..1
CTwholePoundStructure
Currency ?
UKrelevantGlobalExpenditure 1..1
CTwholePoundStructure
Currency ?
QualifyingExpenditure 1..1
CTwholePoundStructure
Currency ?
ExpenditureCreditClaimed 1..1
CTpoundPenceStructure
Currency ?
ChildrensTV 0..1
RelevantGlobalExpenditure 1..1
CTwholePoundStructure
Currency ?
UKrelevantGlobalExpenditure 1..1
CTwholePoundStructure
Currency ?
QualifyingExpenditure 1..1
CTwholePoundStructure
Currency ?
ExpenditureCreditClaimed 1..1
CTpoundPenceStructure
Currency ?
Animation 0..1
RelevantGlobalExpenditure 1..1
CTwholePoundStructure
Currency ?
UKrelevantGlobalExpenditure 1..1
CTwholePoundStructure
Currency ?
QualifyingExpenditure 1..1
CTwholePoundStructure
Currency ?
ExpenditureCreditClaimed 1..1
CTpoundPenceStructure
Currency ?
IndependentFilm 0..1
TotalRelevantGlobalExpenditure 1..1
CTwholePoundStructure
Currency ?
TotalUKrelevantGlobalExpenditure 1..1
CTwholePoundStructure
Currency ?
AudioVisualExpenditureCredit 0..1


TotalAudioVisual 1..1
CTwholePoundStructure
Currency ?
TotalExpenditureCreditClaimed 1..1
CTpoundPenceStructure
Currency ?
TotalAdditionalCreditForVisualEffects 0..1
CTpoundPenceStructure
Currency ?
RelevantGlobalExpenditure 1..1
CTwholePoundStructure
Currency ?
UKrelevantGlobalExpenditure 1..1
CTwholePoundStructure
Currency ?
VideoGames 1..1
QualifyingExpenditure 1..1
CTwholePoundStructure
Currency ?
ExpenditureCreditClaimed 1..1
CTpoundPenceStructure
Currency ?
VideoGamesExpenditureCredit 0..1
TotalRelevantGlobalExpenditure 1..1
CTwholePoundStructure
Currency ?
TotalUKrelevantGlobalExpenditure 1..1
CTwholePoundStructure
Currency ?
TotalVideoGames 1..1
TotalQualifyingExpenditure 1..1
CTwholePoundStructure
Currency ?
TotalExpenditureCreditClaimed 1..1
CTpoundPenceStructure
Currency ?
Step2RestrictionBroughtForward 1..1
CTpoundPenceStructure
Currency ?
CorporationTaxLiability 1..1
CTpoundPenceStructure
Currency ?
PreStep1Restriction 0..1
AmountOfStep2BroughtForwardAndSurrenderedAVECVGEC 1..1
CTpoundPenceStructure
Currency ?
AmountOfStep2BroughtForwardAVECVGECcarriedForward 1..1
CTpoundPenceStructure
Currency ?
RemainingCorporationTaxLiabilityCarriedForwardToStep1 1..1
CTpoundPenceStructure
Currency ?
QualifyingExpenditureOnWhichAVECisClaimedInThisAccountingPeriod 0..1
CTwholePoundStructure
Currency ?
AVECclaim 0..1
CTpoundPenceStructure
Currency ?
AdditionalAVECcredit 0..1
CTpoundPenceStructure
Currency ?
QualifyingExpenditureOnWhichVGECisClaimedInThisAccountingPeriod 0..1
CTwholePoundStructure
Currency ?
VGECclaim 0..1
CTpoundPenceStructure
Currency ?
Step1 0..1
TotalAVECandVGECforTheAccountingPeriod 1..1
CTpoundPenceStructure
Currency ?
RemainingCorporationTaxLiability 0..1
CTpoundPenceStructure
Currency ?
IncomeTaxDeductedFromProfits 0..1
CTpoundPenceStructure
Currency ?
MaximumAmountAvailableForStep1SetOff 0..1
CTpoundPenceStructure
Currency ?
AmountOfAVECVGECusedToDischargeCorporationTaxAtStep1 0..1
CTpoundPenceStructure
Currency ?
Step1BalanceCarriedForwardToStep2 1..1
CTpoundPenceStructure
Currency ?
CorporationTaxChargeOnAVECandVGECforThisAP 1..1
CTpoundPenceStructure
Currency ?
Step2 0..1
TotalAVECandVGECarisingInThisAPlessCorporationTaxChargeOnTheAVECandVGECforThisAP 1..1
CTpoundPenceStructure
Currency ?
AVECandVGECarisingInThisAPlessRemainingCorporationTaxLiabilityAtStep1 1..1
CTpoundPenceStructure
Currency ?
Step2RestrictionCarriedForwardToNextAP 1..1
CTpoundPenceStructure
Currency ?
Step2BalanceCarriedForwardToStep3 1..1
CTpoundPenceStructure
Currency ?
Step3 0..1
AmountUsedToDischargeCorporationTaxLiabilityOnAnotherAP 0..1
CTpoundPenceStructure
Currency ?
Step3BalanceCarriedForwardToStep4 1..1
CTpoundPenceStructure
Currency ?
Step4 0..1
CreditSurrenderedToGroupMember 0..1
CTpoundPenceStructure
Currency ?
Step4BalanceCarriedForwardToStep5 1..1
CTpoundPenceStructure
Currency ?
AmountUsedToDischargeOtherCompanyLiabilityOnThisCorporationTaxSelfAssessment 0..1
CTpoundPenceStructure
Currency ?
Step5 0..1
AmountUsedToDischargeAnyOtherCompanyLiability 0..1
CTpoundPenceStructure
Currency ?
TotalUsedToDischargeOtherCompanyLiability 0..1
CTpoundPenceStructure
Currency ?
AmountsNotPayable 0..1
CTpoundPenceStructure
Currency ?
Step6 0..1
PayableAVECandVGEC 1..1
CTpoundPenceStructure
Currency ?
PreStep1Restriction 0..1
CTpoundPenceStructure
Currency ?
Step2Restriction 1..1
CTpoundPenceStructure
Currency ?
AVECVGECcarriedForward 0..1
SurrenderedToOtherGroupCompany 0..1
CTpoundPenceStructure
Currency ?
TotalCarriedForwardToNextAP 1..1
CTpoundPenceStructure
Currency ?
Step2RestrictionSurrendered 0..1
CTpoundPenceStructure
Currency ?
AVECVGECsurrendered 0..1
Step4CreditSurrenderedToGroupMember 0..1
CTpoundPenceStructure
Currency ?
TotalSurrendered 1..1
CTpoundPenceStructure
Currency ?
AVECVGECpreStep1DischargeAmount 0..1
CTpoundPenceStructure
Currency ?
CreativeIndustries 0..1
CTP
AVECVGECstep1DischargeAmount 0..1
CTpoundPenceStructure


TotalCreditsToDischargeAgainstLiabilitiesInThisCompanyTaxReturn 0..1
AVECVGECstep5DischargeAmountForThisAP 0..1
CTpoundPenceStructure
Currency ?
Total 1..1
CTpoundPenceStructure
Currency ?
DetailsOfAVECVGECsurrendered 0..1
DetailsOfSurrender 1..∞
Name 1..1
CTexcludedCharsStringType
TaxReference 1..1
CT_UTRtype
AccountingPeriod 1..1
PeriodType
From 1..1
xsd:date
To 1..1
xsd:date
Amount 1..1
CT_CTnonZeroPoundPenceStructure
Currency ?
Total 1..1
CT_CTnonZeroPoundPenceStructure
Currency ?
FilmHighEndTVchildrensTVanimationAndVideoGamesTaxRelief 0..1
Film 0..1
HighEndTV 0..1
ChildrensTV 0..1
Animation 0..1
VideoGames 0..1
CoreExpenditure 1..1
CTwholePoundStructure
Currency ?
UKcoreExpenditure 1..1
CTwholePoundStructure
Currency ?
AdditionalDeduction 1..1
CTwholePoundStructure
Currency ?
LossesSurrenderedForTaxCredit 1..1
CTwholePoundStructure
Currency ?
TaxCreditClaimed 1..1
CTpoundPenceStructure
Currency ?
TotalAudioVisualAndVideoGames 1..1
TotalCoreExpenditure 1..1
CTwholePoundStructure
Currency ?
TotalUKcoreExpenditure 1..1
CTwholePoundStructure
Currency ?
TotalAdditionalDeduction 1..1
CTwholePoundStructure
Currency ?
TotalLossesSurrenderedForTaxCredit 1..1
CTwholePoundStructure
Currency ?
TotalTaxCreditClaimed 1..1
CTpoundPenceStructure
Currency ?
CulturalReliefs 0..1
Theatre 0..1
Orchestra 0..1
MuseumGalleryExhibition 0..1



element: **IRenvelope** XML



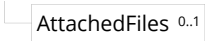
path	/IRenvelope

element: **IRheader** XML

ref	IRheader

path	/IRenvelope/IRheader
cardinality	1..1
description	Standard header for IR forms
id	[N001]

CompanyTaxReturn 1..1
ReturnType +
CompanyInformation 1..1
ReturnInfoSummary 1..1
Turnover 0..1
CompanyTaxCalculation 1..1
EnergyProfitsLevy 0..1
CalculationOfTaxOutstandingOrOverpaid 1..1
TaxReconciliation 0..1
IndicatorsAndInformation 0..1
EnhancedExpenditure 0..1
LandRemediationEnhancedExpenditure 0..1
CTwholePoundStructure
Currency ?
AllowancesAndCharges 0..1
NotIncluded 0..1
QualifyingExpenditure 0..1
LossesDeficitsAndExcess 0..1
NorthernIrelandInformation 0..1
OverpaymentsAndRepayments 0..1
Declaration 1..1
LoansByCloseCompanies 0..1
CTA
ControlledForeignCompanies 0..1
CTB
GroupAndConsortium 0..1
CTC
Insurance 0..1
CTD
Charity 0..1
CTE
TonnageTax 0..1
CTF
NorthernIreland 0..1
CTG
CrossBorderRoyalties 0..1
CTH
RingFenceTrade 0..1
CTI
TaxAvoidanceSchemes 0..1
CTJ
RestitutionTax 0..1
CTK
ResearchAndDevelopment 0..1
CTL
Freeports 0..1
CTM
ResidentialPropertyDeveloperTax 0..1
CTN
CreativeIndustries 0..1
CTP
WelshReturn 0..1
CT_YesType
JointAccounts 0..1
CT_YesType



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

validation rule:

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

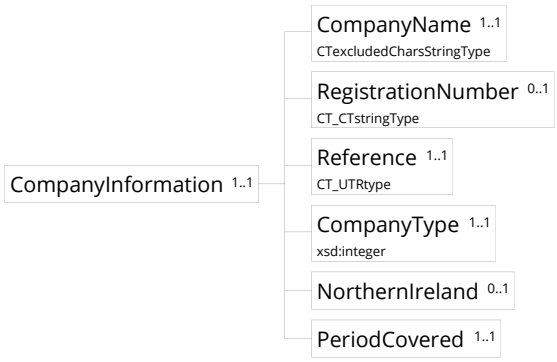
attribute: **ReturnType** XML

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

enumerated values:

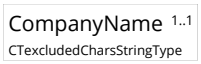
amended	this is an amended return
new	this is a new return

element: **CompanyInformation** XML



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

element: **CompanyName** XML



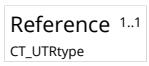
base	CTexcludedCharsStringType
path	/IRenvelope/CompanyTaxReturn/CompanyInformation/CompanyName
cardinality	1..1
description	Company name as registered at companies house
example	CoreFiling Ltd
minLength	2

maxLength	56
id	[1]

element: **RegistrationNumber** XML

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

element: **Reference** XML

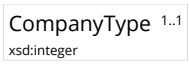


base	CT_UTRtype
path	/IRenvelope/CompanyTaxReturn/CompanyInformation/Reference
cardinality	1..1
description	Unique taxpayer reference
id	[3]

validation rule:

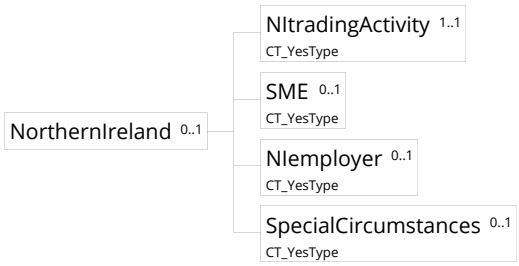
error code: 9100	description: There must be a Key element in the Irheader whose Type attribute is UTR and whose content is the same as the entry in [3].
transactional message (en)	There must be a Key element in the IRheader whose Type attribute is UTR and matches the tax reference in Box 3
transactional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

element: **CompanyType** XML



base	xsd:integer
path	/IRenvelope/CompanyTaxReturn/CompanyInformation/CompanyType
cardinality	1..1
description	Type of company
example	1
minInclusive	0
maxInclusive	11
id	[4]

element: **NorthernIreland** XML

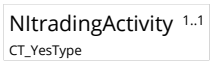


path	/IRenvelope/CompanyTaxReturn/CompanyInformation/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[N009]

validation rule:

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

element: **NItradingActivity** XML

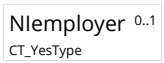


base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/CompanyInformation/NorthernIreland/NItradingActivity
cardinality	1..1
description	NI trading activity
id	[5]

element: **SME** XML

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

element: **NIemployer** XML

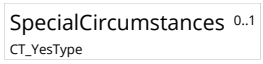


base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/CompanyInformation/NorthernIreland/NIemployer
cardinality	0..1
description	NI employer
id	[7]

validation rule:

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

element: **SpecialCircumstances** XML

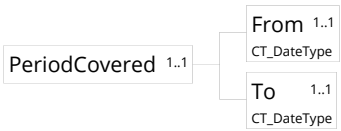


base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/CompanyInformation/NorthernIreland/SpecialCircumstances
cardinality	0..1
description	Special circumstances
id	[8]

validation rule:

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

element: **PeriodCovered** XML

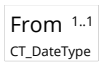


path	/IRenvelope/CompanyTaxReturn/CompanyInformation/PeriodCovered
cardinality	1..1
description	Period covered by this return
id	[N010]

validation rule:

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

element: **From** XML



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

validation rule:

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

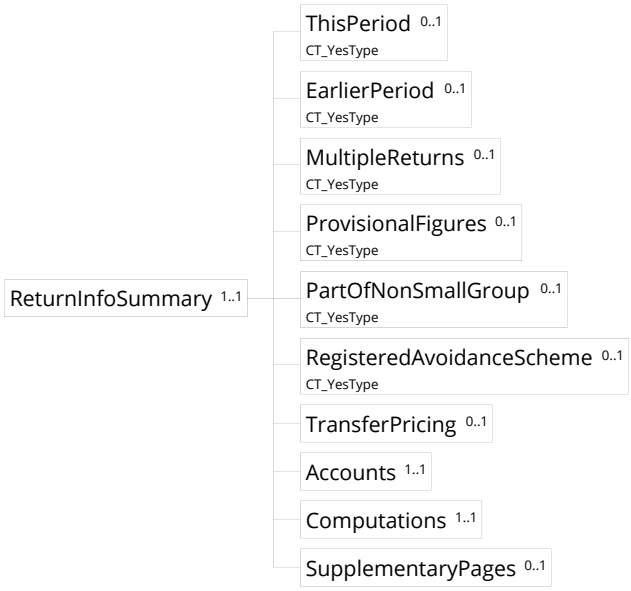
element: **To** XML

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

validation rule:

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

element: **ReturnInfoSummary** XML



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

element: **ThisPeriod** XML

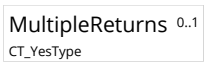
base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/ThisPeriod
cardinality	0..1
description	A repayment is due for this return period

id	[40]

element: **EarlierPeriod** XML

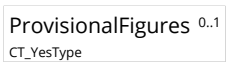
base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/EarlierPeriod
cardinality	0..1
description	Claim or relief affecting an earlier period
id	[45]

element: **MultipleReturns** XML



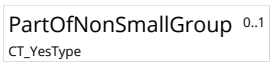
base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/MultipleReturns
cardinality	0..1
description	Making more than one return for this company now
id	[50]

element: **ProvisionalFigures** XML



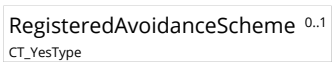
base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/ProvisionalFigures
cardinality	0..1
description	This return contains estimated figures
id	[55]

element: **PartOfNonSmallGroup** XML



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

element: **RegisteredAvoidanceScheme** XML



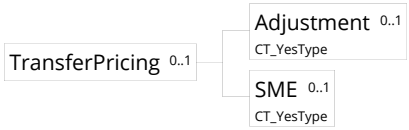
base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/RegisteredAvoidanceScheme
cardinality	0..1

description	Notice of disclosable avoidance schemes
id	[65]

validation rule:

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

element: **TransferPricing** XML

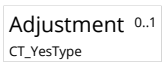


path	/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/TransferPricing
cardinality	0..1
description	Transfer pricing
id	[N022]

validation rule:

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

element: **Adjustment** XML

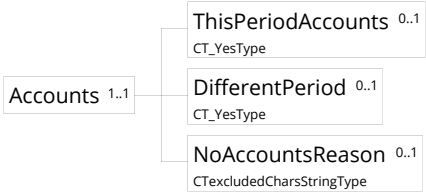


base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/TransferPricing/Adjustment
cardinality	0..1
description	Compensating adjustment claimed
id	[70]

element: **SME** XML

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

element: **Accounts** XML

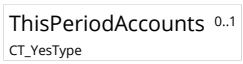


path	/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/Accounts
cardinality	1..1
description	Accounts
id	[N025]

validation rule:

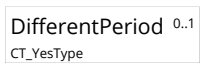
error code: 9112	description: If [90A] is absent or not "PDF accounts attached with explanation", then there must be no instance of [N106] with a type attribute of 'accounts'.
transactional message (en)	You can only provide a set of PDF accounts if you also complete the 'No accounts reason' with the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

element: **ThisPeriodAccounts** XML



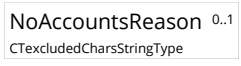
base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/Accounts/ThisPeriodAccounts
cardinality	0..1
description	I attach accounts for the period to which this return relates
id	[80A]

element: **DifferentPeriod** XML



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

element: **NoAccountsReason** XML



base	CTexcludedCharsStringType

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

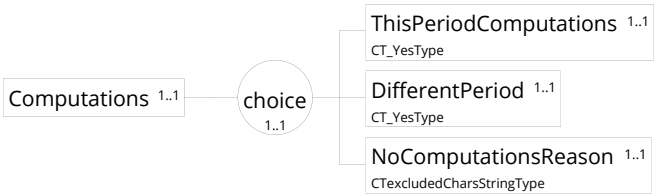
enumerated values:

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

validation rule:

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

element: **Computations** **XML**



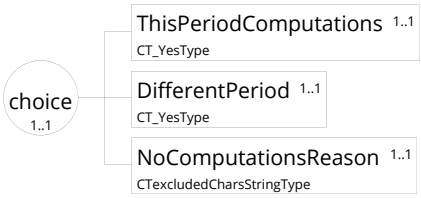
path	/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/Computations
cardinality	1..1
description	Computations
id	[N028a]

validation rule:

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

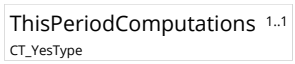
transactional message (en)	You cannot provide both iXBRL and PDF Tax Computations with the return
transactional message (cy)	Ni allwch roi iXBRL a Chyfrifiannau Treth PDF gyda'r ffurflen dreth

choice: XML



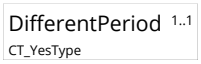
path	/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/Computations
cardinality	1..1

element: **ThisPeriodComputations** XML



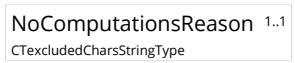
base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/Computations/ThisPeriodComputations
cardinality	1..1
description	I attach computations for the period to which this return relates
id	[80B]

element: **DifferentPeriod** XML



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

element: **NoComputationsReason** XML



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

enumerated values:

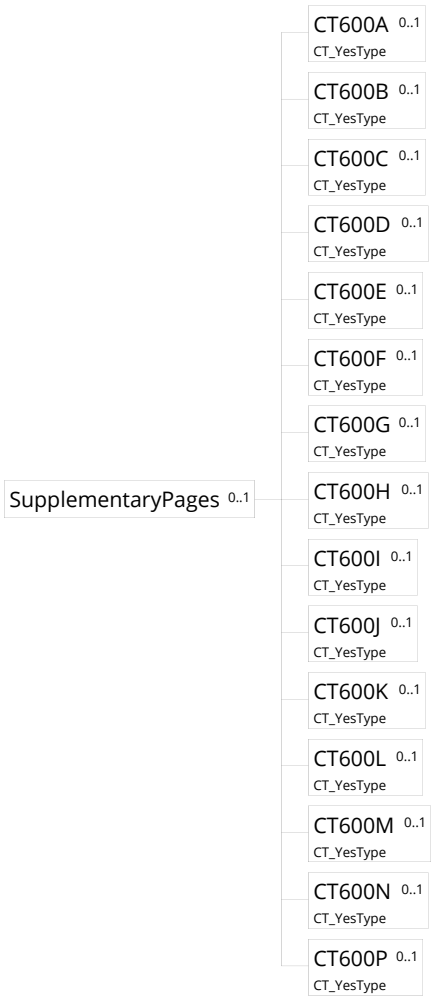
PoA differs from AP-comp with sep rtn	Long period of account - computations submitted with accompanying return
Company in liquidation	Company in liquidation

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

validation rule:

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

element: **SupplementaryPages** **XML**



path	/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages
cardinality	0..1
description	Supplementary pages

id	[N029]

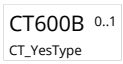
element: **CT600A** XML

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

validation rule:

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

element: **CT600B** XML

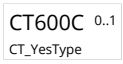


base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600B
cardinality	0..1
description	Controlled foreign companies, foreign permanent establishment exemptions, hybrid and other mismatches
id	[100]

validation rule:

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

element: **CT600C** XML



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

validation rule:

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

element: **CT600D** XML

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

validation rule:

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

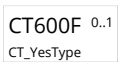
element: **CT600E** XML

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

validation rule:

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

element: **CT600F** XML

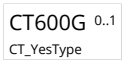


base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600F
cardinality	0..1
description	Tonnage tax
id	[120]

validation rule:

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

element: **CT600G** XML

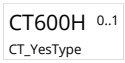


base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600G
cardinality	0..1
description	Northern Ireland
id	[125]

validation rule:

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

element: **CT600H** XML

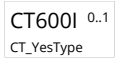


base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600H
cardinality	0..1
description	Cross-border royalties
id	[130]

validation rule:

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

element: **CT600I** XML



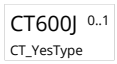
base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600I
cardinality	0..1
description	Supplementary charge in respect of ring fence trade
id	[135]

validation rule:

error code: 9132	description: If [135] equals 'yes' and [N003] equals 'new', then [N103] must be present.
transactional message (en)	Supplementary form CT600I must be present if Box 135 is completed and the return type is New

transactional message (cy)	Mae'n rhaid i'r ffurflen atodol CT600I fod yn bresennol os yw Blwch 135 wedi ei gwblhau ac mae'r math o ffurflen dreth yn Newydd

element: **CT600J** **XML**

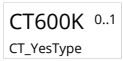


base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600J
cardinality	0..1
description	Disclosure of tax avoidance schemes
id	[140]

validation rule:

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

element: **CT600K** **XML**

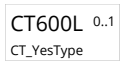


base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600K
cardinality	0..1
description	Restitution tax
id	[141]

validation rule:

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

element: **CT600L** **XML**



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

validation rule:

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

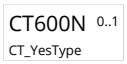
element: **CT600M** XML

base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600M
cardinality	0..1
description	Freeports and Investment Zones
id	[143]

validation rule:

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

element: **CT600N** XML

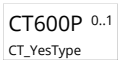


base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600N
cardinality	0..1
description	Residential Property Developer Tax
id	[144]

validation rule:

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

element: **CT600P** XML

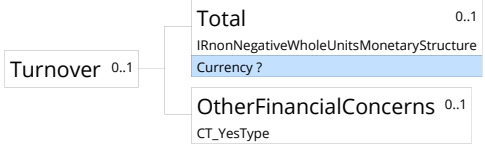


base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600P
cardinality	0..1
description	Creative Industries
id	[96]

validation rule:

error code: 9872	description: If [96] is yes, [N123] must be present
transactional message (en)	Supplementary form CT600P must be present if Box 96 is completed

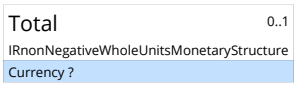
element: **Turnover** XML



path	/IRenvelope/CompanyTaxReturn/Turnover
cardinality	0..1
description	Turnover of the company

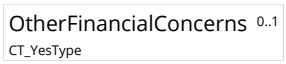
id	[N040]

element: **Total** XML



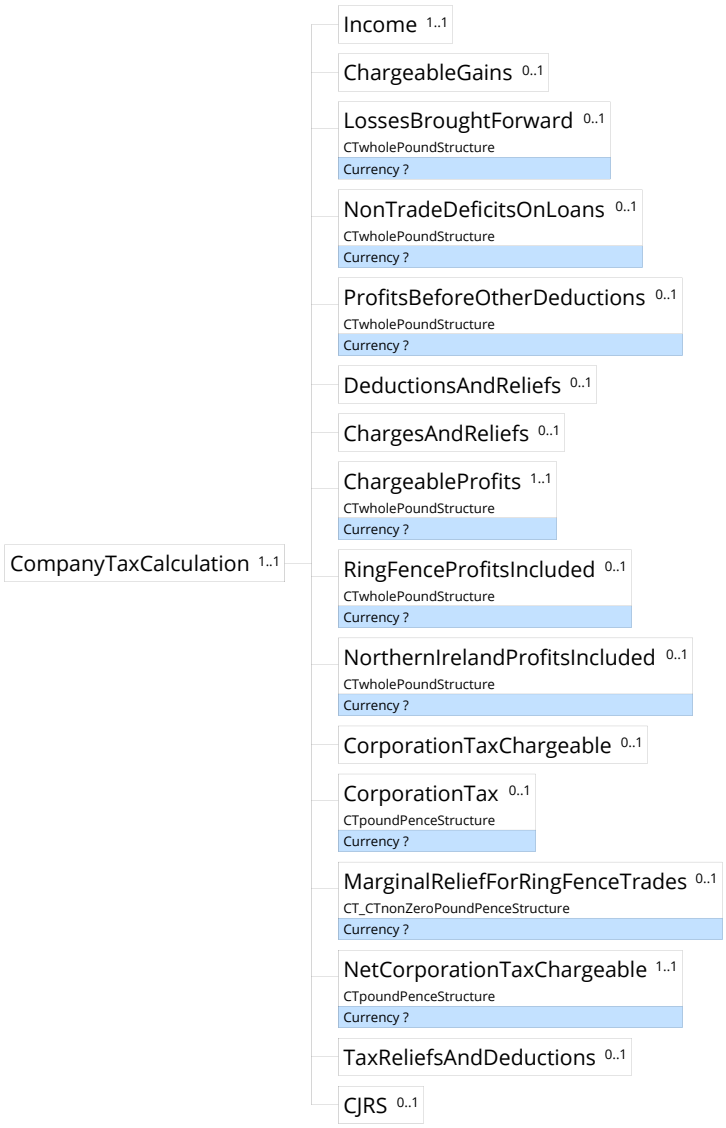
base	IRnonNegativeWholeUnitsMonetaryStructure
path	/IRenvelope/CompanyTaxReturn/Turnover/Total
cardinality	0..1
description	Total turnover from trade or profession
maxInclusive	999999999999999999.00
id	[145]

element: **OtherFinancialConcerns** XML



base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/Turnover/OtherFinancialConcerns
cardinality	0..1
description	Banks, building societies, insurance companies and other financial concerns
id	[150]

element: **CompanyTaxCalculation** **XML**

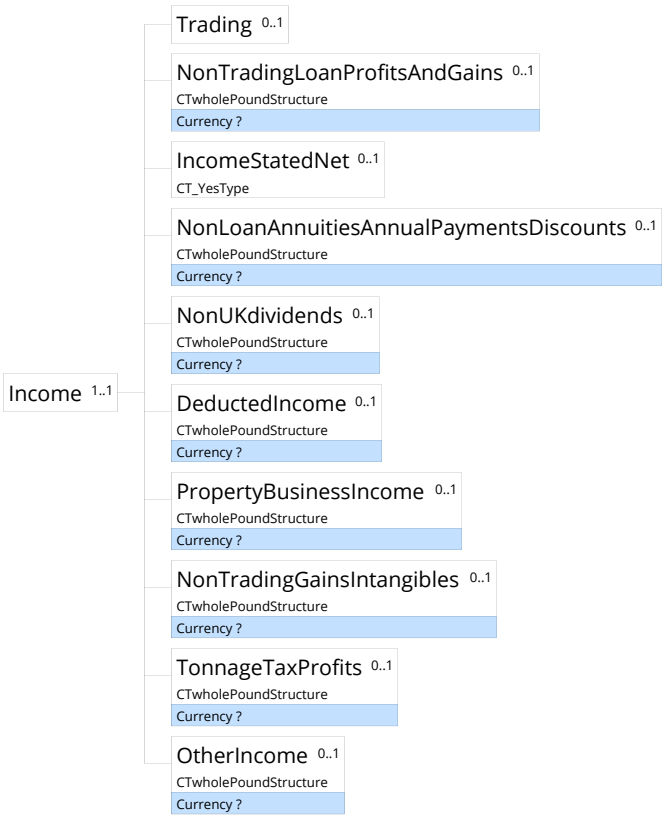


path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation
cardinality	1..1
description	Company tax calculation
id	[N041]

validation rule:

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

element: **Income** XML

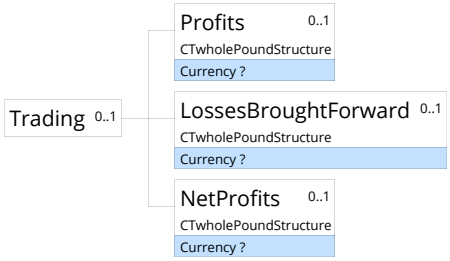


path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income
cardinality	1..1
description	Income
id	[N042]

validation rule:

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

element: **Trading** XML

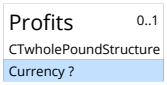


path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/Trading
cardinality	0..1
description	Trading and professional
id	[N043]

validation rule:

error code: 9148	description: [165] should be present if [155] exceeds 0
transactional message (en)	Box 165 must be completed if Box 155 is greater than 0 (zero)
transactional message (cy)	Mae'n rhaid cwblhau Blwch 165 os yw Blwch 155 yn fwy na 0 (sero)

element: **Profits** XML



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

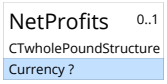
element: **LossesBroughtForward** XML

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

validation rule:

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

element: **NetProfits** XML

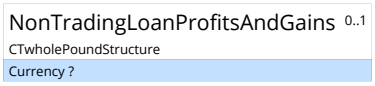


base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/Trading/NetProfits
cardinality	0..1
description	Net trading profits
id	[165]

validation rule:

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

element: **NonTradingLoanProfitsAndGains** XML



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

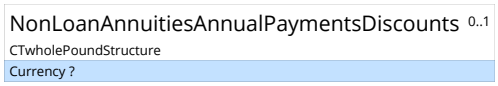
validation rule:

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

element: **IncomeStatedNet** XML

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

element: **NonLoanAnnuitiesAnnualPaymentsDiscounts** XML

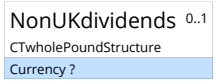


base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/NonLoanAnnuitiesAnnualPaymentsDiscounts
cardinality	0..1
description	Annual payments not otherwise charged to Corporation Tax and from which Income Tax has not been deducted
id	[175]

validation rule:

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

element: **NonUKdividends** XML



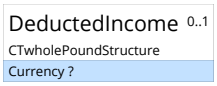
base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/NonUKdividends
cardinality	0..1

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

validation rule:

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

element: **DeductedIncome** XML



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

validation rule:

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

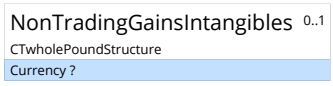
element: **PropertyBusinessIncome** XML

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

validation rule:

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

element: **NonTradingGainsIntangibles** XML



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

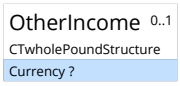
element: **TonnageTaxProfits** XML

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

validation rule:

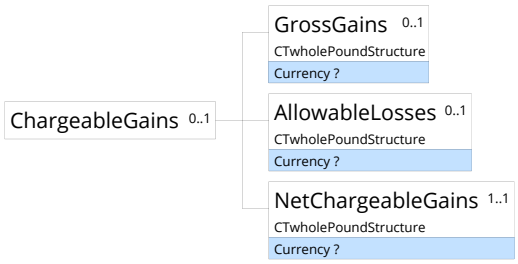
error code: 9154	description: [120] should equal 'yes' or [N003] should equal 'amended' if [200] is present
transactional message (en)	Box 200 can only be completed if Box 120 is completed or the return type is Amended
transactional message (cy)	Gellir ond cwblhau Blwch 200 os yw Blwch 120 wedi ei gwblhau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

element: **OtherIncome** XML



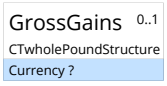
base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/OtherIncome
cardinality	0..1
description	Income not falling under any other heading
id	[205]

element: **ChargeableGains** XML



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

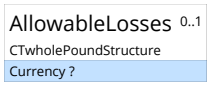
element: **GrossGains** XML



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

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

element: **AllowableLosses** XML



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

validation rule:

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

element: **NetChargeableGains** XML

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

validation rule:

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

element: **LossesBroughtForward** XML

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

validation rule:

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

element: **NonTradeDeficitsOnLoans** **XML**

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

validation rule:

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

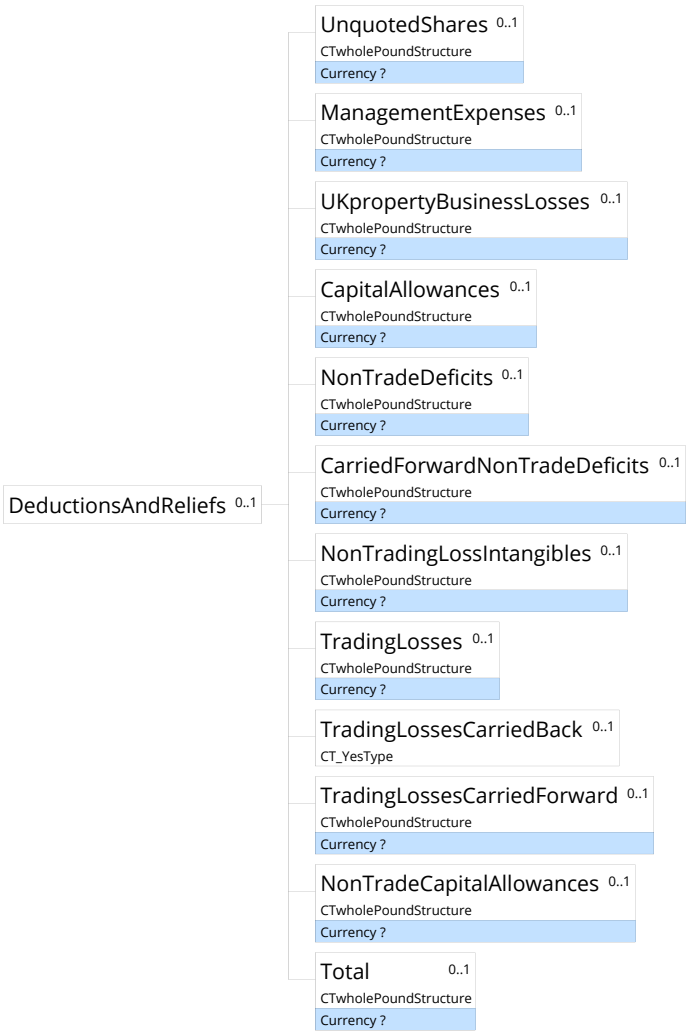
element: **ProfitsBeforeOtherDeductions** **XML**

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

validation rule:

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

element: **DeductionsAndReliefs** **XML**

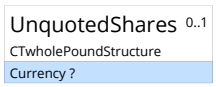


path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs
cardinality	0..1
description	Deductions and reliefs
id	[N046]

validation rule:

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

element: **UnquotedShares** **XML**



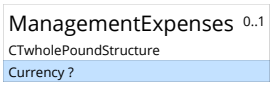
base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/UnquotedShares
cardinality	0..1
description	Losses on unquoted shares
id	[240]

validation rule:

error code: 9166	description: [240] should not exceed [235]

transactional message (en)	Box 240 must not be greater than Box 235
transactional message (cy)	Ni ddylai Blwch 240 fod yn fwy na Blwch 235

element: **ManagementExpenses** XML



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

validation rule:

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

element: **UKpropertyBusinessLosses** XML

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

validation rule:

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

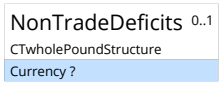
element: **CapitalAllowances** XML

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

validation rule:

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

element: **NonTradeDeficits** XML

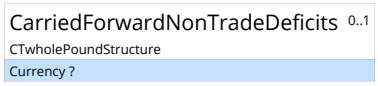


base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/NonTradeDeficits
cardinality	0..1
description	Non-trade deficits for this accounting period from loan relationships and derivative contracts (financial instruments)
id	[260]

validation rule:

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

element: **CarriedForwardNonTradeDeficits** XML



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

validation rule:

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

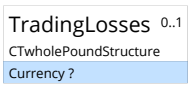
element: **NonTradingLossIntangibles** XML

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

validation rule:

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

element: **TradingLosses** XML

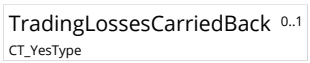


base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/TradingLosses
cardinality	0..1
description	Trading losses of this or a later accounting period
id	[275]

validation rule:

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

element: **TradingLossesCarriedBack** XML

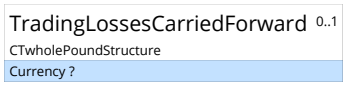


base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/TradingLossesCarriedBack
cardinality	0..1
description	Are amounts carried back from later accounting periods included in trading losses?
id	[280]

validation rule:

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

element: **TradingLossesCarriedForward** XML



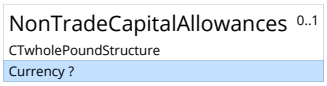
base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/TradingLossesCarriedForward
cardinality	0..1
description	Trading losses carried forward and claimed against total profits
id	[285]

validation rule:

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

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

element: **NonTradeCapitalAllowances** XML

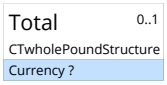


base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/NonTradeCapitalAllowances
cardinality	0..1
description	Non-trade capital allowances
id	[290]

validation rule:

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

element: **Total** XML

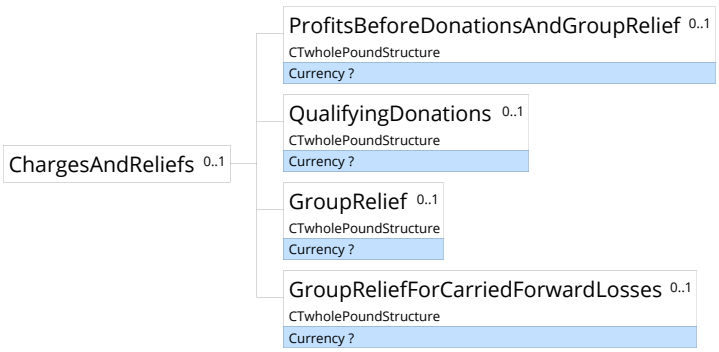


base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/Total
cardinality	0..1
description	Total of deductions and reliefs
id	[295]

validation rule:

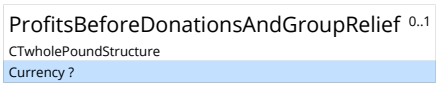
error code: 9179	description: [295] should not exceed [235]
transactional message (en)	Box 295 must not be greater than Box 235
transactional message (cy)	Ni ddylai Blwch 295 fod yn fwy na Blwch 235
error code: 9180	description: [295] should equal the sum of [240], [245], [250], [255], [260], [263],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

element: **ChargesAndReliefs** XML



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

element: **ProfitsBeforeDonationsAndGroupRelief** XML

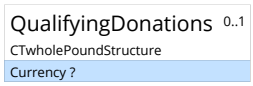


base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargesAndReliefs/ProfitsBeforeDonationsAndGroupRelief
cardinality	0..1
description	Profits before qualifying donations and group relief
id	[300]

validation rule:

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

element: **QualifyingDonations** XML

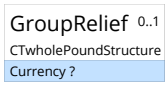


base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargesAndReliefs/QualifyingDonations
cardinality	0..1
description	Qualifying donations
id	[305]

validation rule:

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

element: **GroupRelief** XML

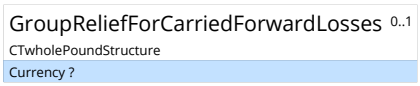


base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargesAndReliefs/GroupRelief
cardinality	0..1
description	Group relief
id	[310]

validation rule:

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

element: **GroupReliefForCarriedForwardLosses** **XML**



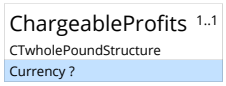
base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargesAndReliefs/GroupReliefForCarriedForwardLosses
cardinality	0..1
description	Group relief for carried forward losses
id	[312]

validation rule:

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

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

element: **ChargeableProfits** XML

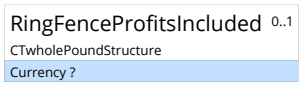


base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargeableProfits
cardinality	1..1
description	Profits chargeable to corporation tax
id	[315]

validation rule:

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

element: **RingFenceProfitsIncluded** XML



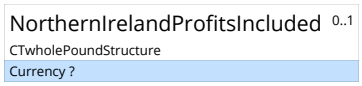
base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/RingFenceProfitsIncluded
cardinality	0..1
description	Ring fence profits included
minInclusive	0.00
id	[320]

validation rule:

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

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

element: **NorthernIrelandProfitsIncluded** XML

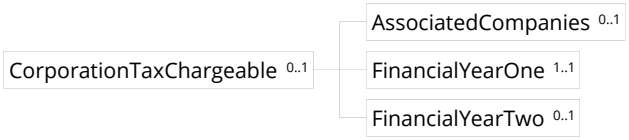


base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/NorthernIrelandProfitsIncluded
cardinality	0..1
description	Northern Ireland profits included
minInclusive	0.00
id	[325]

validation rule:

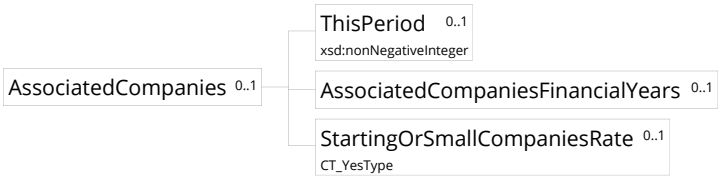
error code: 9138	description: If [325] is present then [5] must be present
transactional message (en)	Box 325 can only be completed if Box 5 is completed
error code: 9139	description: [325] must not exceed [315]
transactional message (en)	Box 325 must not be greater than Box 315

element: **CorporationTaxChargeable** XML



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

element: **AssociatedCompanies** XML



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

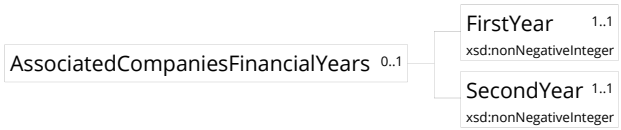
validation rule:

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

element: **ThisPeriod** XML

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

element: **AssociatedCompaniesFinancialYears** XML



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

validation rule:

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

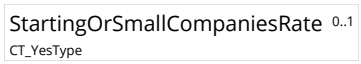
element: **FirstYear** XML

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

element: **SecondYear** XML

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

element: **StartingOrSmallCompaniesRate** XML



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

validation rule:

error code: 9398	description: [329] should not be present if [4] equals 1
transactional message (en)	Box 329 must not be completed if the type of company is 1 (Unit trust or open-ended investment company)
error code: 9399	description: [329] should not be present if [4] equals 2
transactional message (en)	Box 329 must not be completed if the type of company is 2 (Close investment-holding company)
error code: 9415	description: [329] should not be present if [4] equals 3
transactional message (en)	Box 329 must not be completed if the type of company is 3 (Company in liquidation)
error code: 9416	description: [329] should not be present if [4] equals 9
transactional message (en)	Box 329 must not be completed if the type of company is 9 (Real Estate Investment Trust C - residual company)
error code: 9873	description: [329] should not be present if [4] equals 10
transactional message (en)	Box 329 must not be completed if the type of company in Box 4 is 10 (Real Estate Investment Trust C - tax-exempt company)
error code: 9874	description: [329] should not be present if [4] equals 11
transactional message (en)	Box 329 must not be completed if the type of company in Box 4 is 11 (Non-UK resident company)

element: **FinancialYearOne** XML

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

element: **Year** XML

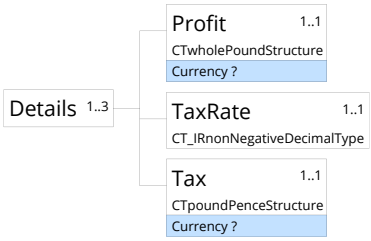
base	xsd:gYear
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearOne/Year
cardinality	1..1
description	Financial year one
example	1999
id	[330]

validation rule:

error code: 9195	description: [330] should equal the equivalent financial year of the date in [30]
transactional message (en)	Box 330 must equal the equivalent financial year of the return period From date in Box 30
transactional message (cy)	Mae'n rhaid i Flwch 330 fod yn hafal i'r flwyddyn ariannol gyfwerth o ddyddiad O cyfnod y ffurflen dreth ym Mlwch 30
error code: 9197	description: Where [30] and [35] are in the same financial year, the sum of all iterations of [335] must equal [315].

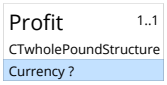
transactional message (en)	Where the return period From date in Box 30 and the return period To date in Box 35 are in the same financial year then the sum of Boxes 335, 350 and 365 must equal Box 315
transactional message (cy)	Pan fo dyddiad O cyfnod y ffurflen dreth ym Mlwch 30 a'r dyddiad I cyfnod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

element: **Details** XML



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

element: **Profit** XML



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

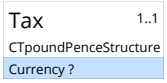
element: **TaxRate** XML

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

validation rule:

error code: 9199	description: If [4] equals '5' then [340] should equal an applicable value from [FULL RATE OF CT], [SMALL CO RATE OF CT], [EQUIV. LOW CT RATE], [FULL RF RATE OF CT] or [RF SMALL CO RATE OF CT]
transactional message (en)	If the type of company is 5 (Insurance) than an applicable tax rate from one of [FULL RATE OF CT], [SMALL CO RATE OF CT], [EQUIV. LOW CT RATE], [FULL RF RATE OF CT] or [RF SMALL CO RATE OF CT] must be used
error code: 9200	description: If [4] equals '0' then [340] should equal an applicable value from [FULL RATE OF CT], [SMALL CO RATE OF CT], [EQUIV. LOW CT RATE], [FULL RF RATE OF CT], [RF SMALL CO RATE OF CT] or [CT RATE FOR NI TRADING PROFITS]
transactional message (en)	If the type of company is 0 then an applicable tax rate from one of [FULL RATE OF CT], [SMALL CO RATE OF CT], [EQUIV. LOW CT RATE], [FULL RF RATE OF CT], [RF SMALL CO RATE OF CT] or [CT RATE FOR NI TRADING PROFITS] must be used
error code: 9201	description: If [4] equals '4' then [340] should equal [FULL RATE OF CT] or [SMALL CO RATE OF CT] or [CT RATE FOR NI TRADING PROFITS]
transactional message (en)	If the type of company is 4 (Qualifying asset holding company) then an applicable tax rate from one of [FULL RATE OF CT], [SMALL CO RATE OF CT] or [CT RATE FOR NI TRADING PROFITS] must be used
error code: 9202	description: If [4] equals '1' then [340] should equal [EQUIV. LOW CT RATE]
transactional message (en)	If the company type is 1 (Unit trust or open-ended investment company) than the [EQUIV. LOW CT RATE] of tax must be used
transactional message (cy)	Os yw'r math o gwmni yn 1 (Ymddiriedolaeth unedol neu gwmnïau bpuddsoddi enagored), yna mae'n rhaid defnyddio [CYFRADD CYFWERTH ISEL O CT]
error code: 9203	description: If [4] equals '2' then [340] should equal [FULL RATE OF CT]
transactional message (en)	If the type of company is 2 (Close investment-holding company) then the [FULL RATE OF CT] of tax must be used
error code: 9143	description: If [4] equals '3' or '9' or '10' or '11' then [340] should equal an applicable value from [FULL RATE OF CT] or [CT RATE FOR NI TRADING PROFITS]
transactional message (en)	If the type of company in Box 4 is 3 (Company in liquidation) or 9 (Real Estate Investment Trust C — residual company) or 10 (Real Estate Investment Trust C – tax-exempt company) or 11 (Non-UK resident company) then an applicable tax rate from one of [FULL RATE OF CT] or [CT RATE FOR NI TRADING PROFITS] must be used
error code: 9145	description: If [4] equals '6', '7' or '8' then [340] should equal [FULL RATE OF CT] or [SMALL CO RATE OF CT] or [CT RATE FOR NI TRADING PROFITS]
transactional message (en)	If the type of company is 6 (Members' club or voluntary association), 7 (Property management company) or 8 (Charity or owned by a charity) then an applicable tax rate from one of [FULL RATE OF CT], [SMALL CO RATE OF CT] or [CT RATE FOR NI TRADING PROFITS] must be used
error code: 9147	description: If [4] equals '3', '4', '6', '7', '8', '9', or '0' and [CT RATE FOR NI TRADING PROFITS] is different to all other CT rates and [CT RATE FOR NI TRADING PROFITS] appears in [340] then [586] must be completed.
transactional message (en)	If the type of company is 0 (UK trading or Professional Services or CASC), 3 (Company in liquidation), 4 (Asset holding company), 6 (Members' club or voluntary association), 7 (Property management company), 8 (Charity or owed by a charity) or 9 (Real Estate Investment Trust C - residual company) and the [CT RATE FOR NI TRADING PROFITS] of tax is different to all other CT rates and has been used then Box 586 must be completed

element: **Tax** **XML**



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

validation rule:

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

element: **FinancialYearTwo** XML

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

validation rule:

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

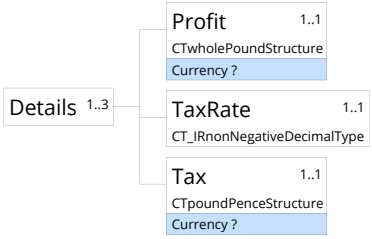
element: **Year** XML

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

validation rule:

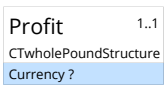
error code: 9207	description: [380] should equal [330] plus 1
transactional message (en)	Box 380 must equal Box 330 plus one.
transactional message (cy)	Mae'n rhaid i Flwch 380 fod yn hafal i Blwch 330 plws un.

element: **Details** XML



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

element: **Profit** XML



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

element: **TaxRate** **XML**

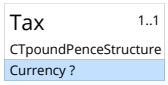
base	CT_IRnonNegativeDecimalType
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearTwo/Details/TaxRate
cardinality	1..1
description	Rates of tax
minInclusive	0.00
maxInclusive	100.00
id	[390]

validation rule:

error code: 9208	description: If [4] equals '5' then [390] should equal an applicable value from [FULL RATE OF CT], [SMALL CO RATE OF CT], [EQUIV. LOW CT RATE], [FULL RF RATE OF CT] or [RF SMALL CO RATE OF CT]
transactional message (en)	If the type of company is 5 (Insurance) than an applicable tax rate from one of [FULL RATE OF CT], [SMALL CO RATE OF CT], [EQUIV. LOW CT RATE], [FULL RF RATE OF CT] or [RF SMALL CO RATE OF CT] must be used for the second financial year
error code: 9209	description: If [4] equals '0' then [390] should equal an applicable value from [FULL RATE OF CT], [SMALL CO RATE OF CT], [EQUIV. LOW CT RATE], [FULL RF RATE OF CT], [RF SMALL CO RATE OF CT] or [CT RATE FOR NI TRADING PROFITS]
transactional message (en)	If the type of company is 0 then an applicable tax rate from one of [FULL RATE OF CT], [SMALL CO RATE OF CT], [EQUIV. LOW CT RATE], [FULL RF RATE OF CT], [RF SMALL CO RATE OF CT] or [CT RATE FOR NI TRADING PROFITS] must be used for the second financial year
error code: 9210	description: If [4] equals '4' then [390] should equal [FULL RATE OF CT], [SMALL CO RATE OF CT] or [CT RATE FOR NI TRADING PROFITS]
transactional message (en)	If the type of company is 4 (Qualifying asset holding company) then an applicable tax rate from one of [FULL RATE OF CT] or [SMALL CO RATE OF CT] or [CT RATE FOR NI TRADING PROFITS] must be used for the second financial year
error code: 9211	description: If [4] equals '1' then [390] should equal [EQUIV. LOW CT RATE]
transactional message (en)	If the company type is 1 (Unit trust or open-ended investment company) than the [EQUIV. LOW CT RATE] of tax must be used for the second financial year
transactional message (cy)	Os yw'r math o gwmni yn 1 (Ymddiriedolaeth unedol neu gwmnïau buddsoddi penagored) mae'n rhaid defnyddio'r [CYFRADD CYFWERTH ISEL O CT] o dreth am yr ail flwyddyn ariannol
error code: 9212	description: If [4] equals '2' then [390] should equal [FULL RATE OF CT]
transactional message (en)	If the type of company is 2 (Close investment-holding company) then the [FULL RATE OF CT] of tax must be used for the second financial year
error code: 9152	description: If [4] equals '3' or '9' or '10' or '11' then [390] should equal an applicable value from [FULL RATE OF CT] or [CT RATE FOR NI TRADING PROFITS]
transactional message (en)	If the type of company in Box 4 is 3 (Company in liquidation) or 9 (Real Estate Investment Trust C — residual company) or 10 (Real Estate Investment Trust C – tax-exempt company) or 11 (Non-UK resident company) then an applicable tax rate from one of [FULL RATE OF CT] or [CT RATE FOR NI TRADING PROFITS] must be used for the second financial year
error code: 9153	description: If [4] equals '6', '7' or '8' then [390] should equal [FULL RATE OF CT] or [SMALL CO RATE OF CT] or [CT RATE FOR NI TRADING PROFITS]
transactional message (en)	If the type of company is 6 (Members' club or voluntary association), 7 (Property management company) or 8 (Charity or owned by a charity) then an applicable tax rate from one of [FULL RATE OF CT], [SMALL CO RATE OF CT] or [CT RATE FOR NI TRADING PROFITS] must be used for the second financial year
error code: 9156	description: If [4] equals '3', '4', '6', '7', '8', '9', or '0' and [CT RATE FOR NI TRADING PROFITS] is different to all other CT rates and [CT RATE FOR NI TRADING PROFITS] appears in [390] then [586] must be completed.

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

element: **Tax** XML

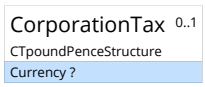


base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearTwo/Details/Tax
cardinality	1..1
description	Tax
id	[395]

validation rule:

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

element: **CorporationTax** XML



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

validation rule:

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

element: **MarginalReliefForRingFenceTrades** XML

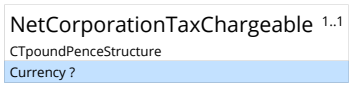
base	CT_CTnonZeroPoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/MarginalReliefForRingFenceTrades
cardinality	0..1
description	Marginal relief
id	[435]

validation rule:

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

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

element: **NetCorporationTaxChargeable** XML

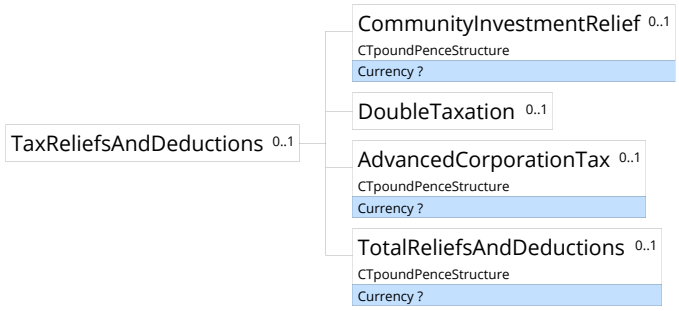


base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/NetCorporationTaxChargeable
cardinality	1..1
description	Corporation tax chargeable
id	[440]

validation rule:

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

element: **TaxReliefsAndDeductions** XML

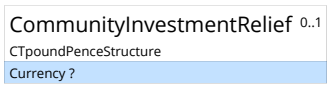


path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReliefsAndDeductions
cardinality	0..1
description	Tax reliefs and deductions
id	[N055]

validation rule:

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

element: **CommunityInvestmentRelief** XML

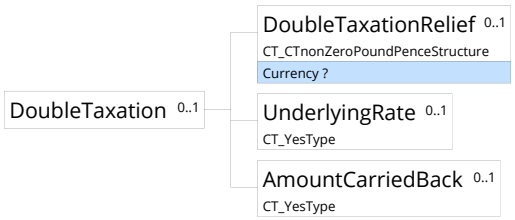


base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReliefsAndDeductions/CommunityInvestmentRelief
cardinality	0..1
description	Community investment relief
id	[445]

validation rule:

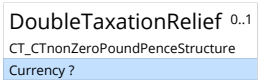
error code: 9241	description: [445] should not exceed [440]
transactional message (en)	Box 445 must not be greater than Box 440
transactional message (cy)	Ni ddylai Blwch 445 fod yn fwy na Blwch 440

element: **DoubleTaxation** XML



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

element: **DoubleTaxationRelief** XML

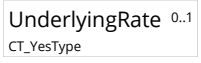


base	CT_CTnonZeroPoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReliefsAndDeductions/DoubleTaxation/DoubleTaxationRelief
cardinality	0..1
description	Double taxation relief
id	[450]

validation rule:

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

element: **UnderlyingRate** XML



base	CT_YesType

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

validation rule:

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

element: **AmountCarriedBack** XML

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

validation rule:

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

element: **AdvancedCorporationTax** XML

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

validation rule:

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

element: **TotalReliefsAndDeductions** XML

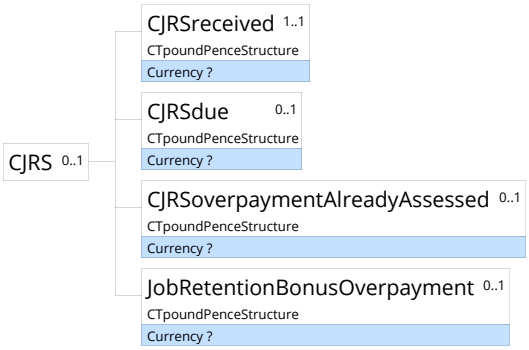
base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReliefsAndDeductions/TotalReliefsAndDeductions
cardinality	0..1
description	Total reliefs and deductions in terms of tax

id	[470]

validation rule:

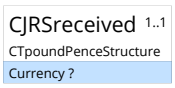
error code: 9247	description: [470] should equal the sum of [445], [450] and [465]
transactional message (en)	Box 470 must equal the sum of Boxes 445, 450 and 465
transactional message (cy)	Mae'n rhaid i Flwch 470 fod yn hafal i swm Blychau 445, 450 ac 465

element: **CJRS** XML



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

element: **CJRSreceived** XML

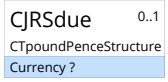


base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CJRS/CJRSreceived
cardinality	1..1
description	CJRS received
id	[471]

validation rule:

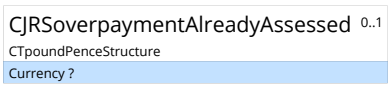
error code: 9381	description: [471] should be at least ([472] plus [473])
transactional message (en)	Box 471 must be equal to or greater than the sum of Boxes 472 and 473
error code: 9382	description: [526] should be present if [471] is present
transactional message (en)	If Box 471 is completed then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

element: **CJRSdue** XML



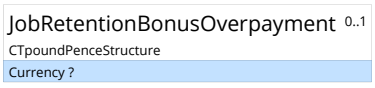
base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CJRS/CJRSdue
cardinality	0..1
description	CJRS entitlement
id	[472]

element: **CJRSoverpaymentAlreadyAssessed** XML



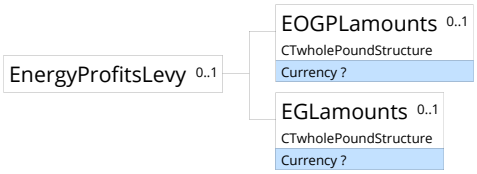
base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CJRS/CJRSoverpaymentAlreadyAssessed
cardinality	0..1
description	CJRS overpayment already assessed or voluntary disclosed
id	[473]

element: **JobRetentionBonusOverpayment** XML



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

element: **EnergyProfitsLevy** XML

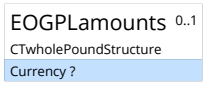


path	/IRenvelope/CompanyTaxReturn/EnergyProfitsLevy
cardinality	0..1
description	Energy Levies
id	[F092]

validation rule:

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

element: **EOGPLamounts** XML

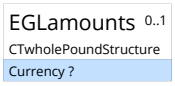


base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/EnergyProfitsLevy/EOGPLamounts
cardinality	0..1
description	Energy (Oil and Gas) Profits Levy (EOGPL) amounts liable
id	[986]

validation rule:

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

element: **EGLamounts** XML



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

validation rule:

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

element: **CalculationOfTaxOutstandingOrOverpaid** XML

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

validation rule:

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

element: **NetCorporationTaxLiability** **XML**

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

validation rule:

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

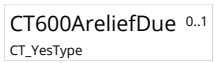
element: **LoansToParticipators** XML

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

validation rule:

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

element: **CT600AreliefDue** XML

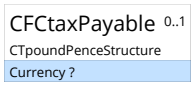


base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/CT600AreliefDue
cardinality	0..1
description	Have you completed 'relief due' box in supplementary page CT600A?
id	[485]

validation rule:

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

element: **CFCtaxPayable** XML

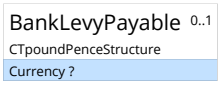


base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/CFCtaxPayable
cardinality	0..1
description	CFC tax payable
id	[490]

validation rule:

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

element: **BankLevyPayable** XML

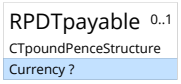


base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/BankLevyPayable
cardinality	0..1
description	Bank levy payable
id	[495]

element: **BankSurchargePayable** XML

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

element: **RPDTpayable** XML



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

validation rule:

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

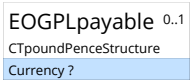
element: **CFCandBankLevyTotal** XML

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

validation rule:

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

element: **EOGPLpayable** XML

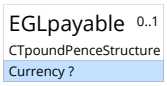


base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/EOGPLpayable
cardinality	0..1
description	EOGPL payable
id	[501]

validation rule:

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

element: **EGLpayable** XML



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

validation rule:

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

element: **SupplementaryCharge** XML

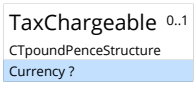
base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/SupplementaryCharge
cardinality	0..1
description	Supplementary charge (ring fence trades) payable
example	1005.00
id	[505]

validation rule:

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

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

element: **TaxChargeable** XML

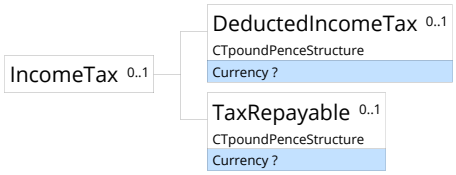


base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/TaxChargeable
cardinality	0..1
description	Tax chargeable
id	[510]

validation rule:

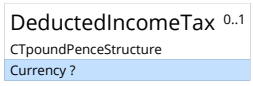
error code: 9344	description: If [475] is absent then [510] should equal the sum of [440], [480], [501], [502], [500] and [505] minus [470]
transactional message (en)	If Box 475 is not completed then Box 510 must equal (the sum of Boxes 440, 480, 500, 501, 502 and 505) minus Box 470
transactional message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

element: **IncomeTax** XML



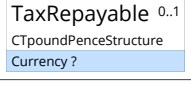
path	/IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/IncomeTax
cardinality	0..1
description	Income tax
id	[N058]

element: **DeductedIncomeTax** XML



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

element: **TaxRepayable** XML

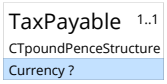


base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/IncomeTax/TaxRepayable
cardinality	0..1
description	Income tax repayable to the company
id	[520]

validation rule:

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

element: **TaxPayable** XML

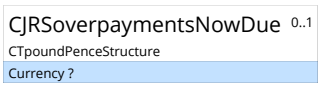


base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/TaxPayable
cardinality	1..1
description	Tax payable before restitution tax, CJRS and job retention bonus overpayments
id	[525]

validation rule:

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

element: **CJRSoverpaymentsNowDue** XML

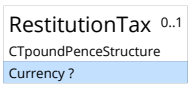


base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/CJRSoverpaymentsNowDue
cardinality	0..1
description	CJRS and job retention bonus overpayments now due
id	[526]

validation rule:

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

element: **RestitutionTax** XML

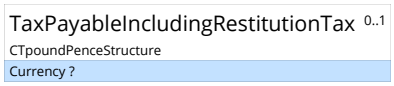


base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/RestitutionTax
cardinality	0..1
description	Restitution tax
id	[527]

validation rule:

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

element: **TaxPayableIncludingRestitutionTax** XML



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

validation rule:

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

element: **TaxReconciliation** **XML**

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

validation rule:

error code: 9355	description: [545] should be present if [530] is present
transactional message (en)	If Box 530 is completed then Box 545 must be completed
transactional message (cy)	Os yw Blwch 530 wedi ei gwblhau yna mae'n rhaid i Flwch 545 gael ei gwblhau
error code: 9356	description: [545] should be present if [535] is present
transactional message (en)	If Box 535 is completed then Box 545 must be completed
transactional message (cy)	Os yw Blwch 535 wedi ei gwblhau yna mae'n rhaid i Flwch 545 gael ei gwblhau
error code: 9357	description: [545] should be present if [540] is present
transactional message (en)	If Box 540 is completed then Box 545 must be completed
transactional message (cy)	Os yw Blwch 540 wedi ei gwblhau yna mae'n rhaid i Flwch 545 gael ei gwblhau
error code: 9358	description: [560] should be present if [550] is present
transactional message (en)	If Box 550 is completed then Box 560 must be completed
transactional message (cy)	Os yw Blwch 550 wedi ei gwblhau yna mae'n rhaid i Flwch 560 gael ei gwblhau
error code: 9359	description: [560] should be present if [555] is present
transactional message (en)	If Box 555 is completed then Box 560 must be completed
transactional message (cy)	Os yw Blwch 555 wedi ei gwblhau yna mae'n rhaid i Flwch 560 gael ei gwblhau
error code: 9875	description: [545] should be present if [541] is present
transactional message (en)	Box 545 must be completed if Box 541 is completed

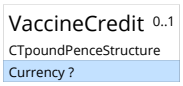
element: **ResearchAndDevelopmentCredit** XML

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

validation rule:

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

element: **VaccineCredit** XML

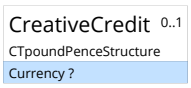


base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/TaxReconciliation/VaccineCredit
cardinality	0..1
description	Not currently used
id	[535]

validation rule:

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

element: **CreativeCredit** XML

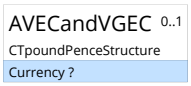


base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/TaxReconciliation/CreativeCredit
cardinality	0..1
description	Creatives tax credit
id	[540]

validation rule:

error code: 8001	description: [540] should not be present if [96] does not equal 'yes'
transactional message (en)	Box 540 must not be completed if Box 96 is not completed

element: **AVECandVGEC** XML

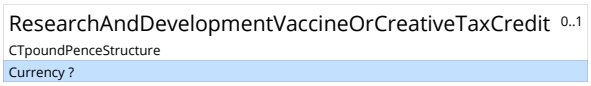


base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/TaxReconciliation/AVECandVGEC
cardinality	0..1
description	Audio-Visual expenditure credit and Video Games expenditure credit
id	[541]

validation rule:

error code: 8002	description: [541] should not be present if [96] does not equal 'yes'
transactional message (en)	Box 541 must not be completed if Box 96 is not completed

element: **ResearchAndDevelopmentVaccineOrCreativeTaxCredit** XML



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

validation rule:

error code: 9360	description: [545] should equal the sum of [530], [535], [540] and [541]
transactional message (en)	Box 545 must equal the sum of Boxes 530, 535, 540 and 541
transactional message (cy)	Mae'n rhaid i Flwch 545 fod yn hafal i swm Blychau 530, 535, 540 ac 541

element: **LandRemediationCredit** XML

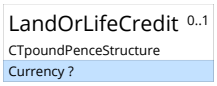
base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/TaxReconciliation/LandRemediationCredit

cardinality	0..1
description	Land remediation tax credit
id	[550]

element: **LifeAssuranceCompanyCredit** XML

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

element: **LandOrLifeCredit** XML

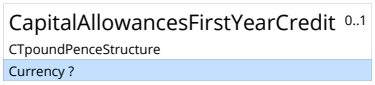


base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/TaxReconciliation/LandOrLifeCredit
cardinality	0..1
description	Total land remediation tax credit and life assurance company tax credit
id	[560]

validation rule:

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

element: **CapitalAllowancesFirstYearCredit** XML

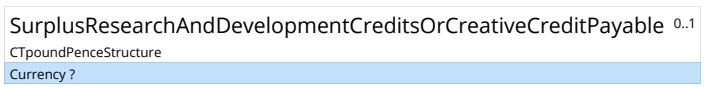


base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/TaxReconciliation/CapitalAllowancesFirstYearCredit
cardinality	0..1
description	Capital allowances first-year tax credit
id	[565]

validation rule:

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

element: **SurplusResearchAndDevelopmentCreditsOrCreativeCreditPayable** XML



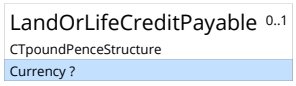
base	CTpoundPenceStructure

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

validation rule:

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

element: **LandOrLifeCreditPayable** XML

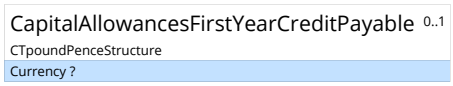


base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/TaxReconciliation/LandOrLifeCreditPayable
cardinality	0..1
description	Land remediation or life assurance company tax credit payable
id	[575]

validation rule:

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

element: **CapitalAllowancesFirstYearCreditPayable** XML



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

validation rule:

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

error code: 9258	description: [580] can only be present if [30] on or before '2020-03-31'
transactional message (en)	Box 580 can only be completed if the date in box 30 is on or before 31 March 2020

element: **RingFenceCorpTaxIncluded** XML

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

validation rule:

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

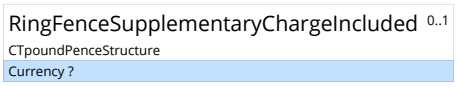
element: **NIcorporationTaxIncluded** XML

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

validation rule:

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

element: **RingFenceSupplementaryChargeIncluded** XML

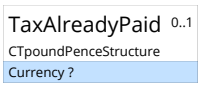


base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/TaxReconciliation/RingFenceSupplementaryChargeIncluded
cardinality	0..1
description	Ring fence supplementary charge included
id	[590]

validation rule:

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

element: **TaxAlreadyPaid** XML



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

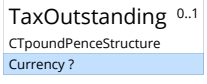
element: **TaxOutstandingOrOverpaid** XML

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

validation rule:

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

element: **TaxOutstanding** XML

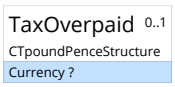


base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/TaxReconciliation/TaxOutstandingOrOverpaid/TaxOutstanding
cardinality	0..1
description	Tax outstanding
id	[600]

validation rule:

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

element: **TaxOverpaid** XML

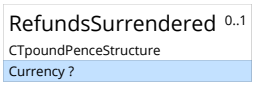


base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/TaxReconciliation/TaxOutstandingOrOverpaid/TaxOverpaid
cardinality	0..1
description	Tax overpaid including surplus or payable credits
id	[605]

validation rule:

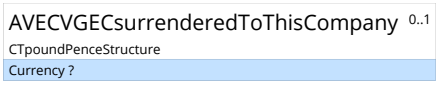
error code: 9277	description: [605] must equal the sum of [545], [560], [565] and [595] minus [525], where the result is equal to or greater than zero. Must not be present if the sum of [545], [560], [565] and [595] minus [525] is negative
transactional message (en)	Box 605 must equal (the sum of Boxes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

element: **RefundsSurrendered** XML



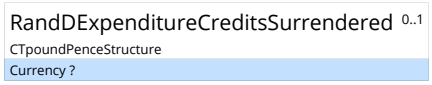
base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/TaxReconciliation/RefundsSurrendered
cardinality	0..1
description	Group tax refunds surrendered to this company
id	[610]

element: **AVECVGECsurrenderedToThisCompany** XML



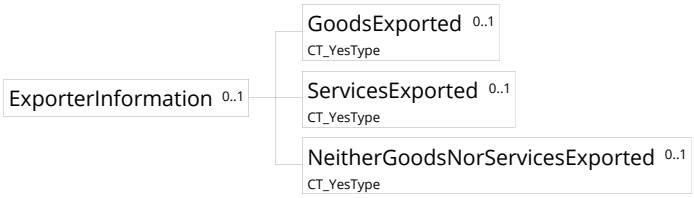
base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/TaxReconciliation/AVECVGECsurrenderedToThisCompany
cardinality	0..1
description	Audio-Visual expenditure credit / Video Games expenditure credit surrendered to this company
id	[614]

element: **RandDExpenditureCreditsSurrendered** XML



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

element: **ExporterInformation** XML

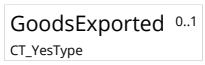


path	/IRenvelope/CompanyTaxReturn/TaxReconciliation/ExporterInformation
cardinality	0..1
description	During the return period, did the company export goods and/or services to individuals enterprises or organisations outside the United Kingdom?
id	[N118]

validation rule:

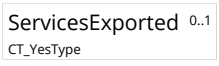
error code: 9601	description: If [N118] is present the following should be true: [616] is present or [617] is present or [618] is present
transactional message (en)	If the 'Exporter information' section is present then at least one of Boxes 616, 617 or 618 must be completed

element: **GoodsExported** XML



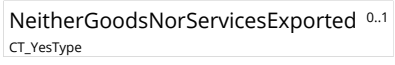
base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/TaxReconciliation/ExporterInformation/GoodsExported
cardinality	0..1
description	Goods exported outside-UK
id	[616]

element: **ServicesExported** XML



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

element: **NeitherGoodsNorServicesExported** XML



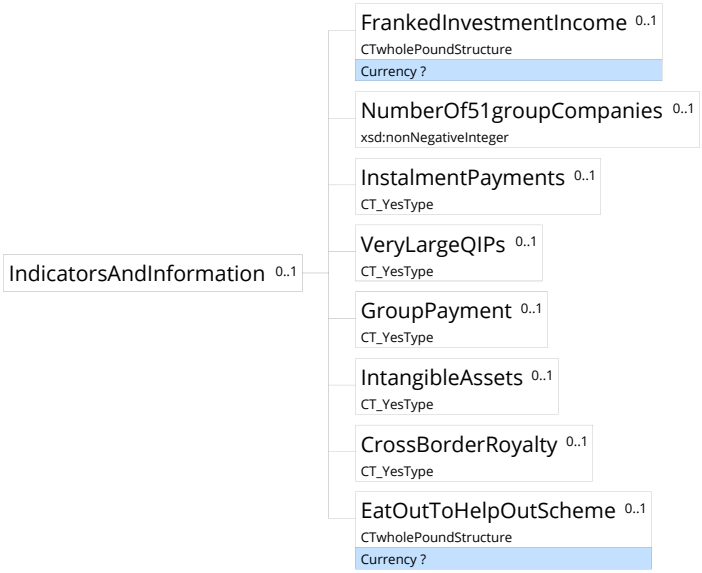
base	CT_YesType

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

validation rule:

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

element: **IndicatorsAndInformation** XML

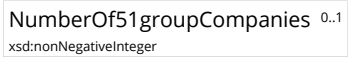


path	/IRenvelope/CompanyTaxReturn/IndicatorsAndInformation
cardinality	0..1
description	Indicators
id	[N060]

element: **FrankedInvestmentIncome** XML

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

element: **NumberOf51groupCcompanies** XML



base	xsd:nonNegativeInteger
path	/IRenvelope/CompanyTaxReturn/IndicatorsAndInformation/NumberOf51groupCompanies
cardinality	0..1

description	Number of 51% group companies
maxInclusive	9999999999
id	[625]

validation rule:

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

element: **InstalmentPayments** XML

InstalmentPayments 0..1
CT_YesType

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

element: **VeryLargeQIPs** XML

VeryLargeQIPs 0..1
CT_YesType

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

validation rule:

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

element: **GroupPayment** XML

GroupPayment 0..1
CT_YesType

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

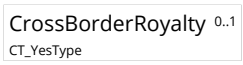
element: **IntangibleAssets** XML

IntangibleAssets 0..1
CT_YesType

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

id	[640]

element: **CrossBorderRoyalty** XML



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

element: **EatOutToHelpOutScheme** XML

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

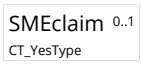
element: **EnhancedExpenditure** XML

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

validation rule:

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

element: **SMEclaim** XML



base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/EnhancedExpenditure/SMEclaim
cardinality	0..1
description	Put an 'X' in box 650 if the claim is made by a small or medium-sized enterprise (SME) including a SME subcontractor to a large company
id	[650]

validation rule:

error code: 9282	description: [650] should not be present if [655] equals 'yes'
transactional message (en)	Box 650 must not be completed if Box 655 is completed
transactional message (cy)	Ni ddylid cwblhau Blwch 650 os yw Blwch 655 wedi ei gwblhau

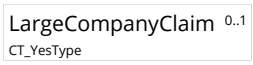
element: **RAndDIntensiveSMEclaim** XML

base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/EnhancedExpenditure/RAndDIntensiveSMEclaim
cardinality	0..1
description	Put an 'X' in box 653 if the claim is made by an R&D intensive SME
id	[653]

validation rule:

error code: 9876	description: [653] should not be present if [35] on or before '2023-03-31'
transactional message (en)	Box 653 must not be completed if the return period end date in Box 35 is on or before 31/03/2023
error code: 9877	description: [653] should not be present if [650] does not equal 'yes'
transactional message (en)	Box 653 can only be completed if Box 650 completed

element: **LargeCompanyClaim** XML



base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/EnhancedExpenditure/LargeCompanyClaim
cardinality	0..1

description	Put an 'X' in box 655 if the claim is made by a large company
id	[655]

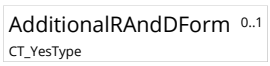
validation rule:

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

element: **RAndDClaimNotificationForm** XML

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

element: **AdditionalRAndDForm** XML

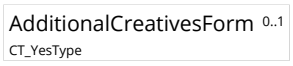


base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/EnhancedExpenditure/AdditionalRAndDForm
cardinality	0..1
description	Put an 'X' in box 657 to confirm that an R&D additional information form has been submitted
id	[657]

validation rule:

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

element: **AdditionalCreativesForm** XML



base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/EnhancedExpenditure/AdditionalCreativesForm
cardinality	0..1
description	Put an 'X' in box 658 to confirm that a Creatives claim additional information form has been submitted
id	[658]

element: **RAndDExpenditureSME** XML

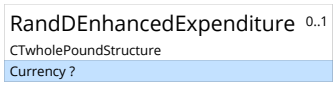
base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/EnhancedExpenditure/RAndDExpenditureSME
cardinality	0..1

description	R&D expenditure qualifying for SME/R&D intensive SME relief
id	[659]

validation rule:

error code: 9438	description: [659] should not be present if [650] does not equal 'yes'
transactional message (en)	Box 659 must not be completed if Box 650 isn't completed
error code: 9439	description: If [L166] is present and [30] onOrAfter '2023-04-01' [659] must equal [L166]
transactional message (en)	If Box L166 is completed and the return period start date in Box 30 is on or after 01/04/2023 then Box 659 must equal Box L166
error code: 9879	description: [659] should not be present if ([30] on or after '2024-04-01') and ([653] does not equal 'yes')
transactional message (en)	Box 659 must not be completed if Box 653 is not completed and the return period start date in Box 30 is on or after 01/04/2024

element: **RandDEnhancedExpenditure** XML

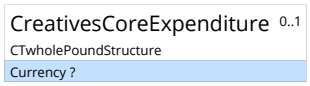


base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/EnhancedExpenditure/RandDEnhancedExpenditure
cardinality	0..1
description	R&D enhanced expenditure
id	[660]

validation rule:

error code: 9364	description: If [660] is present then [650] should equal 'yes' or [655] should equal 'yes'
transactional message (en)	Box 660 must only be completed if either Box 650 or Box 655 are completed
transactional message (cy)	Ni ddylid cwblhau Blwch 660 os yw naill ai Blwch 650 neu Flwch 655 wedi eu cwblhau
error code: 9440	description: [660] should not be present if [659] is not present and [30] is on or after '2023-04-01'
transactional message (en)	Box 660 must not be completed if Box 659 is not completed and the return period start date in Box 30 is on or after 01/04/2023
error code: 9880	description: [660] should not be present if ([30] on or after '2024-04-01') and ([653] does not equal 'yes')
transactional message (en)	Box 660 must not be completed if Box 653 is not completed and the return period start date in Box 30 is on or after 01/04/2024

element: **CreativesCoreExpenditure** XML

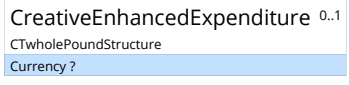


base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/EnhancedExpenditure/CreativesCoreExpenditure
cardinality	0..1
description	Creatives core expenditure
id	[663]

validation rule:

error code: 8003	description: [663] should not be present if [96] does not equal 'yes'
transactional message (en)	Box 663 must not be completed if Box 96 is not completed

element: **CreativeEnhancedExpenditure** XML

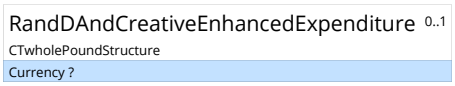


base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/EnhancedExpenditure/CreativeEnhancedExpenditure
cardinality	0..1
description	Creatives additional deduction
id	[665]

validation rule:

error code: 8004	description: [665] should not be present if [96] does not equal 'yes'
transactional message (en)	Box 665 must not be completed if Box 96 is not completed

element: **RandDAndCreativeEnhancedExpenditure** XML



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

validation rule:

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

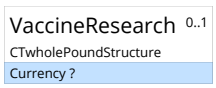
element: **SMEclaimAsLargeCompany** XML

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

validation rule:

error code: 9287	description: [650] should equal 'yes' if [675] is present
transactional message (en)	Box 675 can only be completed if Box 650 is completed
transactional message (cy)	Gellir ond cwblhau Blwch 675 os yw Blwch 650 wedi ei gwblhau
error code: 9881	description: [675] should not be present if [30] on or after '2024-04-01'
transactional message (en)	Box 675 must not be completed if the return period start date in Box 30 is on or after 01/04/2024

element: **VaccineResearch** XML



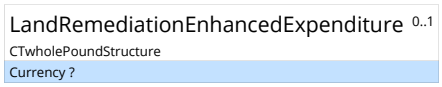
base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/EnhancedExpenditure/VaccineResearch
cardinality	0..1
description	Vaccines research expenditure

id	[680]

validation rule:

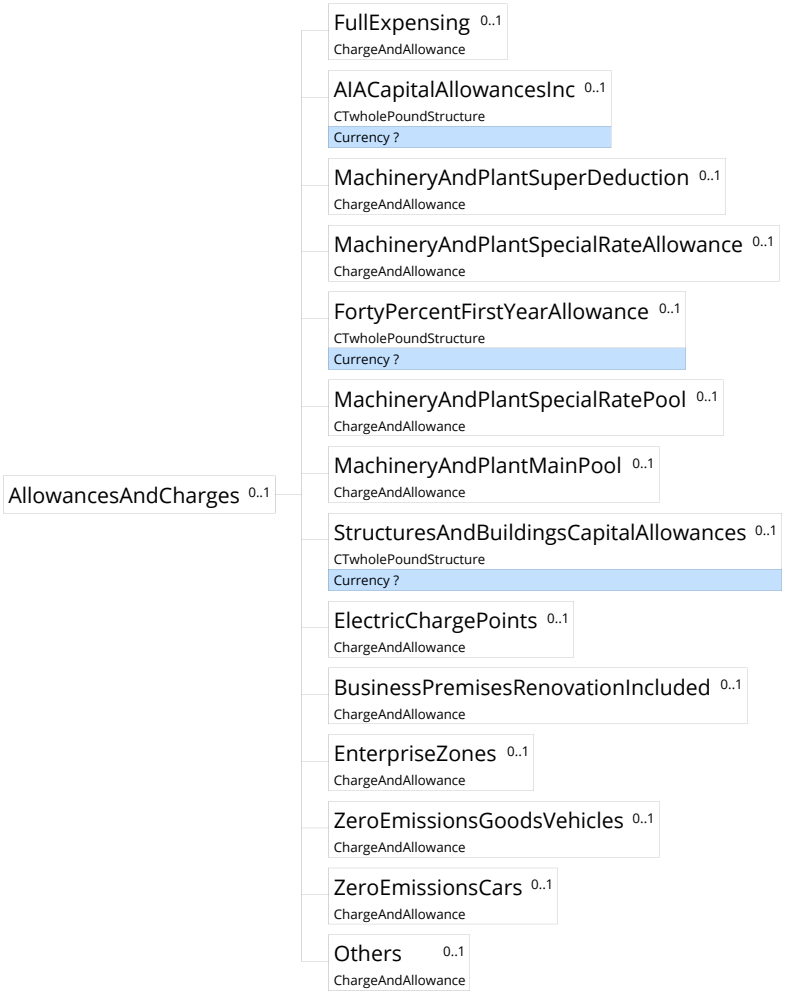
error code: 9286	description: If [680] is present then [650] should equal 'yes' or [655] should equal 'yes'
transactional message (en)	Box 680 must only be completed if either Box 650 or Box 655 are completed
transactional message (cy)	Ni ddylid cwblhau Blwch 680 os yw naill ai Blwch 650 neu Flwch 655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

element: **LandRemediationEnhancedExpenditure** XML



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

element: **AllowancesAndCharges** XML

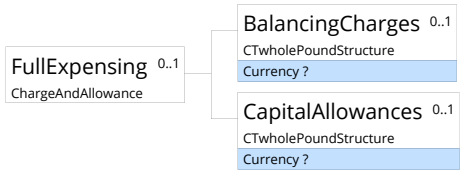


path	/IRenvelope/CompanyTaxReturn/AllowancesAndCharges
cardinality	0..1
description	Charges and allowances included in calculation of trading profits and losses
id	[N062]

validation rule:

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

element: **FullExpensing** XML



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

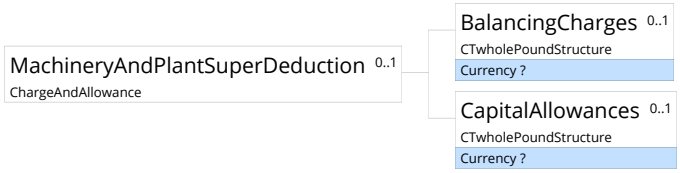
validation rule:

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

element: **AIACapitalAllowancesInc** XML

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

element: **MachineryAndPlantSuperDeduction** XML



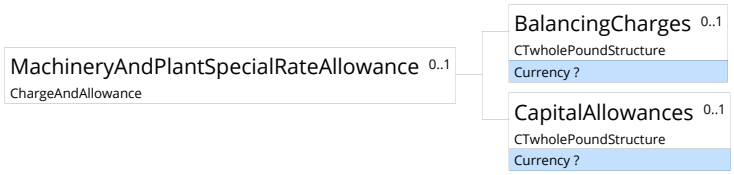
base	ChargeAndAllowance
path	/IRenvelope/CompanyTaxReturn/AllowancesAndCharges/MachineryAndPlantSuperDeduction
cardinality	0..1
description	Machinery and plant - super-deduction
id	[691/692]

validation rule:

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

transactional message (en)	Box 772 must be completed if Box 691 is completed

element: **MachineryAndPlantSpecialRateAllowance** XML

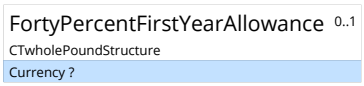


base	ChargeAndAllowance
path	/IRenvelope/CompanyTaxReturn/AllowancesAndCharges/MachineryAndPlantSpecialRateAllowance
cardinality	0..1
description	Machinery and plant - special rate allowance
id	[693/694]

validation rule:

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

element: **FortyPercentFirstYearAllowance** XML

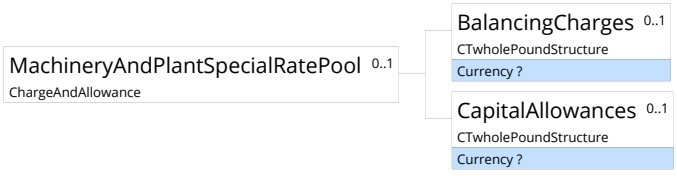


base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/AllowancesAndCharges/FortyPercentFirstYearAllowance
cardinality	0..1
description	40% first-year allowance
id	[696]

validation rule:

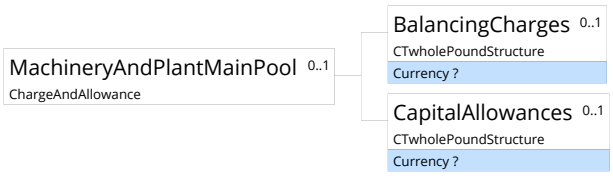
error code: 8081	description: [696] should not be present if [35] on or before '2025-12-31'
transactional message (en)	Box 696 must not be present if Box 35 is on or before '2025-12-31'

element: **MachineryAndPlantSpecialRatePool** XML



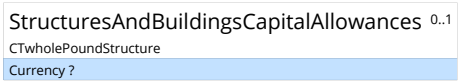
base	ChargeAndAllowance
path	/IRenvelope/CompanyTaxReturn/AllowancesAndCharges/MachineryAndPlantSpecialRatePool
cardinality	0..1
description	Machinery and plant - special rate pool
id	[695/700]

element: **MachineryAndPlantMainPool** XML



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

element: **StructuresAndBuildingsCapitalAllowances** XML

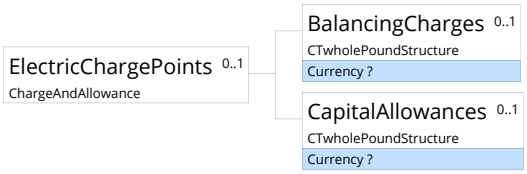


base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/AllowancesAndCharges/StructuresAndBuildingsCapitalAllowances
cardinality	0..1
description	Structures and buildings - Capital allowances
id	[711]

validation rule:

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

element: **ElectricChargePoints** XML



base	ChargeAndAllowance
path	/IRenvelope/CompanyTaxReturn/AllowancesAndCharges/ElectricChargePoints
cardinality	0..1
description	Electric vehicle charge-points
id	[713/714]

validation rule:

error code: 9278	description: [713/714] can only be present if [35] on or after '2016-11-23'
transactional message (en)	Boxes 713 and 714 can only be completed if the return period end date in Box 35 is on or after 23 November 2016
error code: 8005	description: The "BalancingCharges" component of [713/714] should not be present if [30] is on or after '2025-04-01'
transactional message (en)	Box 714 must not be completed if the return period start date in Box 30 is on or after 1 April 2025

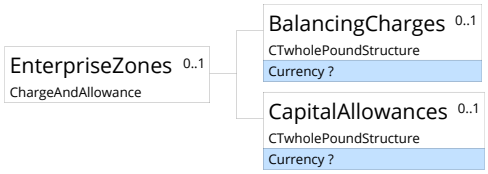
element: **BusinessPremisesRenovationIncluded** XML

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

validation rule:

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

element: **EnterpriseZones** XML

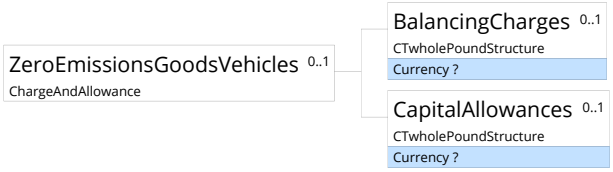


base	ChargeAndAllowance
path	/IRenvelope/CompanyTaxReturn/AllowancesAndCharges/EnterpriseZones
cardinality	0..1
description	Enterprise zones
id	[721/722]

validation rule:

error code: 8007	description: [721/722] should not be present if [30] on or after '2024-04-01'
transactional message (en)	Boxes 721 and 722 must not be completed if the return period start date in Box 30 is on or after 1 April 2024

element: **ZeroEmissionsGoodsVehicles** XML

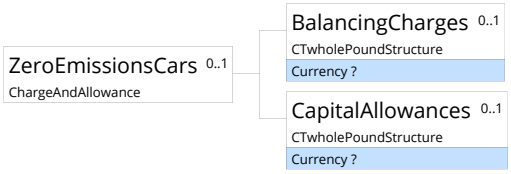


base	ChargeAndAllowance
path	/IRenvelope/CompanyTaxReturn/AllowancesAndCharges/ZeroEmissionsGoodsVehicles
cardinality	0..1
description	Zero-emission goods vehicles
id	[723/724]

validation rule:

error code: 8008	description: [723/724] should not be present if [30] on or after '2025-04-01'
transactional message (en)	Boxes 723 and 724 must not be completed if the return period start date in Box 30 is on or after 1 April 2025

element: **ZeroEmissionsCars** XML

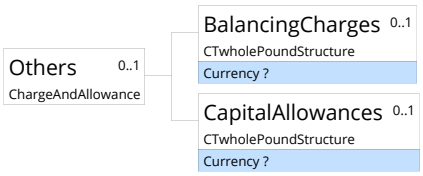


base	ChargeAndAllowance
path	/IRenvelope/CompanyTaxReturn/AllowancesAndCharges/ZeroEmissionsCars
cardinality	0..1
description	Zero-emission cars
id	[726/727]

validation rule:

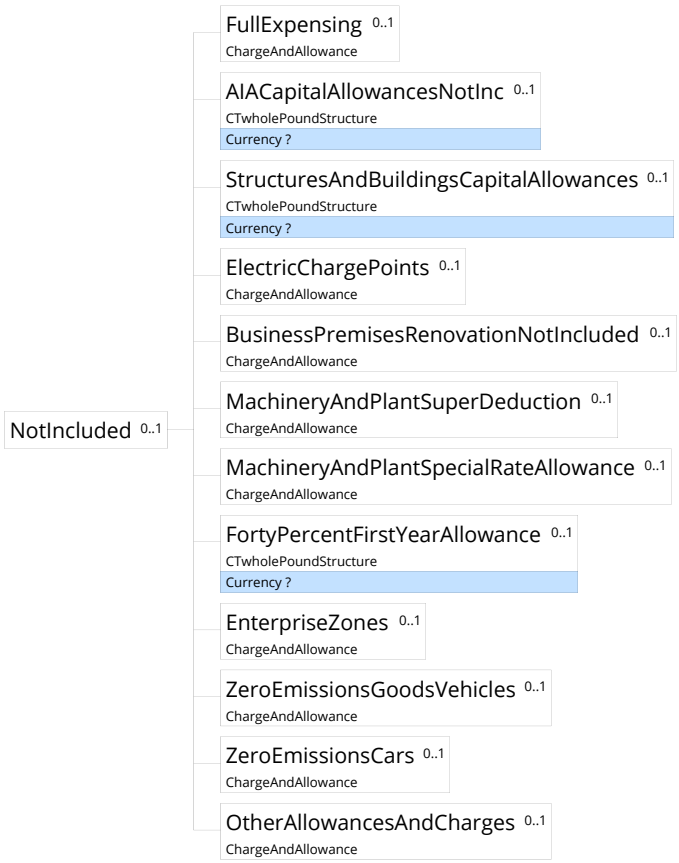
error code: 9839	description: [726/727] should not be present if [35] is on or before '2021-03-31'
transactional message (en)	Boxes 726 and 727 must not be completed if the return period end date in Box 35 is on or before 31 March 2021
error code: 8009	description: The "BalancingCharges" component of [726/727] should not be present if [30] is on or after '2025-04-01'
transactional message (en)	Box 727 must not be completed if the return period start date in Box 30 is on or after 1 April 2025

element: **Others** XML



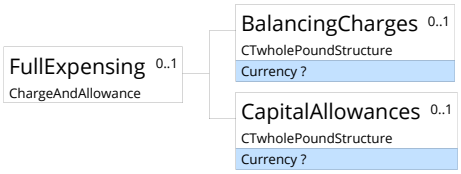
base	ChargeAndAllowance
path	/IRenvelope/CompanyTaxReturn/AllowancesAndCharges/Others
cardinality	0..1
description	Other allowances and charges
id	[725/730]

element: **NotIncluded** XML



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

element: **FullExpensing** XML



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

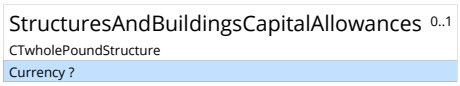
validation rule:

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

element: **AIACapitalAllowancesNotInc** XML

base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/NotIncluded/AIACapitalAllowancesNotInc
cardinality	0..1
description	Annual investment allowance not included in calculation
id	[735]

element: **StructuresAndBuildingsCapitalAllowances** XML

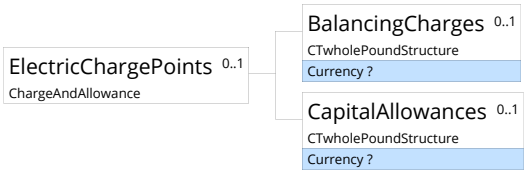


base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/NotIncluded/StructuresAndBuildingsCapitalAllowances
cardinality	0..1
description	Structures and buildings - Capital allowances
id	[736]

validation rule:

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

element: **ElectricChargePoints** XML

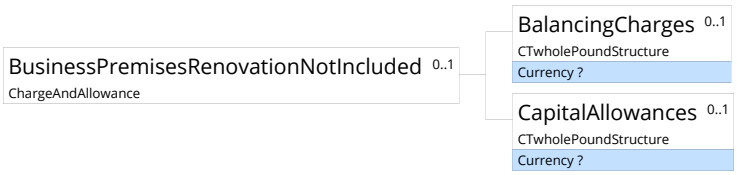


base	ChargeAndAllowance
path	/IRenvelope/CompanyTaxReturn/NotIncluded/ElectricChargePoints
cardinality	0..1
description	Electric vehicle charge-points
id	[737/738]

validation rule:

error code: 9377	description: [737/738] can only be present if [35] on or after '2016-11-23'
transactional message (en)	Box 737/738 can only be completed if the date in box 35 is on or after 23 November 2016
error code: 8011	description: The "BalancingCharges" component of [737/738] should not be present if [30] is on or after '2025-04-01'
transactional message (en)	Box 738 must not be completed if the return period start date in Box 30 is on or after 1 April 2025

element: **BusinessPremisesRenovationNotIncluded** XML



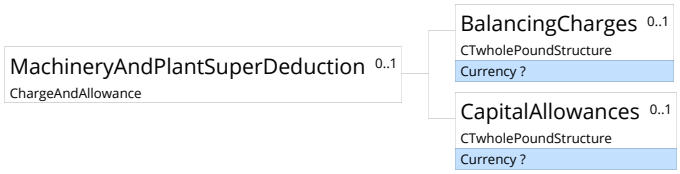
base	ChargeAndAllowance
path	/IRenvelope/CompanyTaxReturn/NotIncluded/BusinessPremisesRenovationNotIncluded
cardinality	0..1
description	Business premises renovation not included

id	[740/745]

validation rule:

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

element: **MachineryAndPlantSuperDeduction** XML

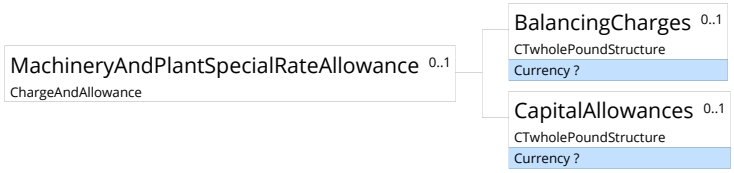


base	ChargeAndAllowance
path	/IRenvelope/CompanyTaxReturn/NotIncluded/MachineryAndPlantSuperDeduction
cardinality	0..1
description	Machinery and plant - super-deduction
id	[741/742]

validation rule:

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

element: **MachineryAndPlantSpecialRateAllowance** XML

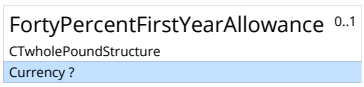


base	ChargeAndAllowance
path	/IRenvelope/CompanyTaxReturn/NotIncluded/MachineryAndPlantSpecialRateAllowance
cardinality	0..1
description	Machinery and plant - special rate allowance
id	[743/744]

validation rule:

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

element: **FortyPercentFirstYearAllowance** XML



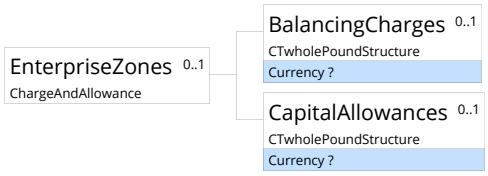
base	CTwholePoundStructure

path	/IRenvelope/CompanyTaxReturn/NotIncluded/FortyPercentFirstYearAllowance
cardinality	0..1
description	40% first-year allowance
id	[739]

validation rule:

error code: 8082	description: [739] should not be present if [35] on or before '2025-12-31'
transactional message (en)	Box 739 must not be present if Box 35 is on or before '2025-12-31'

element: **EnterpriseZones** XML

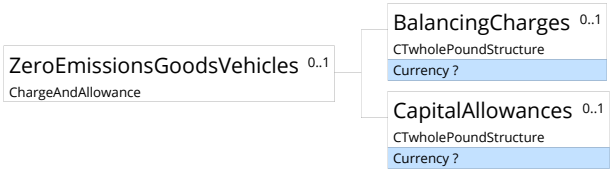


base	ChargeAndAllowance
path	/IRenvelope/CompanyTaxReturn/NotIncluded/EnterpriseZones
cardinality	0..1
description	Enterprise zones
id	[746/747]

validation rule:

error code: 8012	description: [746/747] should not be present if [30] on or after '2024-04-01'
transactional message (en)	Boxes 746 and 747 must not be completed if the return period start date in Box 30 is on or after 1 April 2024

element: **ZeroEmissionsGoodsVehicles** XML

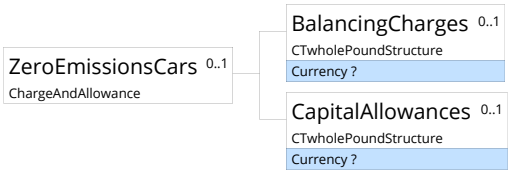


base	ChargeAndAllowance
path	/IRenvelope/CompanyTaxReturn/NotIncluded/ZeroEmissionsGoodsVehicles
cardinality	0..1
description	Zero-emission goods vehicles
id	[748/749]

validation rule:

error code: 8013	description: [748/749] should not be present if [30] on or after '2025-04-01'
transactional message (en)	Boxes 748 and 749 must not be completed if the return period start date in Box 30 is on or after 1 April 2025

element: **ZeroEmissionsCars** XML



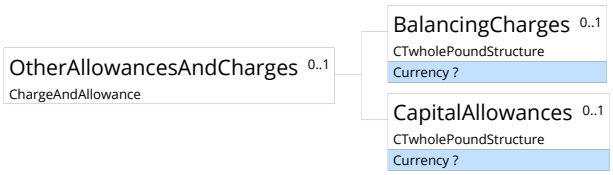
base	ChargeAndAllowance
path	/IRenvelope/CompanyTaxReturn/NotIncluded/ZeroEmissionsCars

cardinality	0..1
description	Zero-emission cars
id	[751/752]

validation rule:

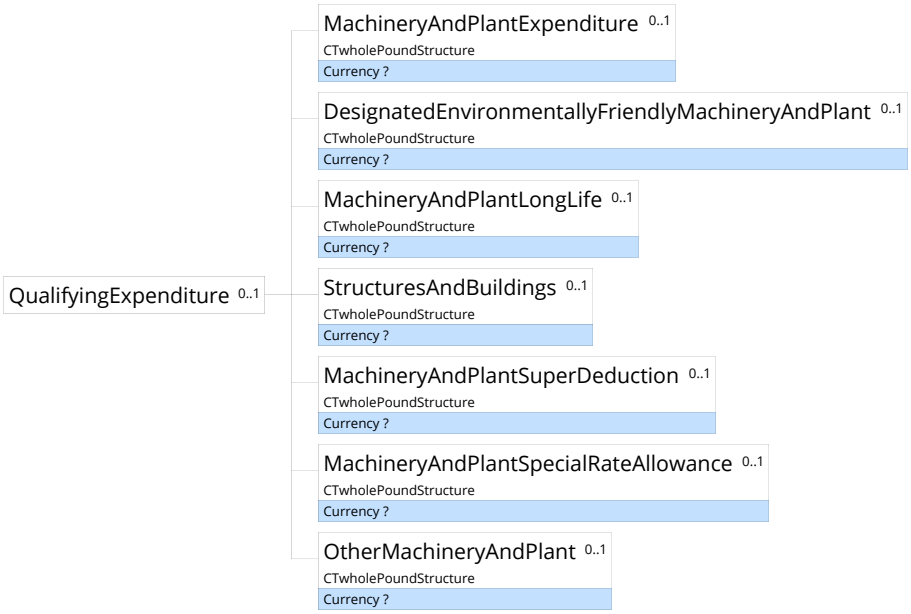
error code: 9392	description: [751/752] should not be present if [35] is on or before '2021-03-31'
transactional message (en)	Boxes 751 and 752 must not be completed if the return period end date in Box 35 is on or before 31 March 2021
error code: 8014	description: The "BalancingCharges" component of [751/752] should not be present if [30] is on or after '2025-04-01'
transactional message (en)	Box 752 must not be completed if the return period start date in Box 30 is on or after 1 April 2025

element: **OtherAllowancesAndCharges** XML



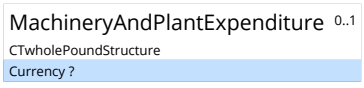
base	ChargeAndAllowance
path	/IRenvelope/CompanyTaxReturn/NotIncluded/OtherAllowancesAndCharges
cardinality	0..1
description	Other allowances and charges
id	[750/755]

element: **QualifyingExpenditure** XML



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

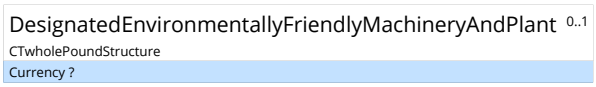
element: **MachineryAndPlantExpenditure** XML



base	CTwholePoundStructure

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

element: **DesignatedEnvironmentallyFriendlyMachineryAndPlant** XML



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

validation rule:

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

element: **MachineryAndPlantLongLife** XML

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

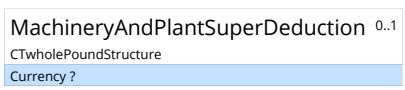
element: **StructuresAndBuildings** XML

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

validation rule:

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

element: **MachineryAndPlantSuperDeduction** XML

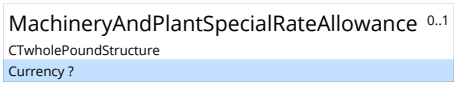


base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/QualifyingExpenditure/MachineryAndPlantSuperDeduction
cardinality	0..1
description	Machinery and plant - super-deduction
id	[772]

validation rule:

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

element: **MachineryAndPlantSpecialRateAllowance** XML



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

validation rule:

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

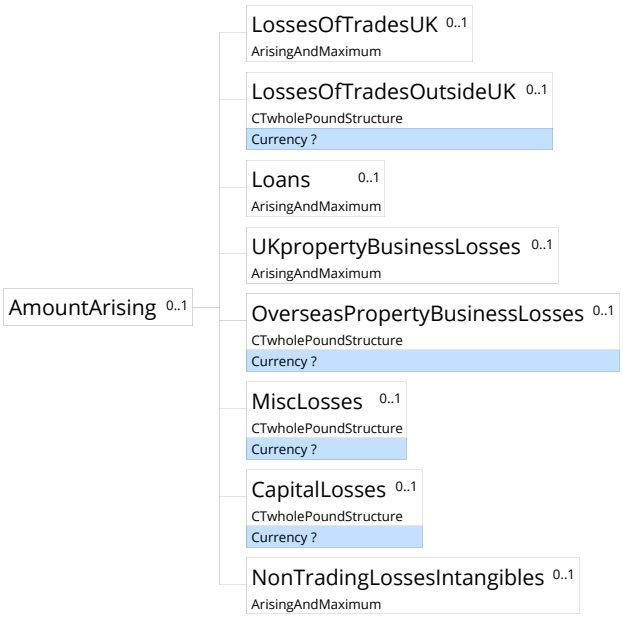
element: **OtherMachineryAndPlant** XML

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

element: **LossesDeficitsAndExcess** XML

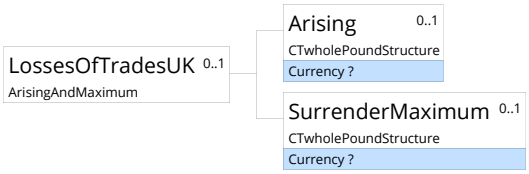
path	/IRenvelope/CompanyTaxReturn/LossesDeficitsAndExcess
cardinality	0..1
description	Losses, deficits and excess amounts
id	[N064]

element: **AmountArising** XML



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

element: **LossesOfTradesUK** XML

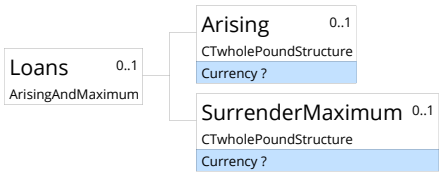


base	ArisingAndMaximum
path	/IRenvelope/CompanyTaxReturn/LossesDeficitsAndExcess/AmountArising/LossesOfTradesUK
cardinality	0..1
description	Losses of trades carried on wholly or partly in the UK
id	[780/785]

element: **LossesOfTradesOutsideUK** XML

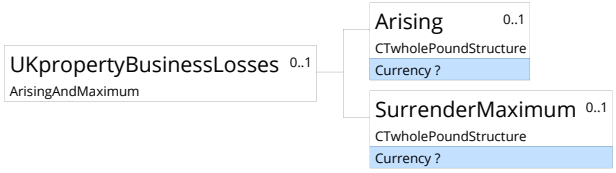
base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/LossesDeficitsAndExcess/AmountArising/LossesOfTradesOutsideUK
cardinality	0..1
description	Losses of trades carried on wholly outside the UK
id	[790]

element: **Loans** XML



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

element: **UKpropertyBusinessLosses** XML

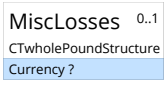


base	ArisingAndMaximum
path	/IRenvelope/CompanyTaxReturn/LossesDeficitsAndExcess/AmountArising/UKpropertyBusinessLosses
cardinality	0..1
description	UK property business losses
id	[805/810]

element: **OverseasPropertyBusinessLosses** XML

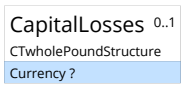
base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/LossesDeficitsAndExcess/AmountArising/OverseasPropertyBusinessLosses
cardinality	0..1
description	Overseas property business losses
id	[815]

element: **MiscLosses** XML



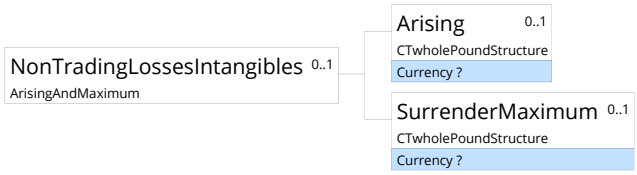
base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/LossesDeficitsAndExcess/AmountArising/MiscLosses
cardinality	0..1
description	Losses from miscellaneous transactions
id	[820]

element: **CapitalLosses** XML



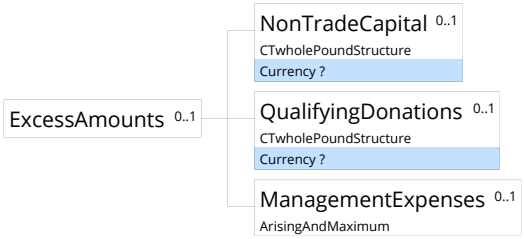
base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/LossesDeficitsAndExcess/AmountArising/CapitalLosses
cardinality	0..1
description	Capital losses
id	[825]

element: **NonTradingLossesIntangibles** XML



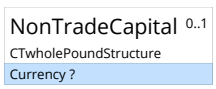
base	ArisingAndMaximum
path	/IRenvelope/CompanyTaxReturn/LossesDeficitsAndExcess/AmountArising/NonTradingLossesIntangibles
cardinality	0..1
description	Non-trading losses intangibles
id	[830/835]

element: **ExcessAmounts** XML



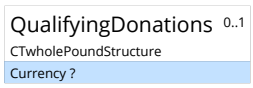
path	/IRenvelope/CompanyTaxReturn/LossesDeficitsAndExcess/ExcessAmounts
cardinality	0..1
id	[N201]

element: **NonTradeCapital** XML



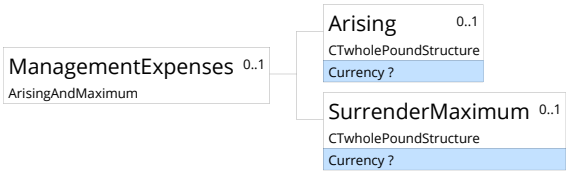
base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/LossesDeficitsAndExcess/ExcessAmounts/NonTradeCapital
cardinality	0..1
description	Excess non-trade capital allowances
id	[840]

element: **QualifyingDonations** XML



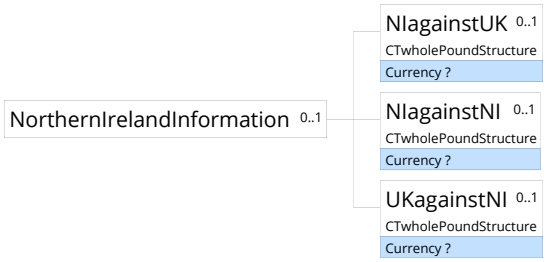
base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/LossesDeficitsAndExcess/ExcessAmounts/QualifyingDonations
cardinality	0..1
description	Qualifying donations
id	[845]

element: **ManagementExpenses** XML



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

element: **NorthernIrelandInformation** XML

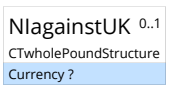


path	/IRenvelope/CompanyTaxReturn/NorthernIrelandInformation
cardinality	0..1
description	Northern Ireland information
id	[N203]

validation rule:

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

element: **NIagainstUK** XML



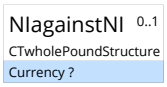
base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/NorthernIrelandInformation/NIagainstUK
cardinality	0..1
description	Amount of group relief claimed which relates to NI trading losses used against rest of UK/mainstream profits

id	[856]

validation rule:

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

element: **NIagainstNI** XML

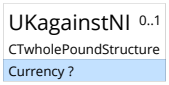


base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/NorthernIrelandInformation/NIagainstNI
cardinality	0..1
description	Amount of group relief claimed which relates to NI trading losses used against NI trading profits
id	[857]

validation rule:

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

element: **UKagainstNI** XML

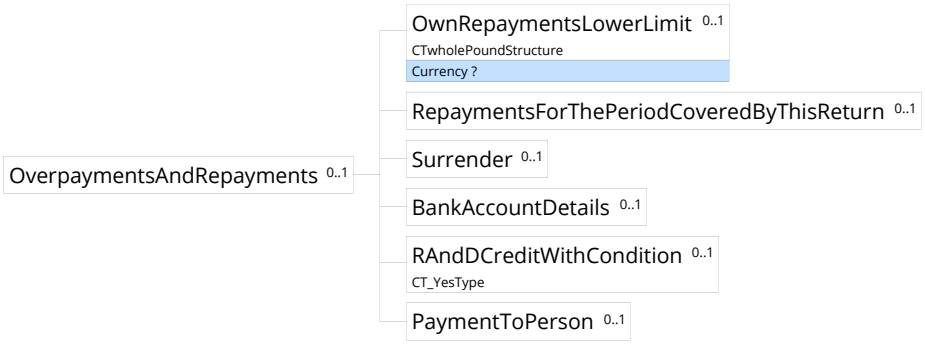


base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/NorthernIrelandInformation/UKagainstNI
cardinality	0..1
description	Amount of group relief claimed which relates to rest of UK/mainstream losses used against NI trading profits
id	[858]

validation rule:

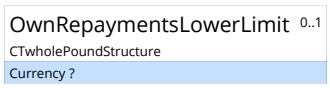
error code: 9165	description: If [858] is present, [310] should be present
transactional message (en)	Box 858 can only be completed if Box 310 is completed

element: **OverpaymentsAndRepayments** XML



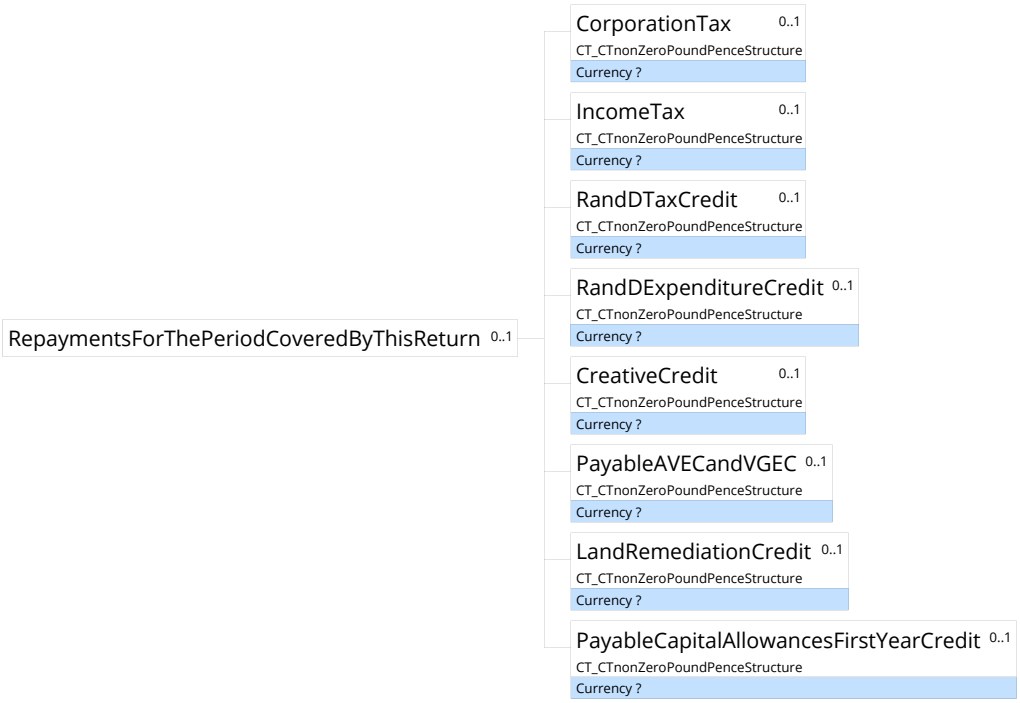
path	/IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments
cardinality	0..1
description	Overpayments and repayments
id	[N066]

element: **OwnRepaymentsLowerLimit** XML



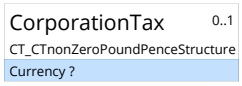
base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/OwnRepaymentsLowerLimit
cardinality	0..1
description	What is the smallest sum you wish to be repaid?
id	[860]

element: **RepaymentsForThePeriodCoveredByThisReturn** XML



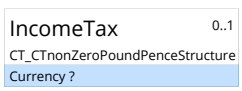
path	/IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/RepaymentsForThePeriodCoveredByThisReturn
cardinality	0..1
id	[N202]

element: **CorporationTax** XML



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

element: **IncomeTax** XML

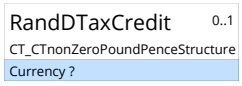


base	CT_CTnonZeroPoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/RepaymentsForThePeriodCoveredByThisReturn/IncomeTax
cardinality	0..1
description	Repayment of income tax
id	[870]

validation rule:

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

element: **RandDTaxCredit** XML

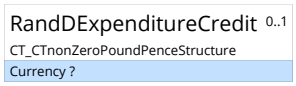


base	CT_CTnonZeroPoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/RepaymentsForThePeriodCoveredByThisReturn/RandDTaxCredit
cardinality	0..1
description	Payable Research and Development tax credit
id	[875]

validation rule:

error code: 9393	description: [875] should only be present if [142] equals 'yes'
transactional message (en)	Box 875 must only be completed if Box 142 equals 'yes'
error code: 9394	description: [875] should equal [L180]
transactional message (en)	Box 875 must equal Box L180

element: **RandDExpenditureCredit** XML

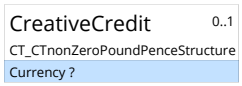


base	CT_CTnonZeroPoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/RepaymentsForThePeriodCoveredByThisReturn/RandDExpenditureCredit
cardinality	0..1
description	Payable Research and Development expenditure credit
id	[880]

validation rule:

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

element: **CreativeCredit** XML



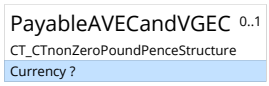
base	CT_CTnonZeroPoundPenceStructure

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

validation rule:

error code: 8015	description: If [885] is present the following should be true: [P330] is present
transactional message (en)	Box 885 can only be completed if Box P330 is completed
error code: 8016	description: [885] should not be present if [96] does not equal 'yes'
transactional message (en)	Box 885 must not be completed if Box 96 is not completed
error code: 8017	description: [885] should not be present if [P330] equals '0.00'
transactional message (en)	Box 885 must not be completed if Box P330 equals 0 (zero)
error code: 8018	description: If [P330] is greater than zero, then [885] must equal [P330]
transactional message (en)	Box 885 must equal Box P330 if Box P330 is greater than 0 (zero)

element: **PayableAVECandVGEC** XML

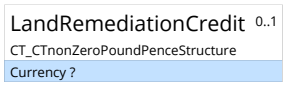


base	CT_CTnonZeroPoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/RepaymentsForThePeriodCoveredByThisReturn/PayableAVECandVGEC
cardinality	0..1
description	Payable Audio-Visual expenditure credit and Video Games expenditure credit
id	[886]

validation rule:

error code: 8019	description: If [886] is present the following should be true: [P190] is present
transactional message (en)	Box 886 can only be completed if Box P190 is completed
error code: 8020	description: [886] should not be present if [96] does not equal 'yes'
transactional message (en)	Box 886 must not be completed if Box 96 is not completed
error code: 8021	description: [886] should not be present if [P190] equals '0.00'
transactional message (en)	Box 886 must not be completed if Box P190 equals 0 (zero)
error code: 8022	description: If [P190] is greater than zero, then [886] must equal [P190]
transactional message (en)	Box 886 must equal Box P190 if Box P190 is greater than 0 (zero)

element: **LandRemediationCredit** XML



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

validation rule:

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

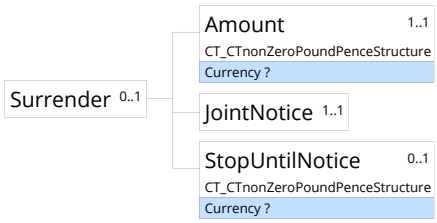
element: **PayableCapitalAllowancesFirstYearCredit** XML

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

validation rule:

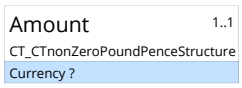
error code: 9302	description: [895] should equal [580]
transactional message (en)	Box 895 must equal Box 580
transactional message (cy)	Mae'n rhaid i Flwch 895 fod yn hafal i Flwch 580
error code: 9413	description: [895] can only be present if [30] on or before '2020-03-31'
transactional message (en)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

element: **Surrender** XML



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

element: **Amount** XML



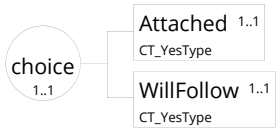
base	CT_CTnonZeroPoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/Surrender/Amount
cardinality	1..1
description	The following amount is to be surrendered
id	[900]

element: **JointNotice** XML

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

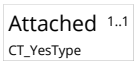
description	Status of the Joint Notice
id	[N077]

choice: XML



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

element: **Attached** XML

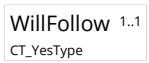


base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/Surrender/JointNotice/Attached
cardinality	1..1
description	Joint notice is attached
example	yes
id	[905]

validation rule:

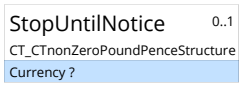
error code: 9303	description: [N106] should be present if [905] is present
transactional message (en)	You must attach the Joint Notice if Box 905 is completed
transactional message (cy)	Mae'n rhaid i chi atodi'r Hysbysiad ar y Cyd os yw Blwch 905 wedi ei gwblhau

element: **WillFollow** XML



base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/Surrender/JointNotice/WillFollow
cardinality	1..1
description	Joint notice will follow
example	yes
id	[910]

element: **StopUntilNotice** XML



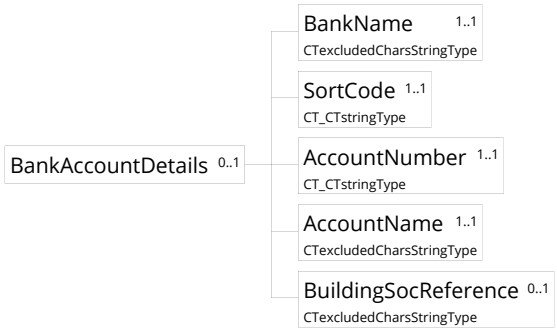
base	CT_CTnonZeroPoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/Surrender/StopUntilNotice
cardinality	0..1
description	Please stop repayment of the following amount until the Notice is sent
id	[915]

validation rule:

error code: 9304	description: [915] should not exceed [900]

transactional message (en)	Box 915 must not be greater than Box 900
transactional message (cy)	Ni ddylai Blwch 915 fod yn fwy na Blwch 900

element: **BankAccountDetails** XML



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

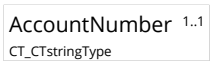
element: **BankName** XML

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

element: **SortCode** XML

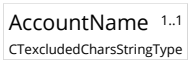
base	CT_CTstringType
path	/IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/BankAccountDetails/SortCode
cardinality	1..1
description	Branch sort code
example	859437
minLength	6
maxLength	6
pattern	[0-9]{6}
id	[925]

element: **AccountNumber** XML



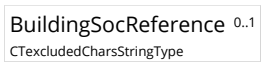
base	CT_CTstringType
path	/IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/BankAccountDetails/AccountNumber
cardinality	1..1
description	Account number
example	98867456
minLength	8
maxLength	8
pattern	[0-9]{8}
id	[930]

element: **AccountName** XML



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

element: **BuildingSocReference** XML



base	CTexcludedCharsStringType
path	/IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/BankAccountDetails/BuildingSocReference
cardinality	0..1
description	Building society reference
example	r495863
minLength	2
maxLength	18
id	[940]

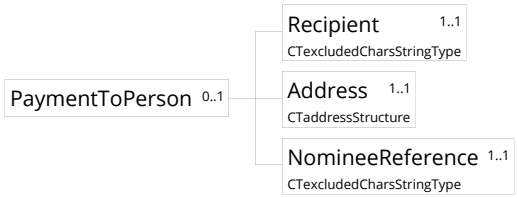
element: **RAndDCreditWithCondition** XML

base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/RAndDCreditWithCondition
cardinality	0..1
description	Put an 'X' in box 943 if there is an R&D payable credit and one of the conditions listed in the CT600 guide is applicable
id	[943]

validation rule:

error code: 9882	description: [943] should not be present if [875] is not present and [880] is not present and [30] is on or after '2024-04-01'
transactional message (en)	Box 943 must not be completed if Box 875 and Box 880 are not completed and the return period start date in Box 30 is on or after 01/04/2024

element: **PaymentToPerson** XML

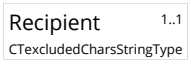


path	/IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/PaymentToPerson
cardinality	0..1
description	Payments to a person other than the company
id	[N087]

validation rule:

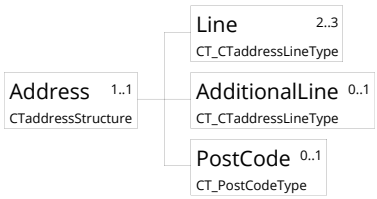
error code: 9883	description: [N087] should not be present if [943] is absent and either [875] or [880] are present and [30] is on or after '2024-04-01'
transactional message (en)	If either of Boxes 875 or 880 are completed and the return period start date in Box 30 is on or after 01/04/2024 then the section 'Payments to a person other than the company' can only be completed if Box 943 completed.

element: **Recipient** XML



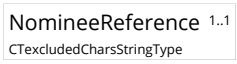
base	CTexcludedCharsStringType
path	/IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/PaymentToPerson/Recipient
cardinality	1..1
description	Person authorised to receive payment
example	Peter Day
minLength	2
maxLength	56
id	[955]

element: **Address** XML



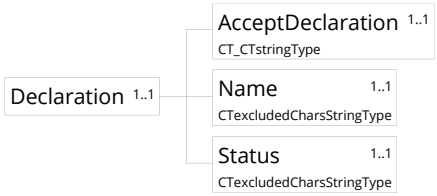
base	CTaddressStructure
path	/IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/PaymentToPerson/Address
cardinality	1..1
description	Address of person
id	[960]

element: **NomineeReference** XML



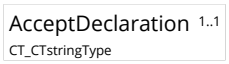
base	CTexcludedCharsStringType
path	/IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/PaymentToPerson/NomineeReference
cardinality	1..1
description	Nominee reference
example	Tree
maxLength	20
id	[965]

element: **Declaration** XML



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

element: **AcceptDeclaration** XML

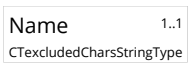


base	CT_CTstringType
path	/IRenvelope/CompanyTaxReturn/Declaration/AcceptDeclaration
cardinality	1..1
description	I declare that the information I have given on this Company Tax Return and any supplementary pages is correct and complete to the best of my knowledge and belief. I understand that giving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

enumerated values:

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

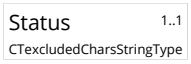
element: **Name** XML



base	CTexcludedCharsStringType
path	/IRenvelope/CompanyTaxReturn/Declaration/Name
cardinality	1..1
description	Name of signatory
example	Philip Allen

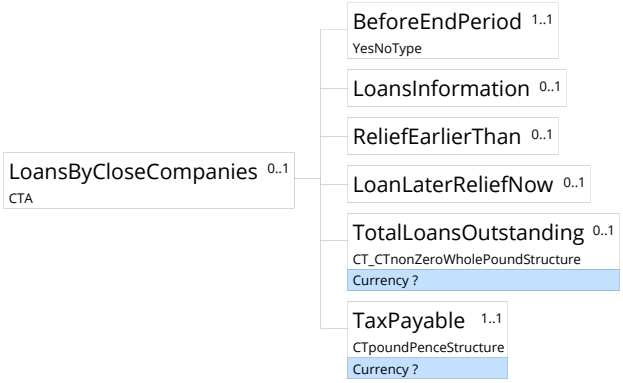
minLength	2
maxLength	56
id	[975]

element: **Status** XML



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

element: **LoansByCloseCompanies** XML

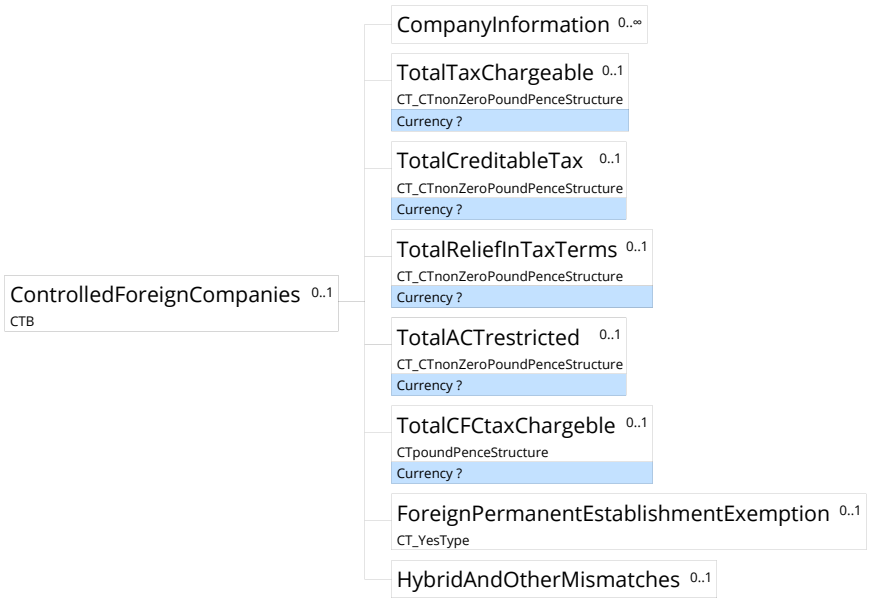


base	CTA
path	/IRenvelope/CompanyTaxReturn/LoansByCloseCompanies
cardinality	0..1
description	Loans to participators by close companies.
id	[N095]

validation rule:

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

element: **ControlledForeignCompanies** XML

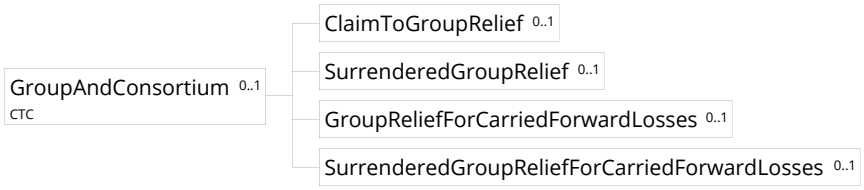


base	CTB
path	/IRenvelope/CompanyTaxReturn/ControlledForeignCompanies
cardinality	0..1
description	Controlled foreign companies, foreign permanent establishment exemptions, hybrid and other mismatches
id	[N096]

validation rule:

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

element: **GroupAndConsortium** XML



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

validation rule:

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

element: **Insurance** XML

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

validation rule:

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

element: **Charity** XML

base	CTE
path	/IRenvelope/CompanyTaxReturn/Charity
cardinality	0..1
description	Charities and Community Amateur Sports Clubs
id	[N099]

validation rule:

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

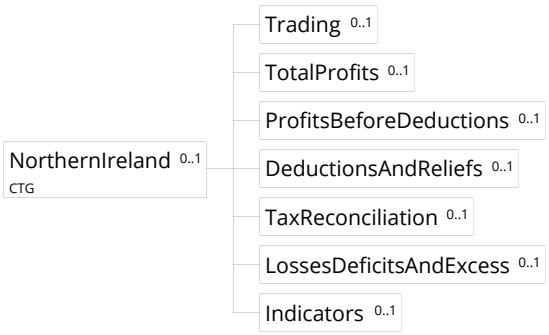
element: **TonnageTax** XML

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

validation rule:

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

element: **NorthernIreland** XML

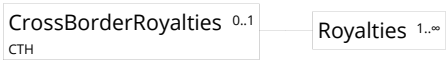


base	CTG
path	/IRenvelope/CompanyTaxReturn/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[N101]

validation rule:

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

element: **CrossBorderRoyalties** XML

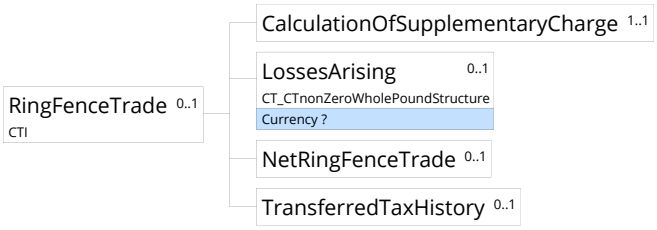


base	CTH
path	/IRenvelope/CompanyTaxReturn/CrossBorderRoyalties
cardinality	0..1
description	Cross-border royalties
id	[N102]

validation rule:

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

element: **RingFenceTrade** XML



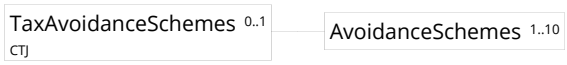
base	CTI
path	/IRenvelope/CompanyTaxReturn/RingFenceTrade
cardinality	0..1
description	Supplementary charge in respect of ring fence trade
id	[N103]

validation rule:

error code: 9313	description: [135] should equal 'yes' if [N103] is present

transactional message (en)	Supplementary form CT600I is present so Box 135 must be completed
transactional message (cy)	Mae ffurflen atodol CT600I yn bresennol felly mae'n rhaid i Flwch 135 gael ei gwblhau

element: **TaxAvoidanceSchemes** XML



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

validation rule:

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

element: **RestitutionTax** XML

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

validation rule:

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

element: **ResearchAndDevelopment** XML

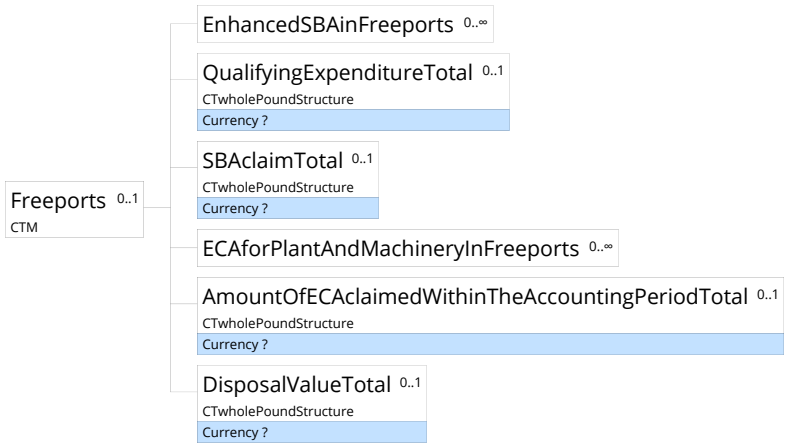
base	CTL
path	/IRenvelope/CompanyTaxReturn/ResearchAndDevelopment

cardinality	0..1
description	Research and Development
id	[N115]

validation rule:

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

element: **Freeports** XML

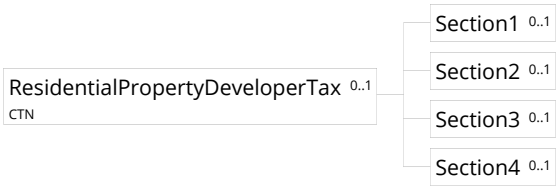


base	CTM
path	/IRenvelope/CompanyTaxReturn/Freeports
cardinality	0..1
description	Freeports and Investment Zones
id	[N117]

validation rule:

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

element: **ResidentialPropertyDeveloperTax** XML



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

validation rule:

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

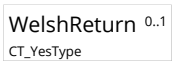
element: **CreativeIndustries** XML

base	CTP
path	/IRenvelope/CompanyTaxReturn/CreativeIndustries
cardinality	0..1
description	Creative Industries
id	[N123]

validation rule:

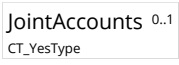
error code: 9013	description: [96] should equal 'yes' if [N123] is present.
transactional message (en)	Box 96 must be completed if Supplementary page CT600P is present

element: **WelshReturn** XML



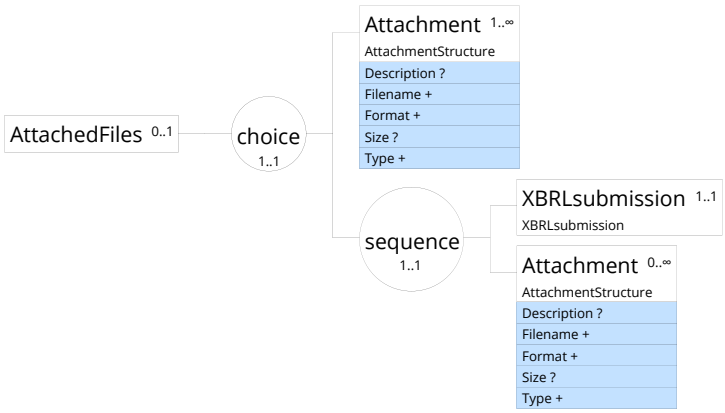
base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/WelshReturn
cardinality	0..1
description	To indicate that the form was completed in Welsh
id	[N109]

element: **JointAccounts** XML



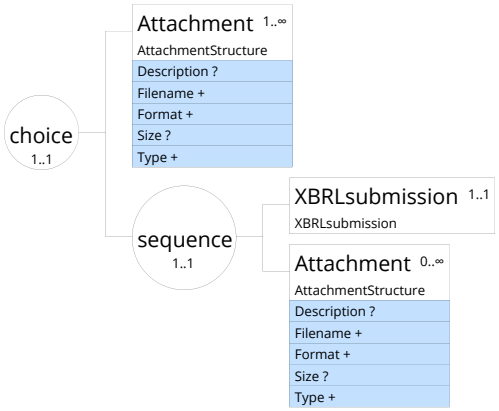
base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/JointAccounts
cardinality	0..1
description	To indicate joint filing of accounts with Companies House
id	[N110]

element: **AttachedFiles** XML



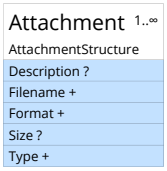
path	/IRenvelope/CompanyTaxReturn/AttachedFiles
cardinality	0..1
description	Files submitted with the CT600 return, e.g. Accounts, Covering Letter
id	[N105]

choice: XML



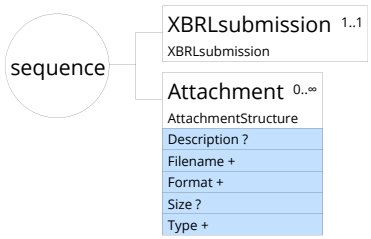
path	/IRenvelope/CompanyTaxReturn/AttachedFiles
cardinality	1..1

element: **Attachment** XML



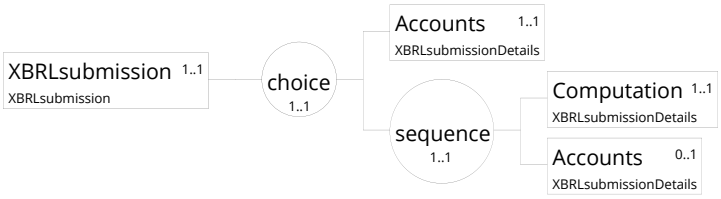
base	AttachmentStructure
path	/IRenvelope/CompanyTaxReturn/AttachedFiles/Attachment
cardinality	1..∞
description	Attached File, base 64 encoded
id	[N106]

sequence: XML



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

element: **XBRLsubmission** XML

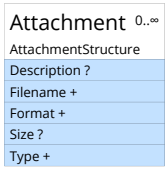


base	XBRLsubmission
path	/IRenvelope/CompanyTaxReturn/AttachedFiles/XBRLsubmission
cardinality	1..1
description	Files submitted with the CT600 return in XBRL format.
id	[N107]

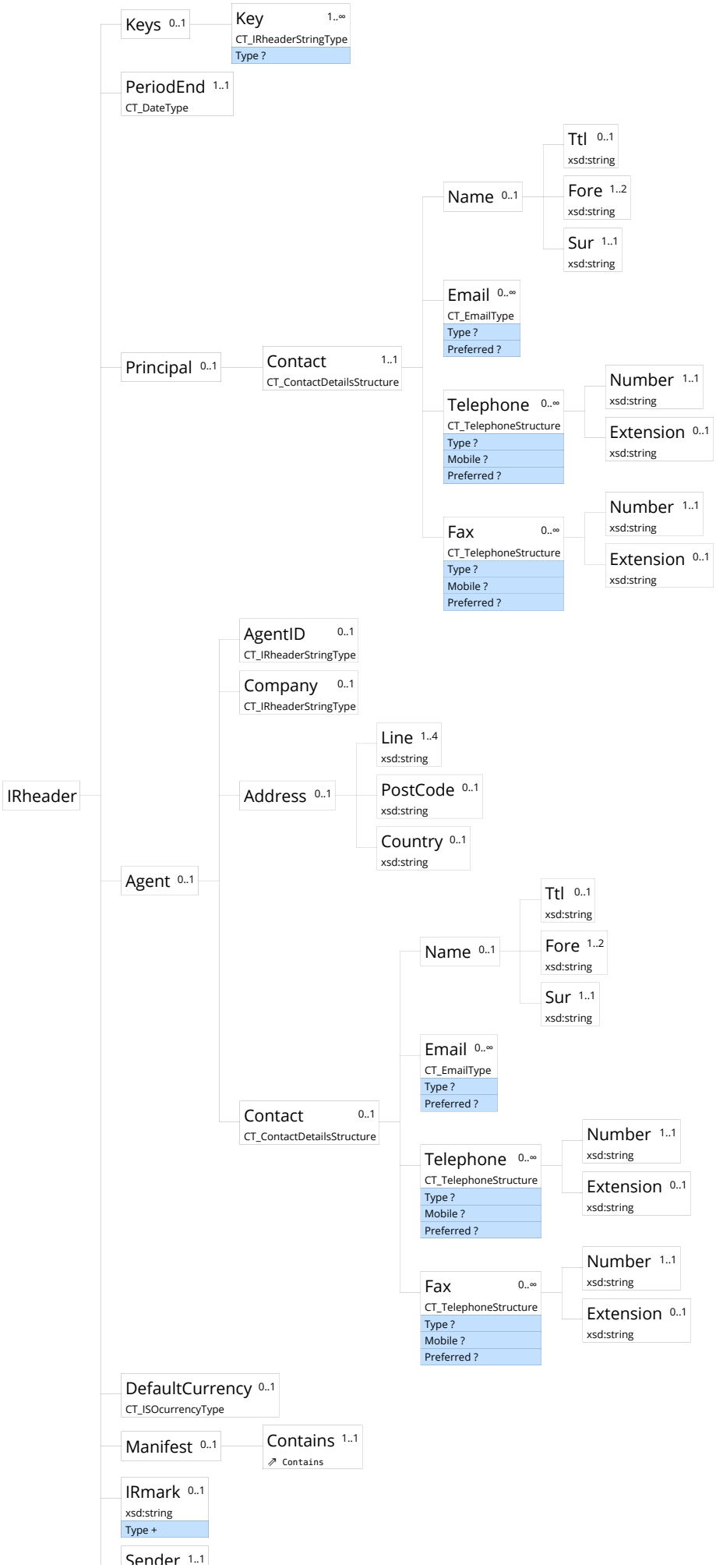
validation rule:

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

element: **Attachment** XML

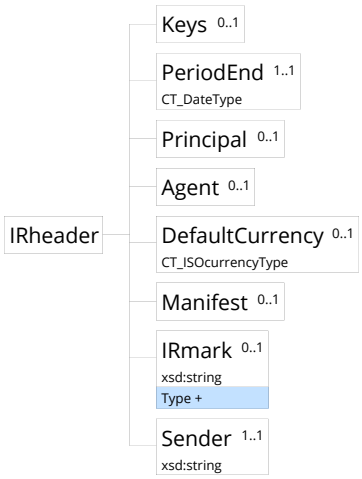


base	AttachmentStructure
path	/IRenvelope/CompanyTaxReturn/AttachedFiles/Attachment
cardinality	0..∞
description	Attached File, base 64 encoded
id	[N106]


IRheader
Keys 0..1
Key 1..∞
CT_IRheaderStringType
Type ?
PeriodEnd 1..1
CT_DateType
Principal 0..1
Contact 1..1
CT_ContactDetailsStructure
Name 0..1
Ttl 0..1
xsd:string
Fore 1..2
xsd:string
Sur 1..1
xsd:string
Email 0..∞
CT_EmailType
Type ?
Preferred ?
Telephone 0..∞
CT_TelephoneStructure
Type ?
Mobile ?
Preferred ?
Number 1..1
xsd:string
Extension 0..1
xsd:string
Fax 0..∞
CT_TelephoneStructure
Type ?
Mobile ?
Preferred ?
Number 1..1
xsd:string
Extension 0..1
xsd:string
Agent 0..1
AgentID 0..1
CT_IRheaderStringType
Company 0..1
CT_IRheaderStringType
Address 0..1
Line 1..4
xsd:string
PostCode 0..1
xsd:string
Country 0..1
xsd:string
Contact 0..1
CT_ContactDetailsStructure
Name 0..1
Ttl 0..1
xsd:string
Fore 1..2
xsd:string
Sur 1..1
xsd:string
Email 0..∞
CT_EmailType
Type ?
Preferred ?
Telephone 0..∞
CT_TelephoneStructure
Type ?
Mobile ?
Preferred ?
Number 1..1
xsd:string
Extension 0..1
xsd:string
Fax 0..∞
CT_TelephoneStructure
Type ?
Mobile ?
Preferred ?
Number 1..1
xsd:string
Extension 0..1
xsd:string
DefaultCurrency 0..1
CT_ISOcurrencyType
Manifest 0..1
Contains 1..1
Contains
IRmark 0..1
xsd:string
Type +
Sender 1..1

xsd:string

element: **IRheader** XML

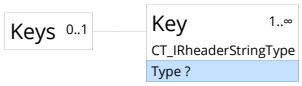


path	/IRheader

validation rule:

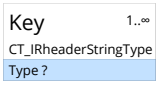
error code: 5004	description: At least one key must exist
transactional message (en)	At least one key must exist in the IRHeader
transactional message (cy)	Mae'n rhaid i o leiaf un allwedd bodoli yn yr IRHeader

element: **Keys** XML



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

element: **Key** XML



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

validation rule:

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

attribute: **Type** XML

base	CT_IRheaderStringType

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

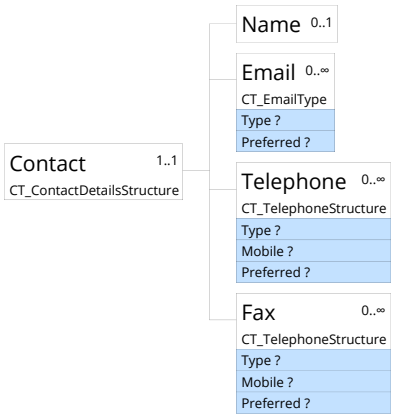
element: **PeriodEnd** XML

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

element: **Principal** XML

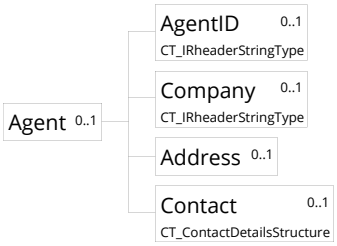
path	/IRheader/Principal
cardinality	0..1

element: **Contact** XML



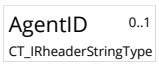
base	CT_ContactDetailsStructure
path	/IRheader/Principal/Contact
cardinality	1..1

element: **Agent** XML



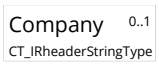
path	/IRheader/Agent
cardinality	0..1

element: **AgentID** XML



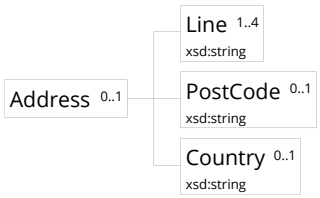
base	CT_IRheaderStringType
path	/IRheader/Agent/AgentID
cardinality	0..1
example	SM1
documentation	This identifier is for the agent's own reference and is not the same as any agent's credentials that might be used to identify the agent to the Government Gateway.
minLength	1
maxLength	35

element: **Company** XML



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

element: **Address** XML

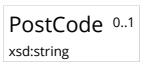


path	/IRheader/Agent/Address
cardinality	0..1
description	Represents an international address

element: **Line** XML

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]

element: **PostCode** XML

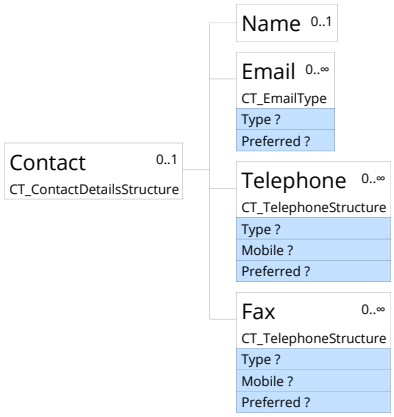


base	xsd:string
path	/IRheader/Agent/Address/PostCode
cardinality	0..1
description	Generic postal or zip code
example	AA1 1AA
minLength	1
maxLength	8
pattern	[A-Za-z0-9 ~!"@#$%&'\(\)*\+,\-\./:;<=>\?\[\\\]^_\{\}£€]*
id	[Postcode]

element: **Country** XML

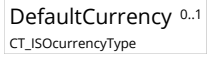
base	xsd:string
path	/IRheader/Agent/Address/Country
cardinality	0..1
description	Country within address
example	UK
minLength	1
maxLength	35
pattern	[A-Za-z0-9 ~!"@#$%&'\(\)*\+,\-\./:;<=>\?\[\\\]^_\{\}£€]*
id	[Country]

element: **Contact** XML



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

element: **DefaultCurrency** XML



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

enumerated values:

GBP	GBP

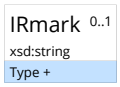
element: **Manifest** XML

path	/IRheader/Manifest
cardinality	0..1

element: **Contains** XML

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

element: **IRmark** XML



base	xsd:string
path	/IRheader/IRmark
cardinality	0..1
example	RPfWtxHeCZRcwfitnIJmK9xc4OQ=

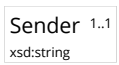
attribute: **Type** XML

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

enumerated values:

SAonly	SAonly
generic	generic

element: **Sender** XML



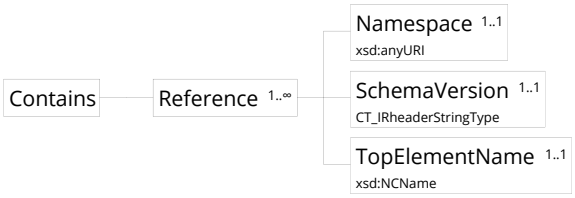
base	xsd:string
path	/IRheader/Sender

cardinality	1..1
example	Individual

enumerated values:

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

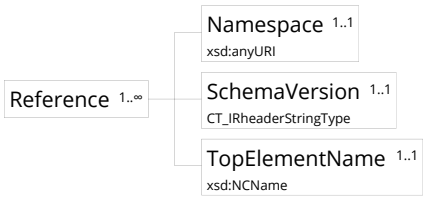
Contains XML



element: **Contains** XML

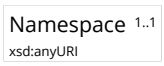
path	/Contains

element: **Reference** XML



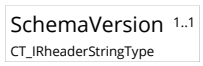
path	/Contains/Reference
cardinality	1..∞
id	[Reference]

element: **Namespace** XML



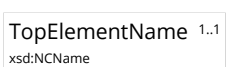
base	xsd:anyURI
path	/Contains/Reference/Namespace
cardinality	1..1
example	http://www.corefiling.com
id	[Namespace]

element: **SchemaVersion** XML



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

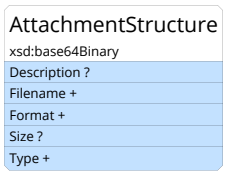
element: **TopElementName** XML



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

AttachmentStructure XML

type: AttachmentStructure XML



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

attribute: Description XML

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

attribute: Filename XML

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

attribute: Format XML

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

enumerated values:

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

validation rule:

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

attribute: Size XML

base	xsd:integer

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

attribute: **Type** **XML**

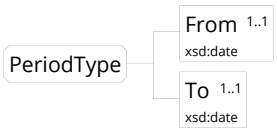
base	CT_CTstringType
path	[AttachmentStructure]/@Type
cardinality	1..1
description	Type of attachment
example	accounts
id	[TYPE2]

enumerated values:

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

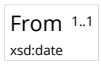
PeriodType XML

type: **PeriodType** XML



path	[PeriodType]

element: **From** XML



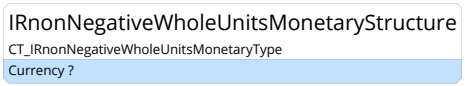
base	xsd:date
path	[PeriodType]/From
cardinality	1..1
description	Date of the beginning of the period
example	2000-01-01
comments	Standard Date Validation
comments	Date must be shown as YYYY-MM-DD

element: **To** XML

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

IRnonNegativeWholeUnitsMonetaryStructure XML

type: **IRnonNegativeWholeUnitsMonetaryStructure** XML



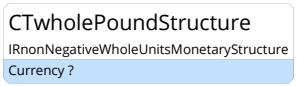
base	CT_IRnonNegativeWholeUnitsMonetaryType
path	[IRnonNegativeWholeUnitsMonetaryStructure]
example	88.00

attribute: **Currency** XML

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

CTwholePoundStructure XML

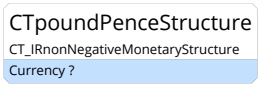
type: **CTwholePoundStructure** XML



base	IRnonNegativeWholeUnitsMonetaryStructure
path	[CTwholePoundStructure]
example	12.00
maxInclusive	99999999999.00

CTpoundPenceStructure XML

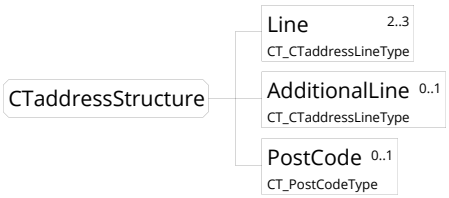
type: **CTpoundPenceStructure** XML



base	CT_IRnonNegativeMonetaryStructure
path	[CTpoundPenceStructure]
maxInclusive	99999999999.99

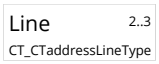
CTaddressStructure XML

type: CTaddressStructure XML



path	[CTaddressStructure]

element: Line XML



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

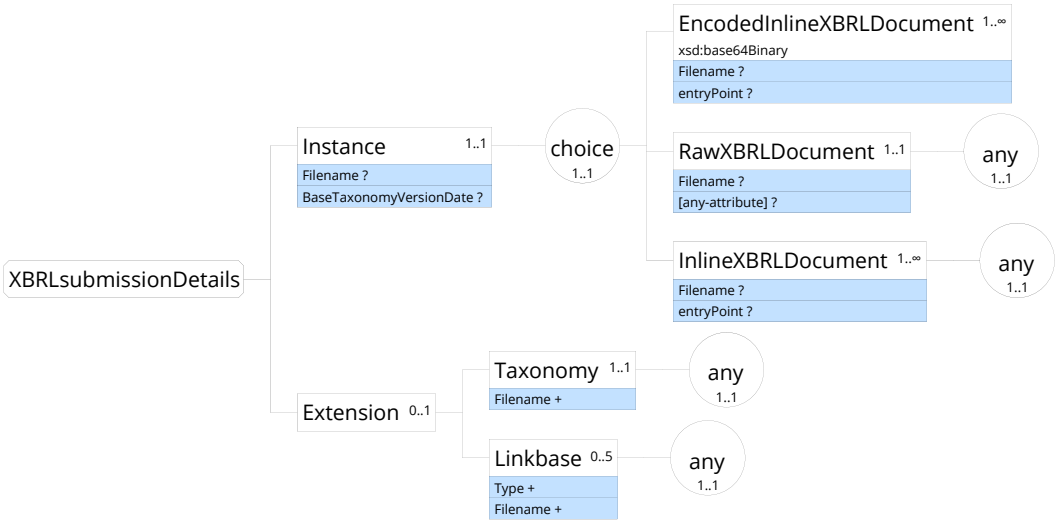
element: AdditionalLine XML

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

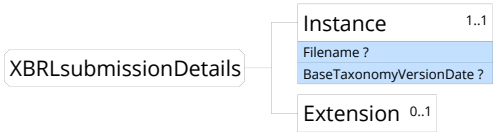
element: PostCode XML

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

XBRLsubmissionDetails XML

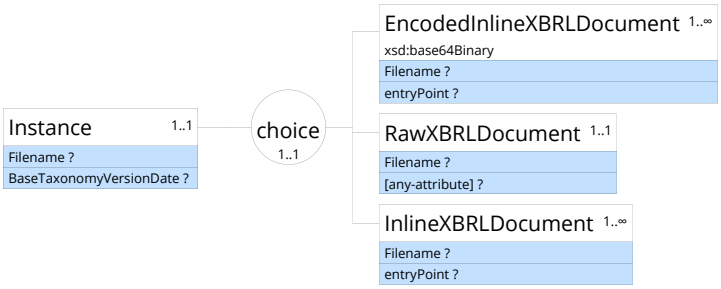


type: **XBRLsubmissionDetails** XML



path	[XBRLsubmissionDetails]
description	Standard structure for submitting XBRL attachments

element: **Instance** XML



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

validation rule:

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

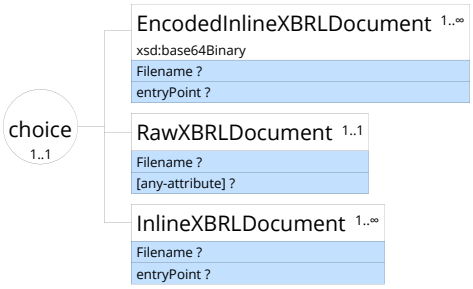
attribute: **Filename** XML

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

attribute: **BaseTaxonomyVersionDate** XML

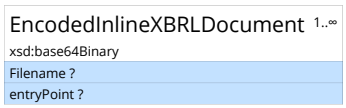
base	CT_DateType
path	[XBRLsubmissionDetails]/Instance/@BaseTaxonomyVersionDate
cardinality	0..1
description	Taxonomy version date of the base taxonomy
example	2005-04-01
id	[BASETAXONOMYVERSIONDATE]

choice: XML



path	[XBRLsubmissionDetails]/Instance
cardinality	1..1

element: **EncodedInlineXBRLDocument** XML



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

validation rule:

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

attribute: **Filename** XML

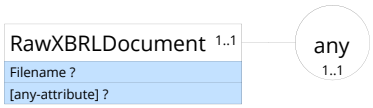
base	CTfilenameType
path	[XBRLsubmissionDetails]/Instance/EncodedInlineXBRLDocument/@Filename
cardinality	0..1

description	Filename of the encoded iXBRL document
id	[ENCODEDIXBRLFILENAME]

attribute: **entryPoint** XML

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

element: **RawXBRLDocument** XML



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

attribute: **Filename** XML

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

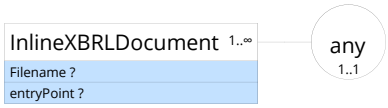
anyAttribute: XML

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

any: XML

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

element: **InlineXBRLDocument** XML



path	[XBRLsubmissionDetails]/Instance/InlineXBRLDocument

cardinality	1..∞
id	[INLINEXBRLDOCUMENT]

validation rule:

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

attribute: **Filename** XML

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

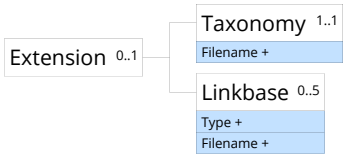
attribute: **entryPoint** XML

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

any: XML

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

element: **Extension** XML



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

validation rule:

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

element: **Taxonomy** XML

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

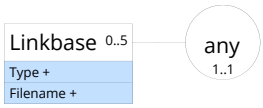
attribute: **Filename** XML

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

any: XML

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

element: **Linkbase** XML



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

attribute: **Type** XML

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

enumerated values:

label	label linkbase
definition	definition linkbase
presentation	presentation linkbase

calculation	calculation linkbase
reference	reference linkbase

attribute: **Filename** XML

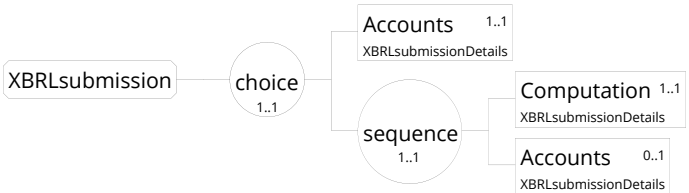
base	CTfilenameType
path	[XBRLsubmissionDetails]/Extension/Linkbase/@Filename
cardinality	1..1
description	Filename of the linkbase
id	[FILENAME3]

any: XML

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

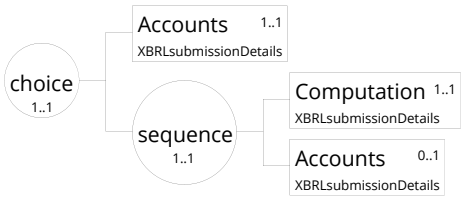
XBRLsubmission XML

type: **XBRLsubmission** XML



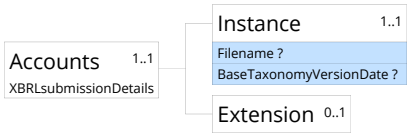
path	[XBRLsubmission]
description	Standard structure for submitting XBRL attachments

choice: XML



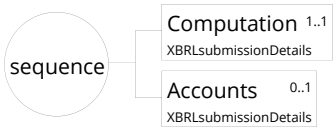
path	[XBRLsubmission]
cardinality	1..1

element: **Accounts** XML



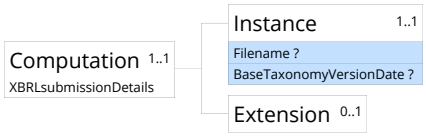
base	XBRLsubmissionDetails
path	[XBRLsubmission]/Accounts
cardinality	1..1
description	Submission of Accounts
id	[XBRLACCOUNTS]

sequence: XML



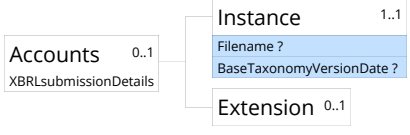
path	[XBRLsubmission]
cardinality	1..1

element: **Computation** XML



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

element: **Accounts** XML

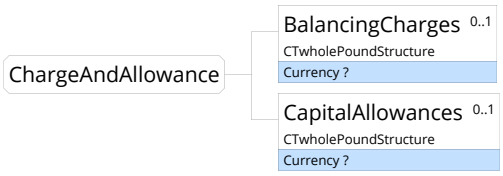


base	XBRLsubmissionDetails

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

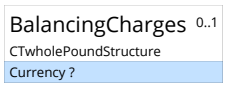
ChargeAndAllowance XML

type: **ChargeAndAllowance** XML



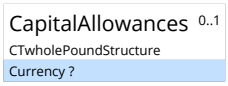
path	[ChargeAndAllowance]

element: **BalancingCharges** XML



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

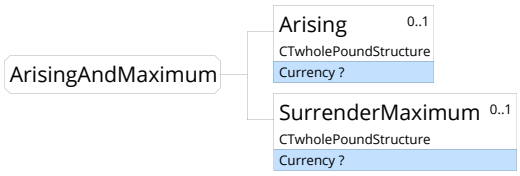
element: **CapitalAllowances** XML



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

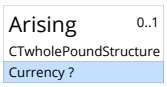
ArisingAndMaximum XML

type: ArisingAndMaximum XML



path	[ArisingAndMaximum]

element: Arising XML



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

element: SurrenderMaximum XML

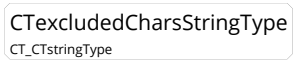
base	CTwholePoundStructure
path	[ArisingAndMaximum]/SurrenderMaximum
cardinality	0..1
id	[Surrender Maximum]

validation rule:

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

CTexcludedCharsStringType XML

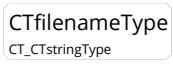
type: **CTexcludedCharsStringType** XML



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

CTfilenameType XML

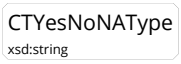
type: **CTfilenameType** XML



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

CTYesNoNAType XML

type: **CTYesNoNAType** XML



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

enumerated values:

no	No
yes	Yes
na	Not applicable

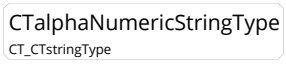
CTtenDigitInt XML

type: **CTtenDigitInt** XML

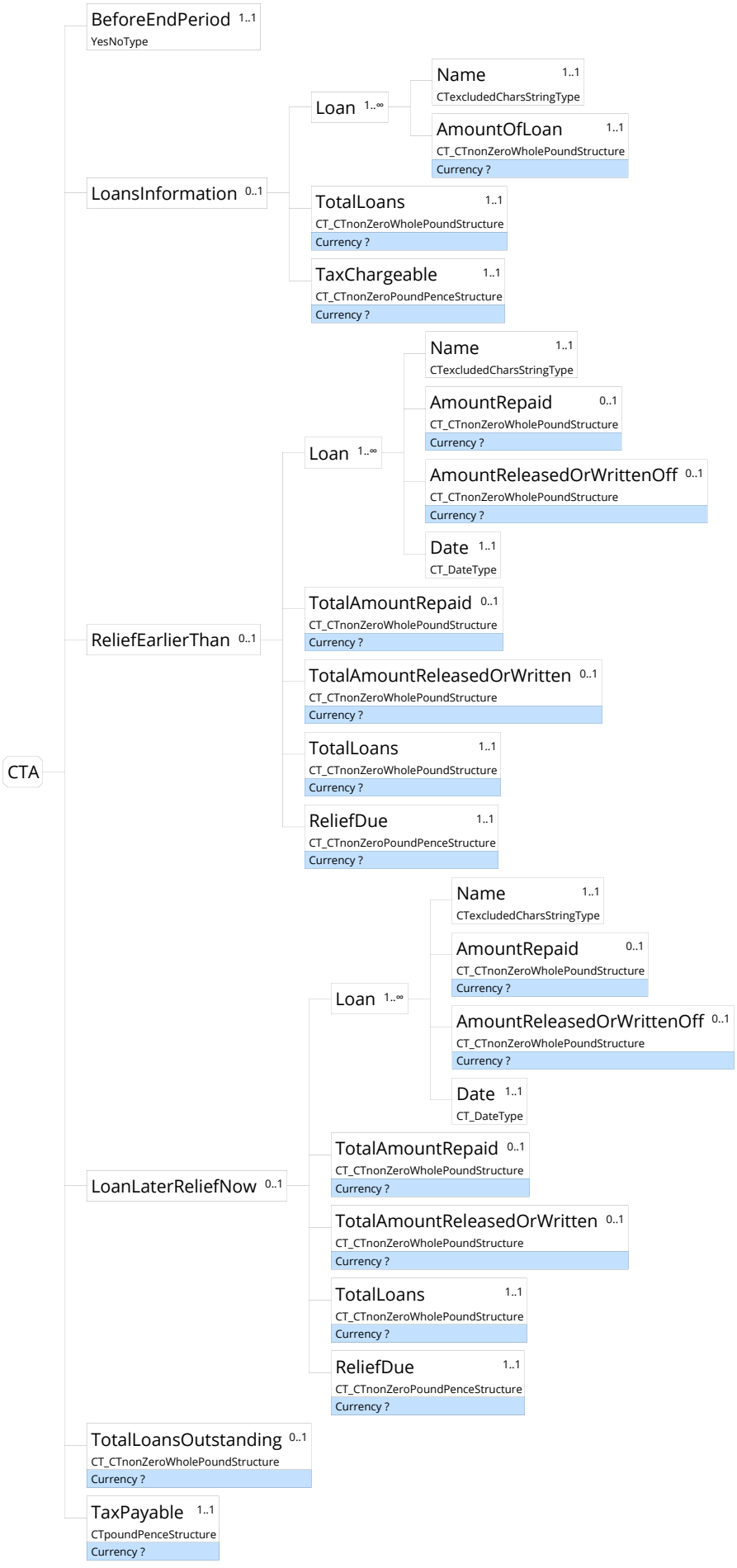
base	xsd:nonNegativeInteger
path	[CTtenDigitInt]
example	1234567890
maxInclusive	9999999999

CTalphaNumericStringType XML

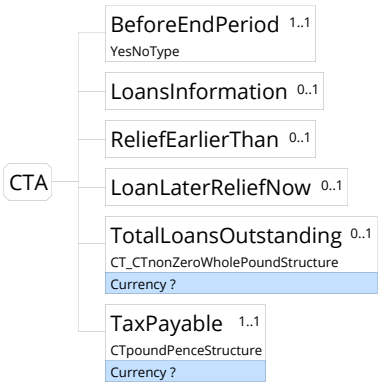
type: CTalphaNumericStringType XML



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

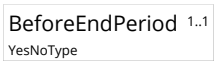

CTA
BeforeEndPeriod 1..1
YesNoType
LoansInformation 0..1
Loan 1..∞
Name 1..1
CTexcludedCharsStringType
AmountOfLoan 1..1
CT_CTnonZeroWholePoundStructure
Currency ?
TotalLoans 1..1
CT_CTnonZeroWholePoundStructure
Currency ?
TaxChargeable 1..1
CT_CTnonZeroPoundPenceStructure
Currency ?
ReliefEarlierThan 0..1
Loan 1..∞
Name 1..1
CTexcludedCharsStringType
AmountRepaid 0..1
CT_CTnonZeroWholePoundStructure
Currency ?
AmountReleasedOrWrittenOff 0..1
CT_CTnonZeroWholePoundStructure
Currency ?
Date 1..1
CT_DateType
TotalAmountRepaid 0..1
CT_CTnonZeroWholePoundStructure
Currency ?
TotalAmountReleasedOrWritten 0..1
CT_CTnonZeroWholePoundStructure
Currency ?
TotalLoans 1..1
CT_CTnonZeroWholePoundStructure
Currency ?
ReliefDue 1..1
CT_CTnonZeroPoundPenceStructure
Currency ?
LoanLaterReliefNow 0..1
Loan 1..∞
Name 1..1
CTexcludedCharsStringType
AmountRepaid 0..1
CT_CTnonZeroWholePoundStructure
Currency ?
AmountReleasedOrWrittenOff 0..1
CT_CTnonZeroWholePoundStructure
Currency ?
Date 1..1
CT_DateType
TotalAmountRepaid 0..1
CT_CTnonZeroWholePoundStructure
Currency ?
TotalAmountReleasedOrWritten 0..1
CT_CTnonZeroWholePoundStructure
Currency ?
TotalLoans 1..1
CT_CTnonZeroWholePoundStructure
Currency ?
ReliefDue 1..1
CT_CTnonZeroPoundPenceStructure
Currency ?
TotalLoansOutstanding 0..1
CT_CTnonZeroWholePoundStructure
Currency ?
TaxPayable 1..1
CTpoundPenceStructure
Currency ?

type: **CTA** XML



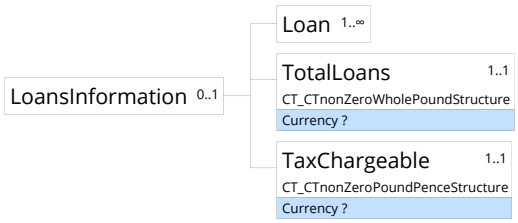
path	[CTA]

element: **BeforeEndPeriod** XML



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

element: **LoansInformation** XML

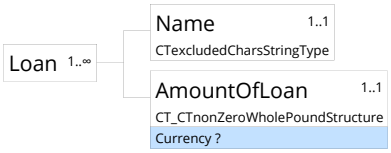


path	[CTA]/LoansInformation
cardinality	0..1
description	Loans information
id	[LOANSINFORMATION]

validation rule:

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

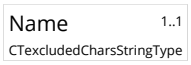
element: **Loan** XML



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

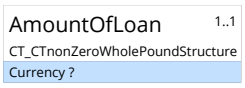
description	Loan
id	[LOAN]

element: **Name** XML



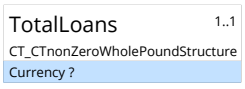
base	CTexcludedCharsStringType
path	[CTA]/LoansInformation/Loan/Name
cardinality	1..1
description	Name of participator or associate
example	Associate Plc
minLength	2
maxLength	56
id	[A10A]

element: **AmountOfLoan** XML



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

element: **TotalLoans** XML

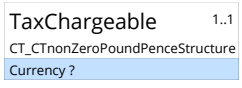


base	CT_CTnonZeroWholePoundStructure
path	[CTA]/LoansInformation/TotalLoans
cardinality	1..1
description	Total Loans within S419 ICTA 1988 made during the return period which have not been repaid, released or written off before the end of the period
maxInclusive	99999999999.00
id	[A15]

validation rule:

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

element: **TaxChargeable** XML



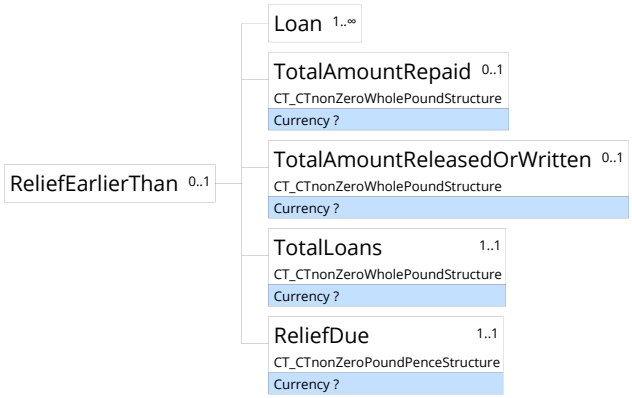
base	CT_CTnonZeroPoundPenceStructure
path	[CTA]/LoansInformation/TaxChargeable

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

validation rule:

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

element: **ReliefEarlierThan** **XML**

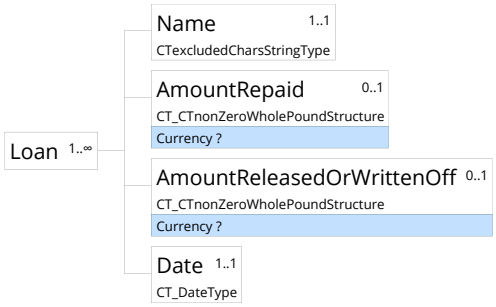


path	[CTA]/ReliefEarlierThan
cardinality	0..1
description	Loans made during the returning period - Relief for amounts repaid, released or written off after the end of the period but eariler than 9 months and 1 day after the end of the period
id	[RELIEFEARLIERTHAN]

validation rule:

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

element: **Loan** **XML**

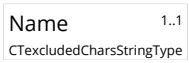


path	[CTA]/ReliefEarlierThan/Loan
cardinality	1..∞
description	Loan
id	[A25]

validation rule:

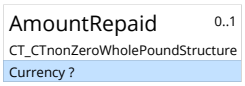
error code: 9404	description: Within each iteration of [A25] at least one of [A25B] and [A25C] should be greater than 0
transactional message (en)	At least one of 'Amount repaid/return repayments made' in Box A25B or 'Amount released or written off' in Box A25C must be greater than 0 (zero).
transactional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

element: **Name** XML



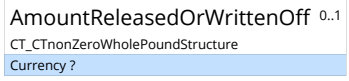
base	CTexcludedCharsStringType
path	[CTA]/ReliefEarlierThan/Loan/Name
cardinality	1..1
description	Name of participator or associate
example	Participator Ltd.
minLength	2
maxLength	56
id	[A25A]

element: **AmountRepaid** XML



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

element: **AmountReleasedOrWrittenOff** XML



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

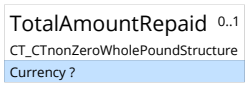
element: **Date** XML

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

validation rule:

error code: 9406	description: [A25D] must be before nine months and one day after [35]. If [35] is on the last day of the month, [A25D] must be before the first day of the month ten months after [35].
transactional message (en)	The 'Date of repayment, release or write-off' in Box A25D must be less than nine months and one day after the period To date in Box 35.
transactional message (cy)	Mae'n rhaid i'r 'Dyddiad ad-daliad, rhyddhad neu ddiddymu' ym Mlwch A25D fod yn llai na naw mis ac un diwrnod ar ôl dyddiad I y cyfnod ym Mlwch 35
error code: 9429	description: [A25D] should be after [35]
transactional message (en)	The 'Date of repayment, release or write-off' in Box A25D must be after the period To date in Box 35.
transactional message (cy)	Mae'n rhaid i'r 'Dyddiad ad-daliad, rhyddhad neu ddiddymu' ym Mlwch A25D fod ar ôl dyddiad I y cyfnod ym Mlwch 35
error code: 9884	description: [A25D] should be no later than today.
transactional message (en)	The 'Date of repayment, release or write-off' in Box A25D must not be later than today.

element: **TotalAmountRepaid** XML



base	CT_CTnonZeroWholePoundStructure
path	[CTA]/ReliefEarlierThan/TotalAmountRepaid
cardinality	0..1
description	Total amount repaid
maxInclusive	99999999999.00
id	[A30]

validation rule:

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

element: **TotalAmountReleasedOrWritten** XML

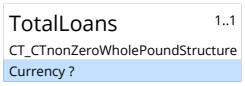
base	CT_CTnonZeroWholePoundStructure
path	[CTA]/ReliefEarlierThan/TotalAmountReleasedOrWritten
cardinality	0..1
description	Total amount released or written
maxInclusive	99999999999.00

id	[A35]

validation rule:

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

element: **TotalLoans** XML

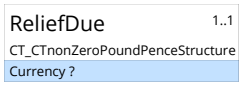


base	CT_CTnonZeroWholePoundStructure
path	[CTA]/ReliefEarlierThan/TotalLoans
cardinality	1..1
description	Total loans
maxInclusive	99999999999.00
id	[A40]

validation rule:

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

element: **ReliefDue** XML

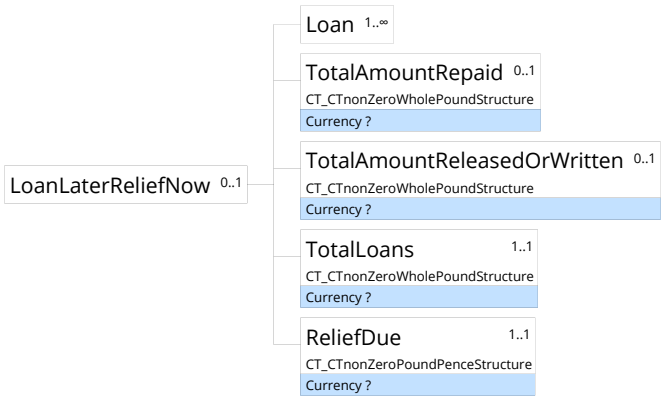


base	CT_CTnonZeroPoundPenceStructure
path	[CTA]/ReliefEarlierThan/ReliefDue
cardinality	1..1
description	Relief due
id	[A45]

validation rule:

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

element: **LoanLaterReliefNow** XML

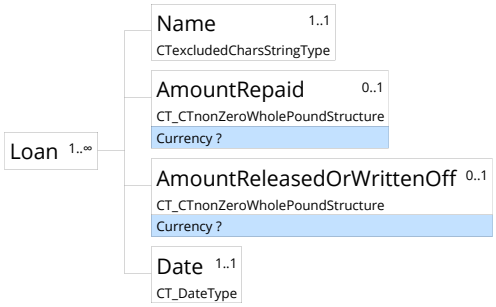


path	[CTA]/LoanLaterReliefNow
cardinality	0..1
description	Loans made during the return period which have been repaid, released or written off more than 9 months after the end of the period and where relief is due now
id	[LOANLATERRELIEFNOW]

validation rule:

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

element: **Loan** XML

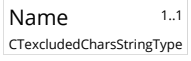


path	[CTA]/LoanLaterReliefNow/Loan
cardinality	1..∞
description	Loan
id	[A50]

validation rule:

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

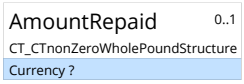
element: **Name** XML



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

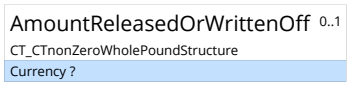
description	Name of participator or associate
example	Named Company
minLength	2
maxLength	56
id	[A50A]

element: **AmountRepaid** XML



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

element: **AmountReleasedOrWrittenOff** XML



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

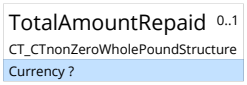
element: **Date** XML

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

validation rule:

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

element: **TotalAmountRepaid** XML



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

validation rule:

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

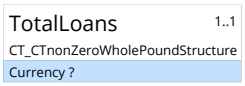
element: **TotalAmountReleasedOrWritten** XML

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

validation rule:

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

element: **TotalLoans** XML

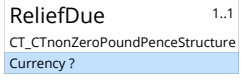


base	CT_CTnonZeroWholePoundStructure
path	[CTA]/LoanLaterReliefNow/TotalLoans
cardinality	1..1
description	Total loans
id	[A65]

validation rule:

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

element: **ReliefDue** XML

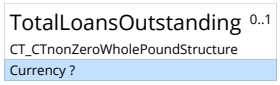


base	CT_CTnonZeroPoundPenceStructure
path	[CTA]/LoanLaterReliefNow/ReliefDue
cardinality	1..1
description	Relief due
id	[A70]

validation rule:

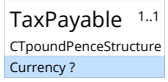
error code: 9425	description: [A70] should not exceed [A20]
transactional message (en)	Box A70 must not be greater than Box A20
transactional message (cy)	Ni ddylai Blwch A70 fod yn fwy na Blwch A20
error code: 9426	description: [485] should be 'yes' if [A70] is greater than 0
transactional message (en)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

element: **TotalLoansOutstanding** XML



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

element: **TaxPayable** XML

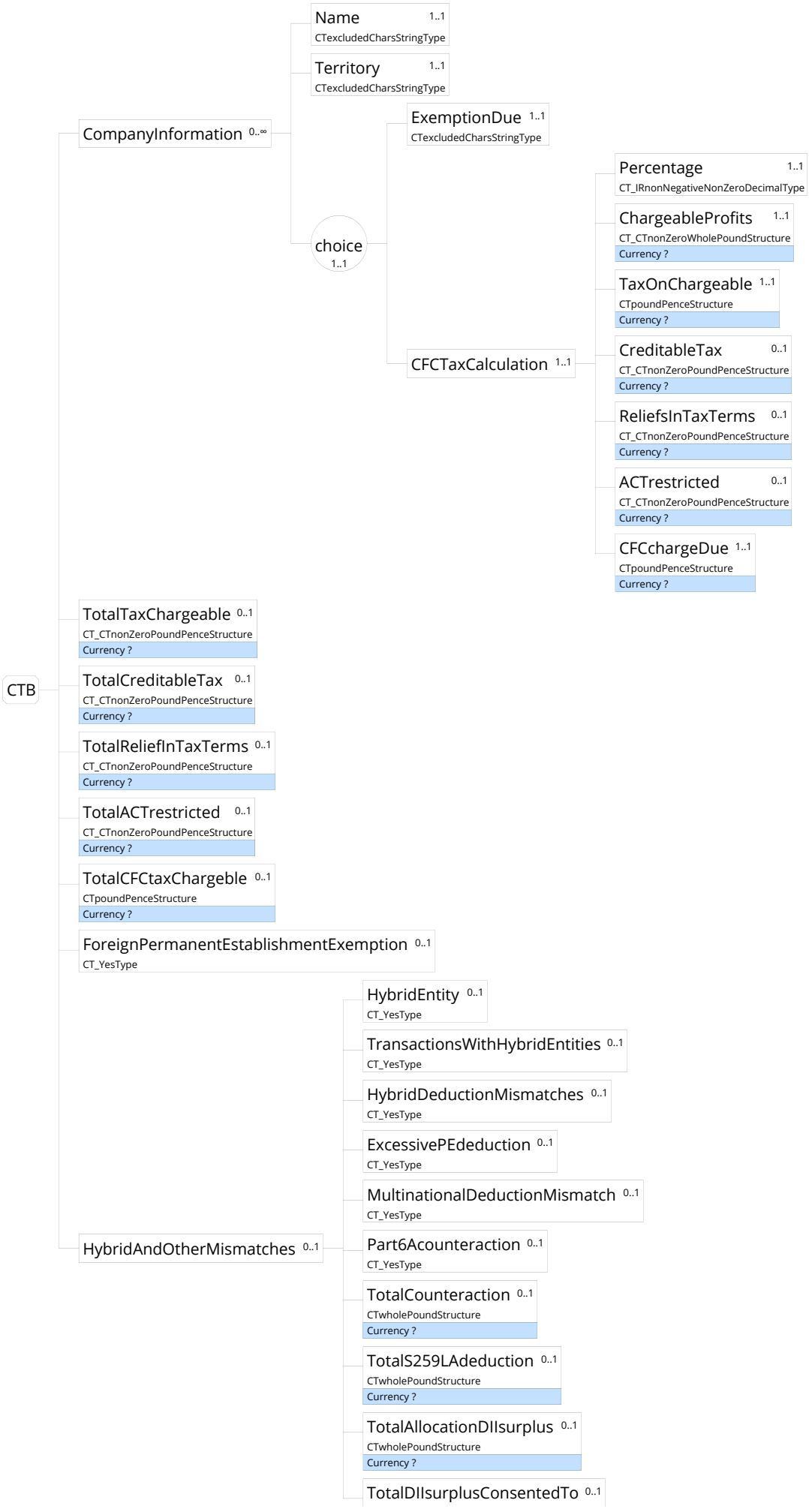


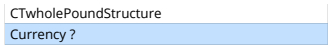
base	CTpoundPenceStructure
path	[CTA]/TaxPayable
cardinality	1..1
description	Tax payable s419
id	[A80]

validation rule:

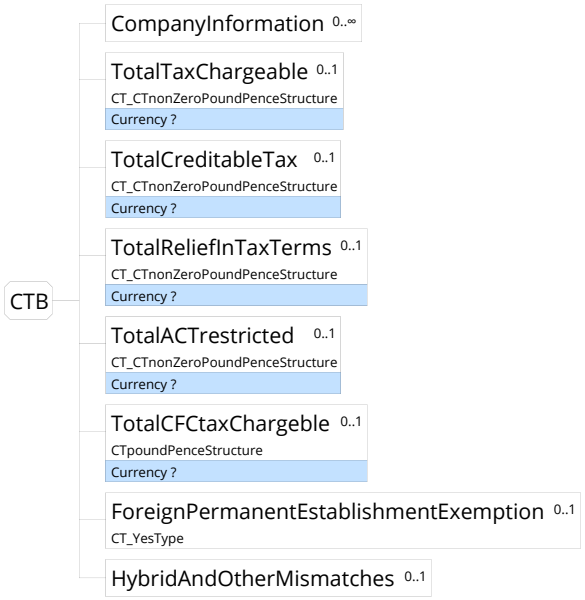
error code: 9427	description: [A80] should equal ([A20]-([A45]+[A70]))if the result is positive, otherwise [A80] should equal 0.00

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


CTB
CompanyInformation 0..∞
Name 1..1
CTexcludedCharsStringType
Territory 1..1
CTexcludedCharsStringType
choice 1..1
ExemptionDue 1..1
CTexcludedCharsStringType
CFCTaxCalculation 1..1
Percentage 1..1
CT_IRnonNegativeNonZeroDecimalType
ChargeableProfits 1..1
CT_CTnonZeroWholePoundStructure
Currency ?
TaxOnChargeable 1..1
CTpoundPenceStructure
Currency ?
CreditableTax 0..1
CT_CTnonZeroPoundPenceStructure
Currency ?
ReliefsInTaxTerms 0..1
CT_CTnonZeroPoundPenceStructure
Currency ?
ACTrestricted 0..1
CT_CTnonZeroPoundPenceStructure
Currency ?
CFCchargeDue 1..1
CTpoundPenceStructure
Currency ?
TotalTaxChargeable 0..1
CT_CTnonZeroPoundPenceStructure
Currency ?
TotalCreditableTax 0..1
CT_CTnonZeroPoundPenceStructure
Currency ?
TotalReliefInTaxTerms 0..1
CT_CTnonZeroPoundPenceStructure
Currency ?
TotalACTrestricted 0..1
CT_CTnonZeroPoundPenceStructure
Currency ?
TotalCFCtaxChargeble 0..1
CTpoundPenceStructure
Currency ?
ForeignPermanentEstablishmentExemption 0..1
CT_YesType
HybridAndOtherMismatches 0..1
HybridEntity 0..1
CT_YesType
TransactionsWithHybridEntities 0..1
CT_YesType
HybridDeductionMismatches 0..1
CT_YesType
ExcessivePEdeduction 0..1
CT_YesType
MultinationalDeductionMismatch 0..1
CT_YesType
Part6Acounteraction 0..1
CT_YesType
TotalCounteraction 0..1
CTwholePoundStructure
Currency ?
TotalS259LAdeduction 0..1
CTwholePoundStructure
Currency ?
TotalAllocationDIIsurplus 0..1
CTwholePoundStructure
Currency ?
TotalDIIsurplusConsentedTo 0..1



type: **CTB** **XML**

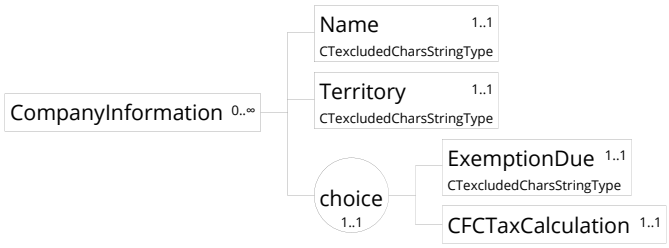


path	[CTB]

validation rule:

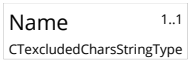
error code: 9450	description: [B10] should be present if the sum of all iterations of [B5F] is greater than zero
transactional message (en)	Box B10 must be completed if the sum of 'Tax on chargeable profits' in Boxes B5F is greater than 0 (zero)
transactional message (cy)	Mae'n rhaid cwblhau Blwch B10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

element: **CompanyInformation** XML



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

element: **Name** XML



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

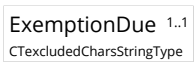
element: **Territory** XML

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

choice: XML

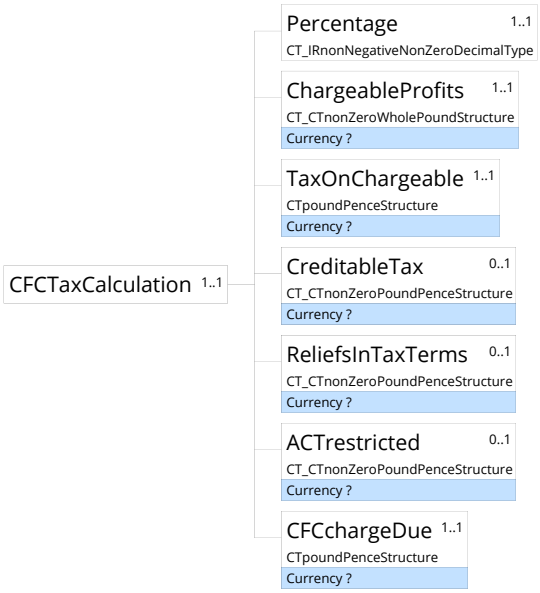
path	[CTB]/CompanyInformation
cardinality	1..1

element: **ExemptionDue** XML



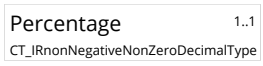
base	CTexcludedCharsStringType
path	[CTB]/CompanyInformation/ExemptionDue
cardinality	1..1
description	Exemption due (if any)
example	Exempt under S123
minLength	2
maxLength	56
id	[B5C]

element: **CFCTaxCalculation** XML



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

element: **Percentage** XML

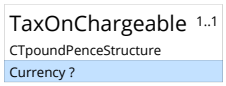


base	CT_IRnonNegativeNonZeroDecimalType
path	[CTB]/CompanyInformation/CFCTaxCalculation/Percentage
cardinality	1..1
description	Percentage of apportionable profits and creditable tax
pattern	[0-9]{1,3}\.[0-9]{2}
maxInclusive	100.00
id	[B5D]

element: **ChargeableProfits** XML

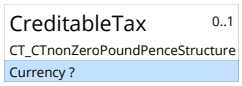
base	CT_CTnonZeroWholePoundStructure
path	[CTB]/CompanyInformation/CFCTaxCalculation/ChargeableProfits
cardinality	1..1
description	Chargeable profits
id	[B5E]

element: **TaxOnChargeable** XML



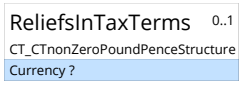
base	CTpoundPenceStructure
path	[CTB]/CompanyInformation/CFCTaxCalculation/TaxOnChargeable
cardinality	1..1
description	Tax on chargeable profits
id	[B5F]

element: **CreditableTax** XML



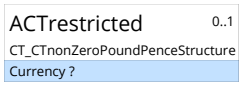
base	CT_CTnonZeroPoundPenceStructure
path	[CTB]/CompanyInformation/CFCTaxCalculation/CreditableTax
cardinality	0..1
description	Creditable tax
id	[B5G]

element: **ReliefsInTaxTerms** XML



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

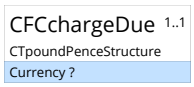
element: **ACTrestricted** XML



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

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

element: **CFCchargeDue** XML

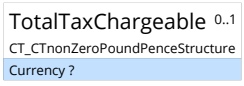


base	CTpoundPenceStructure
path	[CTB]/CompanyInformation/CFCTaxCalculation/CFCchargeDue
cardinality	1..1
description	CFC charge due
id	[B5J]

validation rule:

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

element: **TotalTaxChargeable** XML

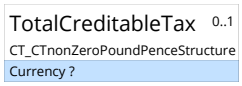


base	CT_CTnonZeroPoundPenceStructure
path	[CTB]/TotalTaxChargeable
cardinality	0..1
description	Total tax on chargeable profits
id	[B10]

validation rule:

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

element: **TotalCreditableTax** XML

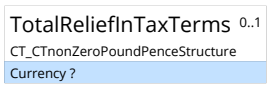


base	CT_CTnonZeroPoundPenceStructure
path	[CTB]/TotalCreditableTax
cardinality	0..1
description	Total creditable tax
id	[B15]

validation rule:

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

element: **TotalReliefInTaxTerms** XML

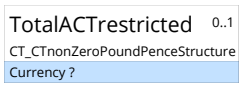


base	CT_CTnonZeroPoundPenceStructure
path	[CTB]/TotalReliefInTaxTerms
cardinality	0..1
description	Total reliefs in terms of tax
id	[B20]

validation rule:

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

element: **TotalACTrestricted** XML



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

validation rule:

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

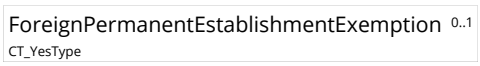
element: **TotalCFCtaxChargeble** XML

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

validation rule:

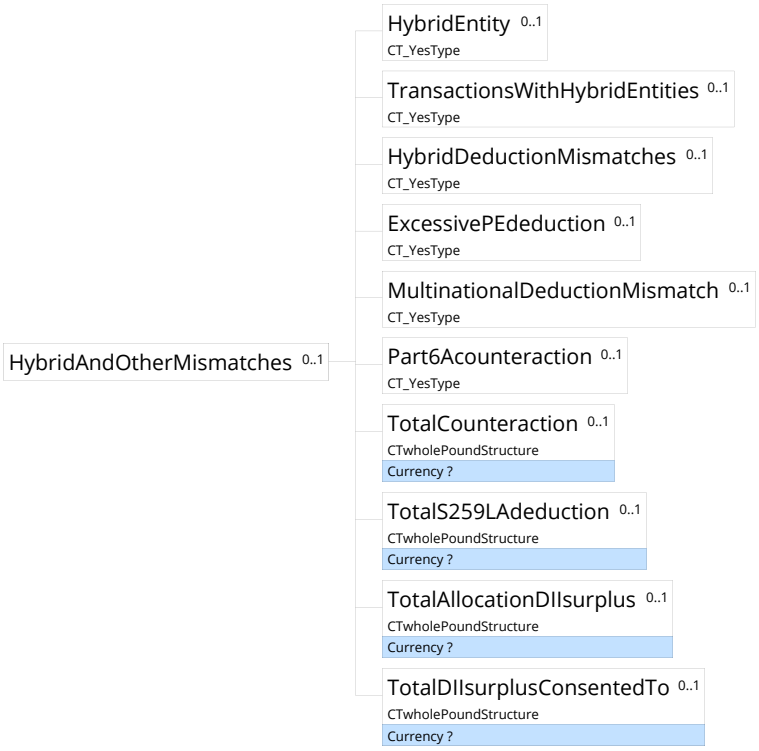
error code: 9463	description: [B30] should equal the sum of all entries in [B5J]
transactional message (en)	Box B30 must equal the sum of 'CFC charge due' amounts in Boxes B5J
transactional message (cy)	Mae'n rhaid i Flwch B30 fod yn hafal i swm yr holl symiau 'Tâl CFC sy'n ddyledus' ym Mlychau B5J
error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

element: **ForeignPermanentEstablishmentExemption** XML



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

element: **HybridAndOtherMismatches** XML

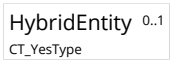


path	[CTB]/HybridAndOtherMismatches
cardinality	0..1
description	Hybrid and other mismatches
id	[HYBRID]

validation rule:

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

element: **HybridEntity** XML



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

id	[B40]

element: **TransactionsWithHybridEntities** XML

TransactionsWithHybridEntities 0..1
CT_YesType

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

element: **HybridDeductionMismatches** XML

HybridDeductionMismatches 0..1
CT_YesType

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

element: **ExcessivePEdeduction** XML

ExcessivePEdeduction 0..1
CT_YesType

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

element: **MultinationalDeductionMismatch** XML

MultinationalDeductionMismatch 0..1
CT_YesType

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

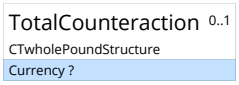
element: **Part6Acounteraction** XML

Part6Acounteraction 0..1
CT_YesType

base	CT_YesType
path	[CTB]/HybridAndOtherMismatches/Part6Acounteraction

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

element: **TotalCounteraction** XML



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

element: **TotalS259LAdeduction** XML

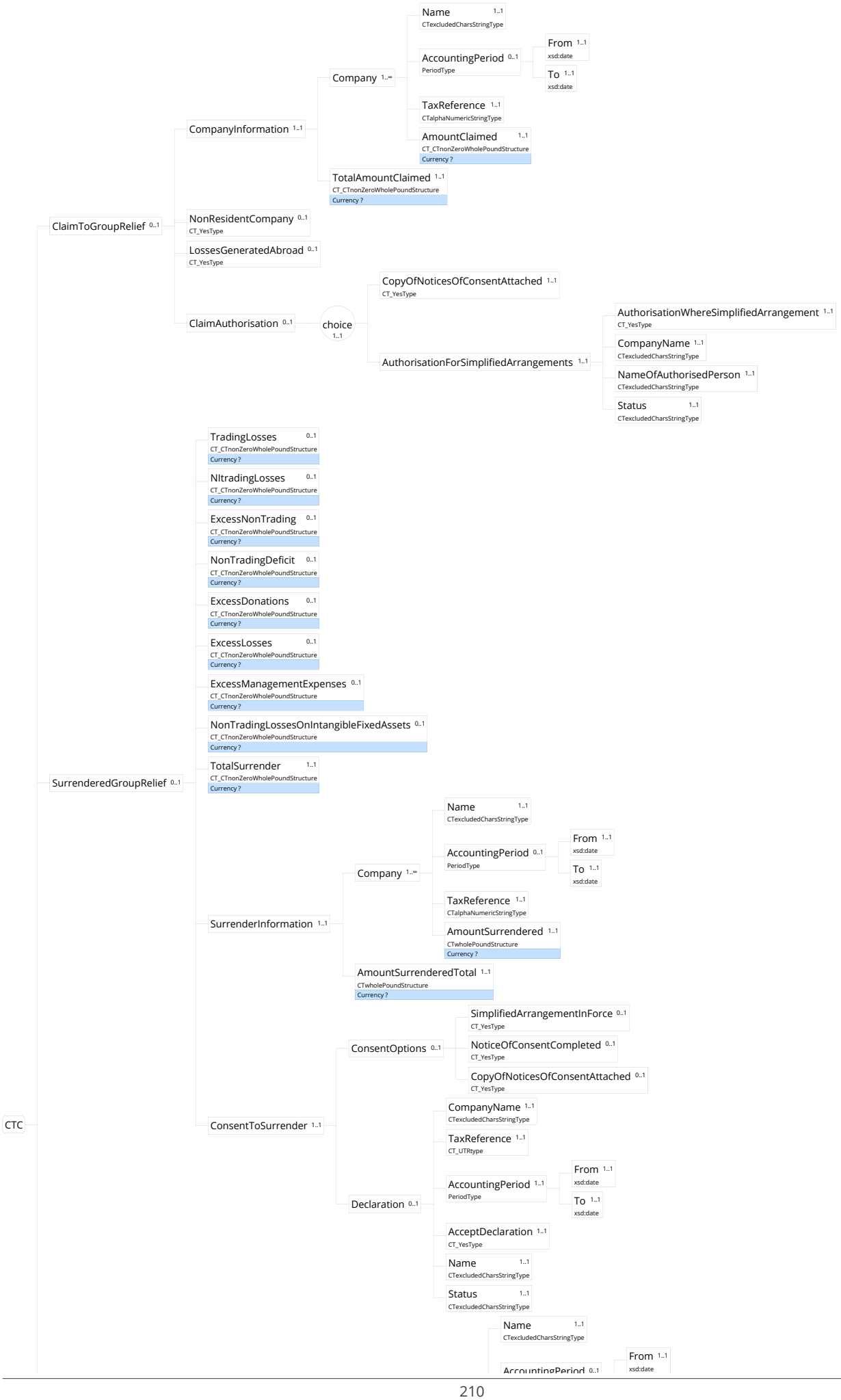
base	CTwholePoundStructure
path	[CTB]/HybridAndOtherMismatches/TotalS259LAdeduction
cardinality	0..1
description	Total S259LA deduction
id	[B75]

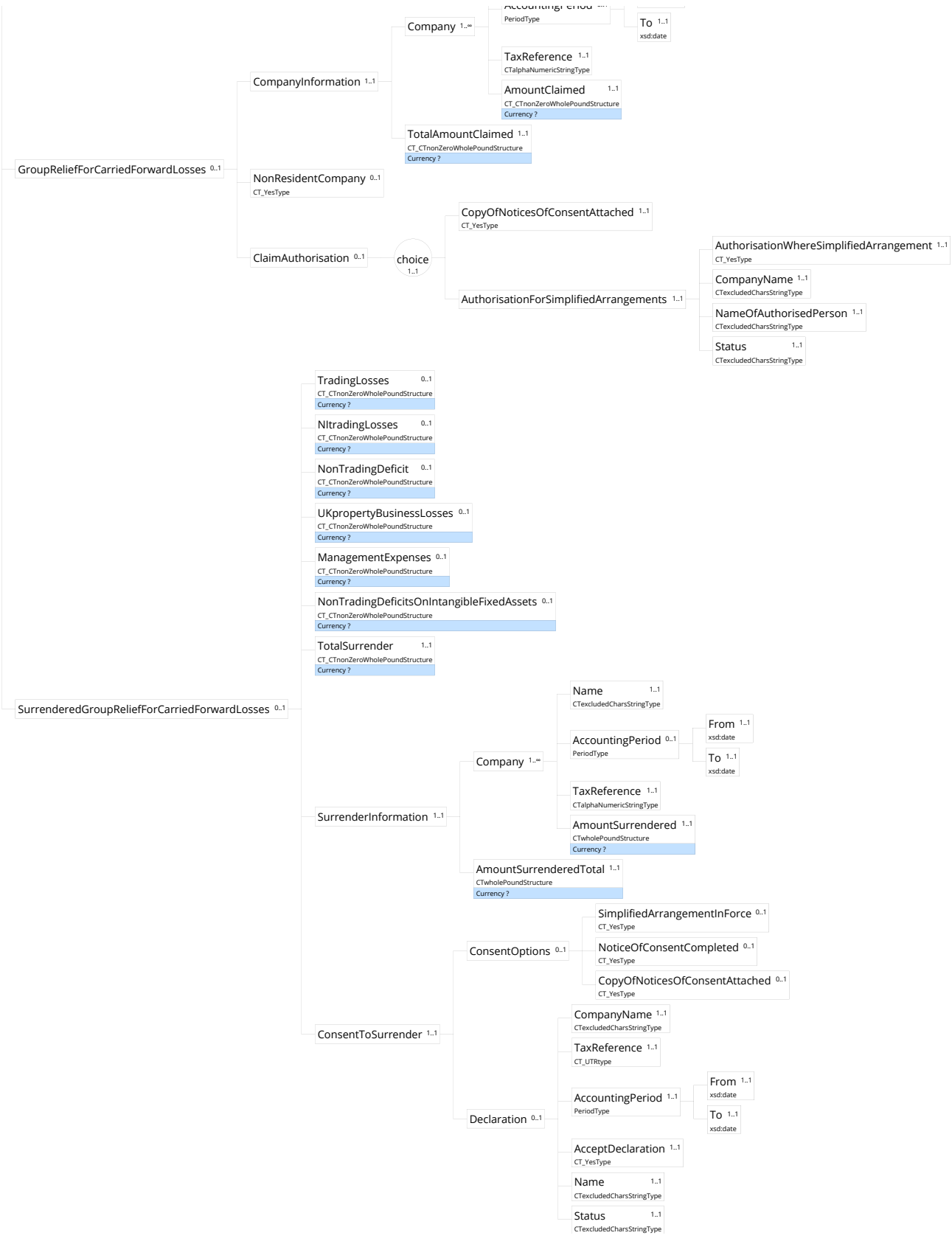
element: **TotalAllocationDIIsurplus** XML

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

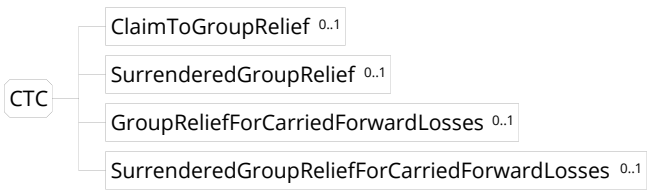
element: **TotalDIIsurplusConsentedTo** XML

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


CTC
ClaimToGroupRelief 0..1
CompanyInformation 1..1
Company 1..∞
Name 1..1
CTexcludedCharsStringType
AccountingPeriod 0..1
PeriodType
From 1..1
xsd:date
To 1..1
xsd:date
TaxReference 1..1
CTalphaNumericStringType
AmountClaimed 1..1
CT_CTnonZeroWholePoundStructure
Currency ?
TotalAmountClaimed 1..1
CT_CTnonZeroWholePoundStructure
Currency ?
NonResidentCompany 0..1
CT_YesType
LossesGeneratedAbroad 0..1
CT_YesType
ClaimAuthorisation 0..1
choice 1..1
CopyOfNoticesOfConsentAttached 1..1
CT_YesType
AuthorisationForSimplifiedArrangements 1..1
AuthorisationWhereSimplifiedArrangement 1..1
CT_YesType
CompanyName 1..1
CTexcludedCharsStringType
NameOfAuthorisedPerson 1..1
CTexcludedCharsStringType
Status 1..1
CTexcludedCharsStringType
SurrenderedGroupRelief 0..1
TradingLosses 0..1
CT_CTnonZeroWholePoundStructure
Currency ?
NItradingLosses 0..1
CT_CTnonZeroWholePoundStructure
Currency ?
ExcessNonTrading 0..1
CT_CTnonZeroWholePoundStructure
Currency ?
NonTradingDeficit 0..1
CT_CTnonZeroWholePoundStructure
Currency ?
ExcessDonations 0..1
CT_CTnonZeroWholePoundStructure
Currency ?
ExcessLosses 0..1
CT_CTnonZeroWholePoundStructure
Currency ?
ExcessManagementExpenses 0..1
CT_CTnonZeroWholePoundStructure
Currency ?
NonTradingLossesOnIntangibleFixedAssets 0..1
CT_CTnonZeroWholePoundStructure
Currency ?
TotalSurrender 1..1
CT_CTnonZeroWholePoundStructure
Currency ?
SurrenderInformation 1..1
Company 1..∞
Name 1..1
CTexcludedCharsStringType
AccountingPeriod 0..1
PeriodType
From 1..1
xsd:date
To 1..1
xsd:date
TaxReference 1..1
CTalphaNumericStringType
AmountSurrendered 1..1
CTwholePoundStructure
Currency ?
AmountSurrenderedTotal 1..1
CTwholePoundStructure
Currency ?
ConsentToSurrender 1..1
ConsentOptions 0..1
SimplifiedArrangementInForce 0..1
CT_YesType
NoticeOfConsentCompleted 0..1
CT_YesType
CopyOfNoticesOfConsentAttached 0..1
CT_YesType
Declaration 0..1
CompanyName 1..1
CTexcludedCharsStringType
TaxReference 1..1
CT_UTRtype
AccountingPeriod 1..1
PeriodType
From 1..1
xsd:date
To 1..1
xsd:date
AcceptDeclaration 1..1
CT_YesType
Name 1..1
CTexcludedCharsStringType
Status 1..1
CTexcludedCharsStringType
Name 1..1
CTexcludedCharsStringType
AccountingPeriod 0..1
From 1..1
xsd:date



type: **CTC** **XML**

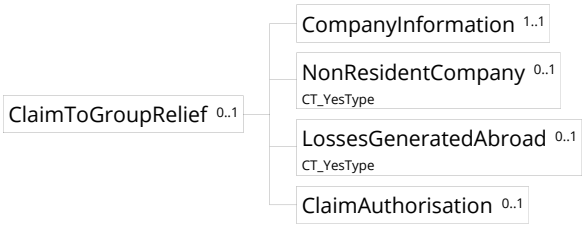


path	[CTC]

validation rule:

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

element: **ClaimToGroupRelief** XML

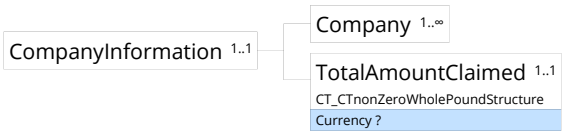


path	[CTC]/ClaimToGroupRelief
cardinality	0..1
description	Claims to group relief
id	[CLAIMTOGROUPRELIEF]

validation rule:

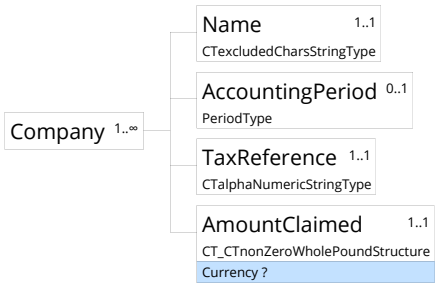
error code: 9518	description: [CLAIMAUTHORISATION] should be present if [N003] equals 'new' and [CLAIMTOGROUPRELIEF] is present
transactional message (en)	The Claim authorisation section must be completed if the return type is New and there is a claim to group relief
transactional message (cy)	Mae'n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

element: **CompanyInformation** XML



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

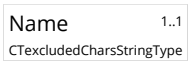
element: **Company** XML



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

description	Surrendering company
id	[COMPANY]

element: **Name** XML



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

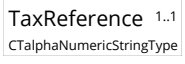
element: **AccountingPeriod** XML

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

validation rule:

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

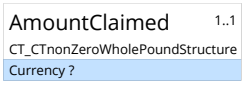
element: **TaxReference** XML



base	CTalphaNumericStringType

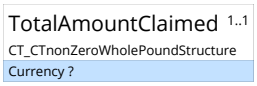
path	[CTC]/ClaimToGroupRelief/CompanyInformation/Company/TaxReference
cardinality	1..1
description	Tax reference of surrendering company
minLength	8
maxLength	20
id	[C5C]

element: **AmountClaimed** XML



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

element: **TotalAmountClaimed** XML

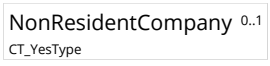


base	CT_CTnonZeroWholePoundStructure
path	[CTC]/ClaimToGroupRelief/CompanyInformation/TotalAmountClaimed
cardinality	1..1
description	Total group relief claimed
id	[C10]

validation rule:

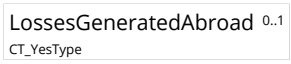
error code: 9506	description: [310] should be present and equal to [C10] if [C10] is present
transactional message (en)	If Box C10 is completed then Box 310 must be completed and equal to Box C10
transactional message (cy)	Os yw Blwch C10 wedi ei gwblhau mae'n rhaid i Flwch 310 fod wedi ei gwblhau ac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

element: **NonResidentCompany** XML



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

element: **LossesGeneratedAbroad** XML

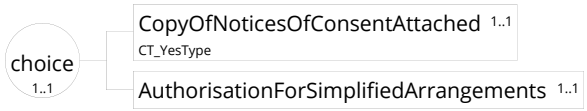


base	CT_YesType
path	[CTC]/ClaimToGroupRelief/LossesGeneratedAbroad
cardinality	0..1
description	Group relief claim involves losses of a non-resident company other than those covered by SC023, or involves a non-resident link company
id	[C20]

element: **ClaimAuthorisation** XML

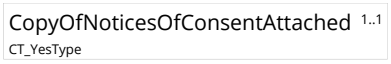
path	[CTC]/ClaimToGroupRelief/ClaimAuthorisation
cardinality	0..1
description	Authorisation of claim
id	[CLAIMAUTHORISATION]

choice: XML



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

element: **CopyOfNoticesOfConsentAttached** XML

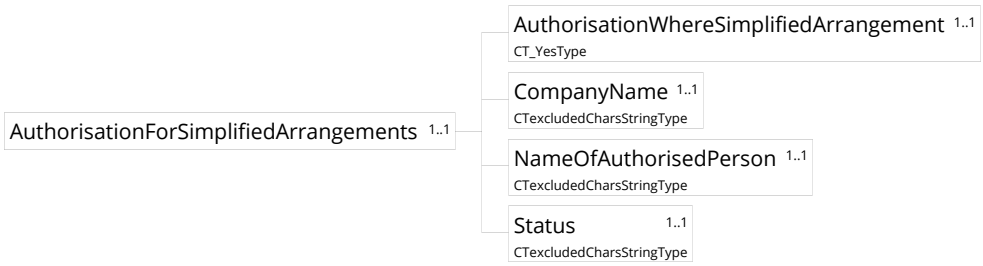


base	CT_YesType
path	[CTC]/ClaimToGroupRelief/ClaimAuthorisation/CopyOfNoticesOfConsentAttached
cardinality	1..1
description	Notice/s of consent attached?
id	[SC161]

validation rule:

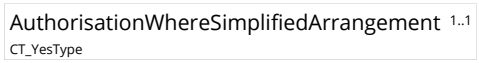
error code: 9510	description: If [SC161] is 'yes' then there must be a PDF attachment of type 'other' in this submission.
transactional message (en)	If 'Copy of notices of consent' is completed then a PDF attachment of type 'Other' must be included
transactional message (cy)	Os ydy 'Copi o hysbysiadau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

element: **AuthorisationForSimplifiedArrangements** XML



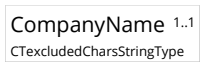
path	[CTC]/ClaimToGroupRelief/ClaimAuthorisation/AuthorisationForSimplifiedArrangements
cardinality	1..1
description	Authorisation of claim to group relief for simplified arrangements
id	[AUTHORISATION]

element: **AuthorisationWhereSimplifiedArrangement** XML



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

element: **CompanyName** XML

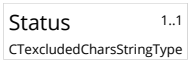


base	CTexcludedCharsStringType
path	[CTC]/ClaimToGroupRelief/ClaimAuthorisation/AuthorisationForSimplifiedArrangements/CompanyName
cardinality	1..1
description	Name of authorised company
id	[C30]

element: **NameOfAuthorisedPerson** XML

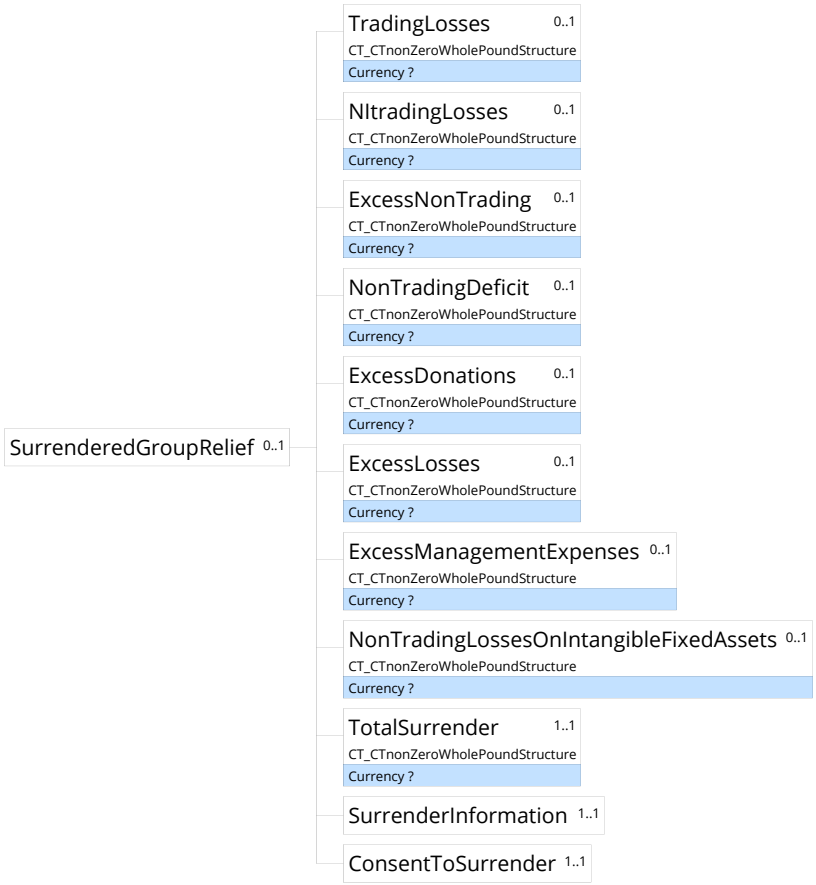
base	CTexcludedCharsStringType
path	[CTC]/ClaimToGroupRelief/ClaimAuthorisation/AuthorisationForSimplifiedArrangements/NameOfAuthorisedPerson
cardinality	1..1
description	Name of person authorised to sign
id	[C35]

element: **Status** XML



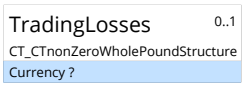
base	CTexcludedCharsStringType
path	[CTC]/ClaimToGroupRelief/ClaimAuthorisation/AuthorisationForSimplifiedArrangements/Status
cardinality	1..1
description	Status
id	[C40]

element: **SurrenderedGroupRelief** XML



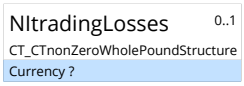
path	[CTC]/SurrenderedGroupRelief
cardinality	0..1
description	Amounts surrendered as group relief
id	[SURRENDEREDGROUPRELIEF]

element: **TradingLosses** XML



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

element: **NItradingLosses** XML

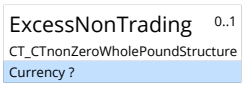


base	CT_CTnonZeroWholePoundStructure
path	[CTC]/SurrenderedGroupRelief/NItradingLosses
cardinality	0..1
description	Trading losses - Northern Ireland
id	[C46]

validation rule:

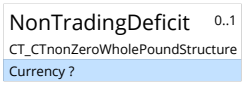
error code: 9168	description: If [C46] is present then [5] must be present
transactional message (en)	Box C46 can only be completed if Box 5 is completed
error code: 9177	description: [C46] must not exceed [C45]
transactional message (en)	Box C46 must not be greater than Box C45

element: **ExcessNonTrading** XML



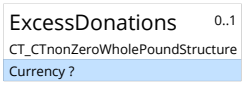
base	CT_CTnonZeroWholePoundStructure
path	[CTC]/SurrenderedGroupRelief/ExcessNonTrading
cardinality	0..1
description	Excess non-trade capital allowances over income from which they are primarily deductible
id	[C50]

element: **NonTradingDeficit** XML



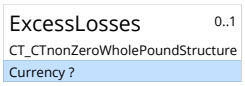
base	CT_CTnonZeroWholePoundStructure
path	[CTC]/SurrenderedGroupRelief/NonTradingDeficit
cardinality	0..1
description	Non-trading deficit on loan relationships
id	[C55]

element: **ExcessDonations** XML



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

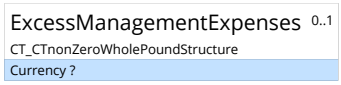
element: **ExcessLosses** XML



base	CT_CTnonZeroWholePoundStructure
path	[CTC]/SurrenderedGroupRelief/ExcessLosses

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

element: **ExcessManagementExpenses** XML

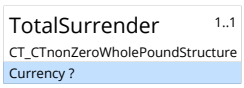


base	CT_CTnonZeroWholePoundStructure
path	[CTC]/SurrenderedGroupRelief/ExcessManagementExpenses
cardinality	0..1
description	Excess of management expenses over profits
id	[C70]

element: **NonTradingLossesOnIntangibleFixedAssets** XML

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

element: **TotalSurrender** XML

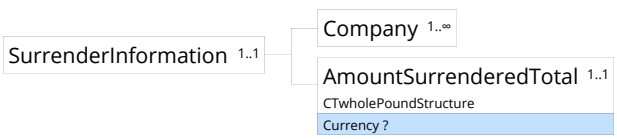


base	CT_CTnonZeroWholePoundStructure
path	[CTC]/SurrenderedGroupRelief/TotalSurrender
cardinality	1..1
description	Total surrendered as group relief
id	[C80]

validation rule:

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

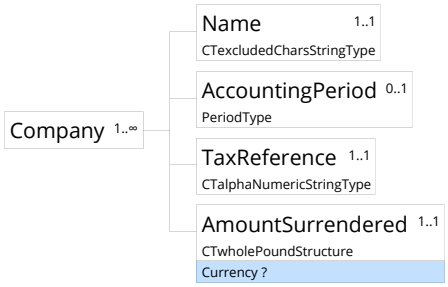
element: **SurrenderInformation** XML



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

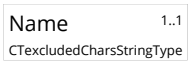
id	[SURRENDERINFORMATION]

element: **Company** XML



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

element: **Name** XML



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

element: **AccountingPeriod** XML

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

validation rule:

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

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

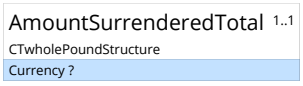
element: **TaxReference** XML

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

element: **AmountSurrendered** XML

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

element: **AmountSurrenderedTotal** XML

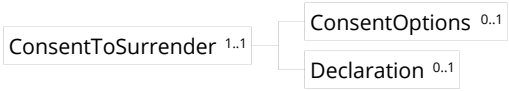


base	CTwholePoundStructure
path	[CTC]/SurrenderedGroupRelief/SurrenderInformation/AmountSurrenderedTotal
cardinality	1..1
description	Total amount surrendered
id	[C90]

validation rule:

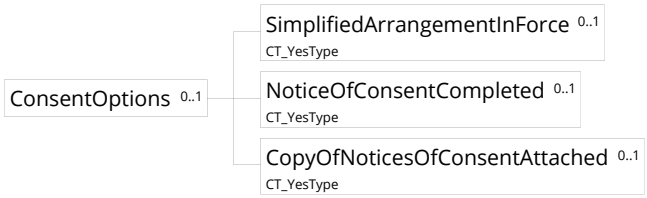
error code: 9517	description: [C90] should equal the sum of all iterations of [C85D]
transactional message (en)	Box C90 must equal the sum of all 'Amount surrendered' in Boxes C85D
transactional message (cy)	Mae'n rhaid i Flwch C90 fod yn hafal i swm yr holl symiau 'Swm a ildiwyd' ym Mlychau C85D

element: **ConsentToSurrender** XML



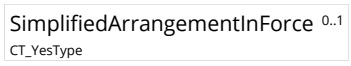
path	[CTC]/SurrenderedGroupRelief/ConsentToSurrender
cardinality	1..1
description	Consent to surrender
id	[CONSENTTOSURRENDER]

element: **ConsentOptions** XML



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

element: **SimplifiedArrangementInForce** XML

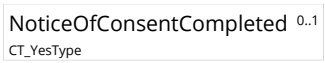


base	CT_YesType
path	[CTC]/SurrenderedGroupRelief/ConsentToSurrender/ConsentOptions/SimplifiedArrangementInForce
cardinality	0..1
description	Is a simplified arrangement in force?
id	[SC150]

validation rule:

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

element: **NoticeOfConsentCompleted** XML



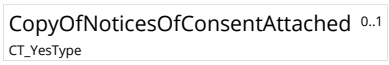
base	CT_YesType
path	[CTC]/SurrenderedGroupRelief/ConsentToSurrender/ConsentOptions/NoticeOfConsentCompleted
cardinality	0..1
description	Has CT600C notice of consent been completed?
id	[SC151]

validation rule:

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

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

element: **CopyOfNoticesOfConsentAttached** XML

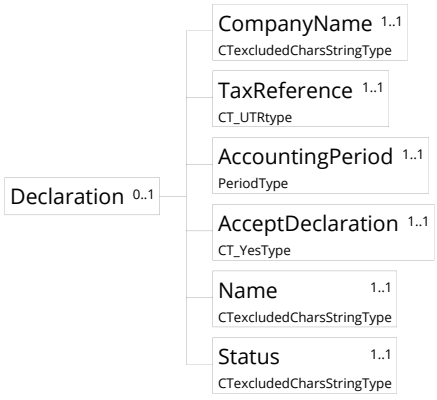


base	CT_YesType
path	[CTC]/SurrenderedGroupRelief/ConsentToSurrender/ConsentOptions/CopyOfNoticesOfConsentAttached
cardinality	0..1
description	Notice/s of consent attached?
id	[SC152]

validation rule:

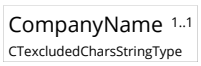
error code: 9521	description: [SC152] should not be present if [DECLARATION] is present
transactional message (en)	Copies of notices of consent' must not be completed if 'Amounts surrendered as group relief Declaration' is completed.
transactional message (cy)	Ni ddylid cwblhau 'Copïau o hysbysiadau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

element: **Declaration** XML



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

element: **CompanyName** XML

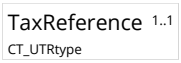


base	CTexcludedCharsStringType
path	[CTC]/SurrenderedGroupRelief/ConsentToSurrender/Declaration/CompanyName
cardinality	1..1
description	Name of company surrendering relief
minLength	2
maxLength	56
id	[C95]

validation rule:

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

element: **TaxReference** XML



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

validation rule:

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

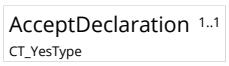
element: **AccountingPeriod** XML

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

validation rule:

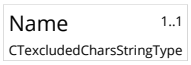
error code: 9524	description: The 'From' and 'To' dates of [C105/C110] should equal [30] and [35] respectively
transactional message (en)	Details of company surrendering relief Accounting period in Boxes C105 and C110 must match the Accounting period of the return in Boxes 30 and 35
transactional message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

element: **AcceptDeclaration** XML



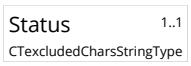
base	CT_YesType
path	[CTC]/SurrenderedGroupRelief/ConsentToSurrender/Declaration/AcceptDeclaration
cardinality	1..1
description	I certify that all the information I have given on these pages is correct and complete to the best of my knowledge and belief.
id	[SC156]

element: **Name** XML



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

element: **Status** XML



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

element: **GroupReliefForCarriedForwardLosses** XML

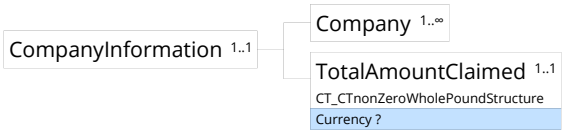
path	[CTC]/GroupReliefForCarriedForwardLosses
cardinality	0..1
description	Claims to group relief for carried forward losses
id	[GROUPRELIEFCFL]

validation rule:

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

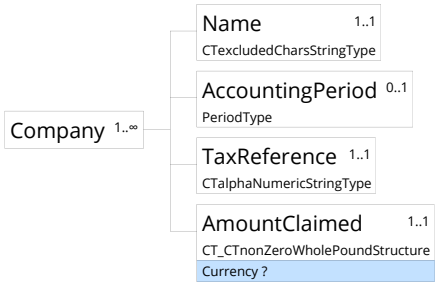
transactional message (cy)	Mae'n rhaid llenwi'r adran 'Awdurdodi cais' os mai 'Newydd' yw math y Ffurflen Dreth a bod cais am ryddhad grŵp ar gyfer colledion a gariwyd ymlaen

element: **CompanyInformation** XML



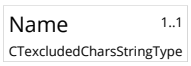
path	[CTC]/GroupReliefForCarriedForwardLosses/CompanyInformation
cardinality	1..1
description	Surrendering company information
id	[COMPANYINFORMATIONPAGEC2]

element: **Company** XML



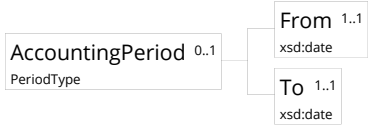
path	[CTC]/GroupReliefForCarriedForwardLosses/CompanyInformation/Company
cardinality	1..∞
description	Details of surrenderer company claimant
id	[COMPANY3]

element: **Name** XML



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

element: **AccountingPeriod** XML



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

id	[C125B]

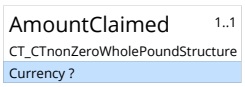
validation rule:

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

element: **TaxReference** XML

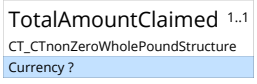
base	CTalphaNumericStringType
path	[CTC]/GroupReliefForCarriedForwardLosses/CompanyInformation/Company/TaxReference
cardinality	1..1
description	Tax reference of surrendering company
minLength	8
maxLength	20
id	[C125C]

element: **AmountClaimed** XML



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

element: **TotalAmountClaimed** XML



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

description	Total group relief claimed
id	[C130]

validation rule:

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

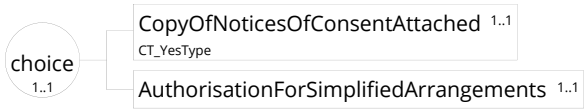
element: **NonResidentCompany** XML

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

element: **ClaimAuthorisation** XML

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

choice: XML



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

element: **CopyOfNoticesOfConsentAttached** XML

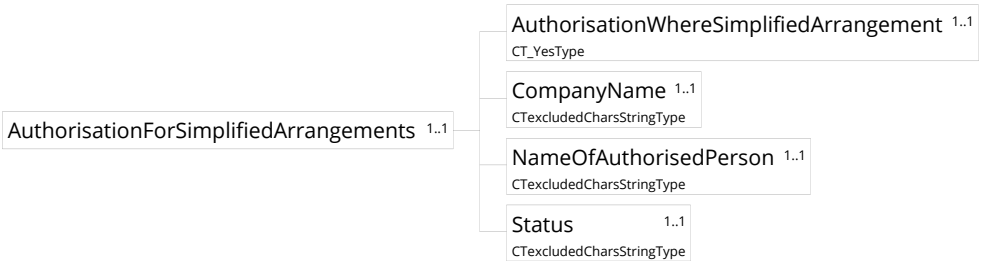
base	CT_YesType
path	[CTC]/GroupReliefForCarriedForwardLlosses/ClaimAuthorisation/CopyOfNoticesOfConsentAttached
cardinality	1..1
description	Notice/s of consent attached?

id	[SC172]

validation rule:

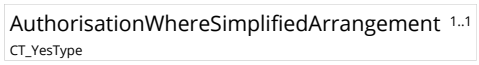
error code: 9552	description: If [SC172] is 'yes' then there must be a PDF attachment of type 'other' in this submission.
transactional message (en)	If 'Copy of notices of consent' is completed then a PDF attachment of type 'Other' must be included
transactional message (cy)	Os ydy 'Copi o hysbysiadau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

element: **AuthorisationForSimplifiedArrangements** XML



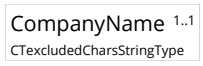
path	[CTC]/GroupReliefForCarriedForwardLosses/ClaimAuthorisation/AuthorisationForSimplifiedArrangements
cardinality	1..1
description	Authorisation of claim to group relief for carried forward losses for simplified arrangements
id	[AUTHORISATION2]

element: **AuthorisationWhereSimplifiedArrangement** XML



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

element: **CompanyName** XML

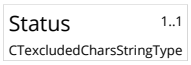


base	CTexcludedCharsStringType
path	[CTC]/GroupReliefForCarriedForwardLosses/ClaimAuthorisation/AuthorisationForSimplifiedArrangements/CompanyName
cardinality	1..1
description	Name of authorised company
id	[C145]

element: **NameOfAuthorisedPerson** XML

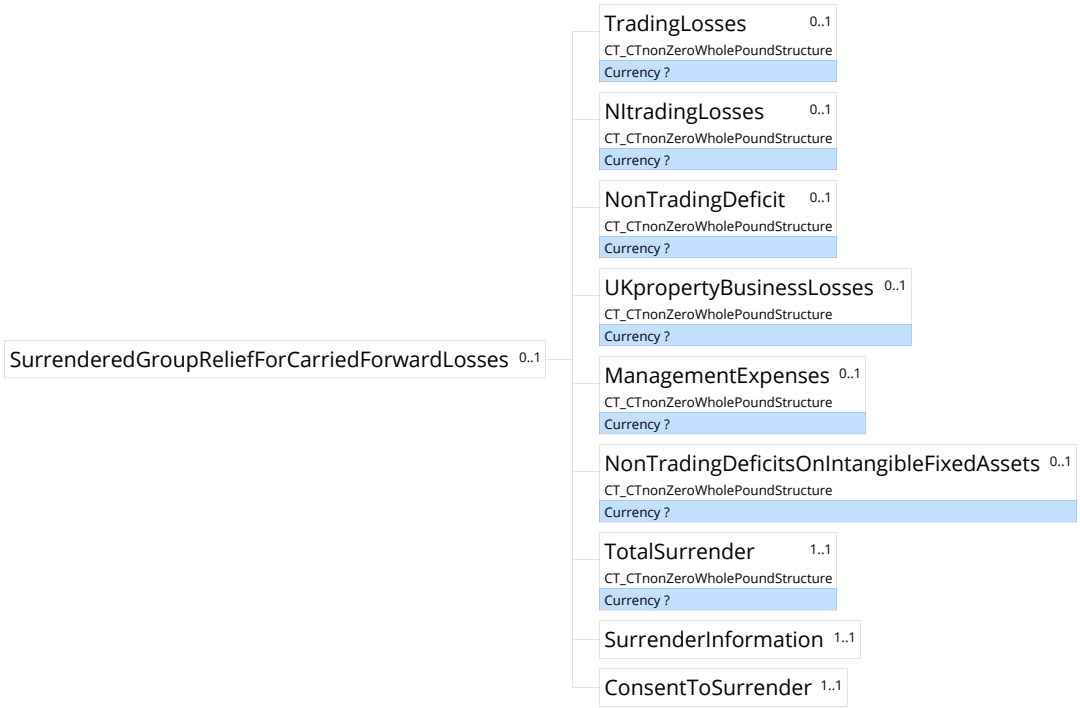
base	CTexcludedCharsStringType
path	[CTC]/GroupReliefForCarriedForwardLosses/ClaimAuthorisation/AuthorisationForSimplifiedArrangements/NameOfAuthorisedPerson
cardinality	1..1
description	Name of person authorised to sign
id	[C150]

element: **Status** XML



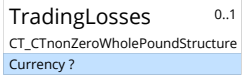
base	CTexcludedCharsStringType
path	[CTC]/GroupReliefForCarriedForwardLosses/ClaimAuthorisation/AuthorisationForSimplifiedArrangements/Status
cardinality	1..1
description	Status
id	[C155]

element: **SurrenderedGroupReliefForCarriedForwardLosses** XML



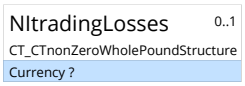
path	[CTC]/SurrenderedGroupReliefForCarriedForwardLosses
cardinality	0..1
description	Amounts surrendered as group relief for carried forward losses
id	[SURRGROUPRELIEFCFL]

element: **TradingLosses** XML



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

element: **NItradingLosses** XML

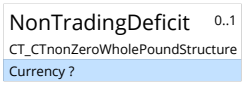


base	CT_CTnonZeroWholePoundStructure
path	[CTC]/SurrenderedGroupReliefForCarriedForwardLosses/NItradingLosses
cardinality	0..1
description	Trading losses carried forward - Northern Ireland
id	[C161]

validation rule:

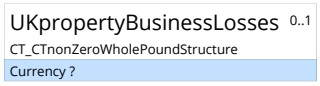
error code: 9181	description: If [C161] is present then [5] must be present
transactional message (en)	Box C161 can only be completed if Box 5 is completed
error code: 9182	description: [C161] must not exceed [C160]
transactional message (en)	Box C161 must not be greater than Box C160

element: **NonTradingDeficit** XML



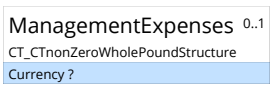
base	CT_CTnonZeroWholePoundStructure
path	[CTC]/SurrenderedGroupReliefForCarriedForwardLosses/NonTradingDeficit
cardinality	0..1
description	Non-trading deficit on loan relationships carried forward
id	[C165]

element: **UKpropertyBusinessLosses** XML



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

element: **ManagementExpenses** XML



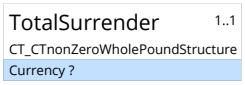
base	CT_CTnonZeroWholePoundStructure
path	[CTC]/SurrenderedGroupReliefForCarriedForwardLosses/ManagementExpenses

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

element: **NonTradingDeficitsOnIntangibleFixedAssets** XML

base	CT_CTnonZeroWholePoundStructure
path	[CTC]/SurrenderedGroupReliefForCarriedForwardLosses/NonTradingDeficitsOnIntangibleFixedAssets
cardinality	0..1
description	Non-trading deficits on intangible fixed assets carried forward
id	[C180]

element: **TotalSurrender** XML

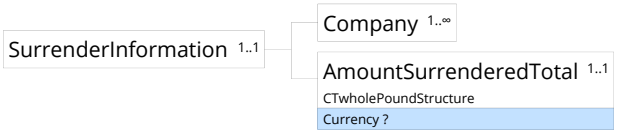


base	CT_CTnonZeroWholePoundStructure
path	[CTC]/SurrenderedGroupReliefForCarriedForwardLosses/TotalSurrender
cardinality	1..1
description	Total of carried forward losses surrendered as group relief
id	[C185]

validation rule:

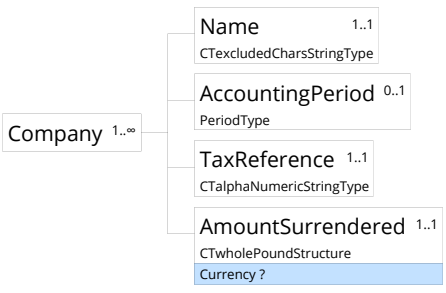
error code: 9554	description: [C185] should equal the sum of [C160], [C165], [C170], [C175] and [C180]
transactional message (en)	Box C185 must equal the sum of Boxes C160, C165, C170, C175 and C180
transactional message (cy)	Mae'n rhaid i Flwch C80 fod yn hafal i swm Blychau C160, C165, C170, C175 ac C180

element: **SurrenderInformation** XML



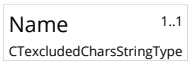
path	[CTC]/SurrenderedGroupReliefForCarriedForwardLosses/SurrenderInformation
cardinality	1..1
description	Details of surrender
id	[SURRENDERINFORMATION2]

element: **Company** XML



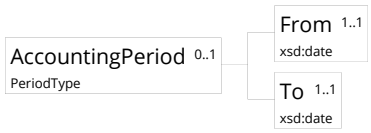
path	[CTC]/SurrenderedGroupReliefForCarriedForwardLosses/SurrenderInformation/Company
cardinality	1..∞
description	Details of claimant company
id	[COMPANY4]

element: **Name** XML



base	CTexcludedCharsStringType
path	[CTC]/SurrenderedGroupReliefForCarriedForwardLosses/SurrenderInformation/Company/Name
cardinality	1..1
description	Name of claimant company
minLength	2
maxLength	56
id	[C190A]

element: **AccountingPeriod** XML



base	PeriodType
path	[CTC]/SurrenderedGroupReliefForCarriedForwardLosses/SurrenderInformation/Company/AccountingPeriod
cardinality	0..1
description	Accounting period of claimant company
id	[C190B]

validation rule:

error code: 9555	description: The 'From' date of [C190B] should be on or before [35]
transactional message (en)	The 'Accounting period of claimant company' From date in Box C190B must be on or before the return period To date in Box 35
transactional message (cy)	Mae'n rhaid i ddyddiad O 'Cyfnod cyfrifyddu'r cwmni sy'n hawlio' ym Mlwch C190B fod ar neu ar ôl dyddiad I cyfnod y ffurflen dreth ym Mlwch 35
error code: 9556	description: The period covered by [C190B] should not be longer than 12 months
transactional message (en)	The 'Accounting period of claimant company' in Box C190B must not be longer than 12 months.
transactional message (cy)	Ni ddylai 'Cyfnod cyfrifyddu'r cwmni sy'n hawlio' ym Mlwch C190B fod yn hirach na 12 mis
error code: 9557	description: The 'To' date of [C190B] should not be before the 'From' date
transactional message (en)	The 'Accounting period of claimant company' To date must not be before the From date in Box C190B
transactional message (cy)	Ni ddylai dyddiad I 'Cyfnod cyfrifyddu'r cwmni sy'n hawlio' fod cyn y dyddiad O ym Mlwch C190B
error code: 9558	description: The 'To' date of [C190B] should be on or after [30]
transactional message (en)	The 'Accounting period of claimant company' To date in Box C190B must be on or after the return period From date in Box 30
transactional message (cy)	Mae'n rhaid i ddyddiad I 'Cyfnod cyfrifyddu'r cwmni sy'n hawlio' ym Mlwch C190B fod ar neu ar ôl dyddiad O cyfnod y ffurflen dreth ym Mlwch 30

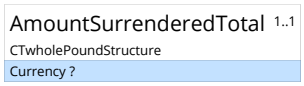
element: **TaxReference** XML

base	CTalphaNumericStringType
path	[CTC]/SurrenderedGroupReliefForCarriedForwardLosses/SurrenderInformation/Company/TaxReference
cardinality	1..1
description	Tax reference of claimant company
minLength	8
maxLength	20
id	[C190C]

element: **AmountSurrendered** XML

base	CTwholePoundStructure
path	[CTC]/SurrenderedGroupReliefForCarriedForwardLosses/SurrenderInformation/Company/AmountSurrendered
cardinality	1..1
description	Amount surrendered
id	[C190D]

element: **AmountSurrenderedTotal** XML



base	CTwholePoundStructure
path	[CTC]/SurrenderedGroupReliefForCarriedForwardLosses/SurrenderInformation/AmountSurrenderedTotal
cardinality	1..1
description	Total amount surrendered
id	[C195]

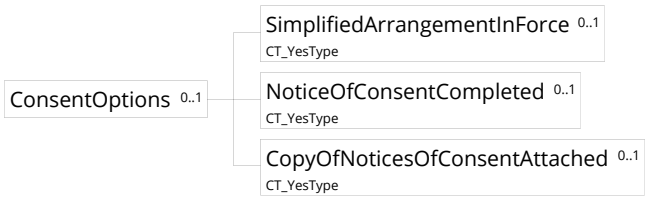
validation rule:

error code: 9559	description: [C195] should equal the sum of all iterations of [C190D]
transactional message (en)	Box C195 must equal the sum of all 'Amount surrendered' in Boxes C190D
transactional message (cy)	Mae'n rhaid i Flwch C195 fod yn hafal i swm yr holl symiau 'Swm a ildiwyd' ym Mlychau C190D

element: **ConsentToSurrender** XML

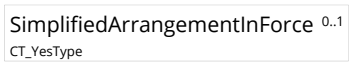
path	[CTC]/SurrenderedGroupReliefForCarriedForwardLosses/ConsentToSurrender
cardinality	1..1
description	Consent to surrender
id	[CONSENTTOSURRENDER2]

element: **ConsentOptions** XML



path	[CTC]/SurrenderedGroupReliefForCarriedForwardLosses/ConsentToSurrender/ConsentOptions
cardinality	0..1
description	Type of consent
id	[CONSENTOPTIONS2]

element: **SimplifiedArrangementInForce** XML

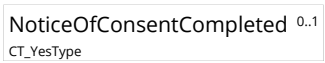


base	CT_YesType
path	[CTC]/SurrenderedGroupReliefForCarriedForwardLosses/ConsentToSurrender/ConsentOptions/SimplifiedArrangementInForce
cardinality	0..1
description	Is a simplified arrangement in force?
id	[SC188]

validation rule:

error code: 9560	description: [C195] should exceed 0 if [SC188] is present
transactional message (en)	If 'Simplified arrangement in force' is completed then Box C195 must be greater than 0 (zero)
transactional message (cy)	Os yw 'Trefniant syml mewn grym' wedi ei gwblhau yna mae'n rhaid i Flwch C195 fod yn fwy na 0 (sero)

element: **NoticeOfConsentCompleted** XML



base	CT_YesType
path	[CTC]/SurrenderedGroupReliefForCarriedForwardLosses/ConsentToSurrender/ConsentOptions/NoticeOfConsentCompleted
cardinality	0..1
description	Has CT600C notice of consent been completed?
id	[SC189]

validation rule:

error code: 9561	description: [DECLARATION2] should be present if [SC189] is present
transactional message (en)	Amounts surrendered as group relief for carried forward losses Declaration must be completed if Notice of consent is completed
transactional message (cy)	Mae'n rhaid llenwi 'Datganiad - Symiau a ildiwyd fel rhyddhad grŵp ar gyfer colledion a gariwyd ymlaen' os yw'r 'Hysbysiad o gydsyniad' wedi ei lenwi
error code: 9562	description: [C195] should exceed 0 if [SC189] is present
transactional message (en)	If 'Simplified arrangement in force' is completed then Box C195 must be greater than 0 (zero)
transactional message (cy)	Os yw 'Trefniant syml mewn grym' wedi ei gwblhau yna mae'n rhaid i Flwch C195 fod yn fwy na 0 (sero)
error code: 9563	description: [SC189] should not be present if [SC190] is present
transactional message (en)	Notice of consent completed' must not be Yes if 'Copy of notices of consent attached' is Yes
transactional message (cy)	Rhaid i hysbysiad cydsynio wedi ei gwblhau peidio â bod yn lawn os ydy 'Copi o hysbysiadau cydsynio wedi eu hatodi' yn lawn

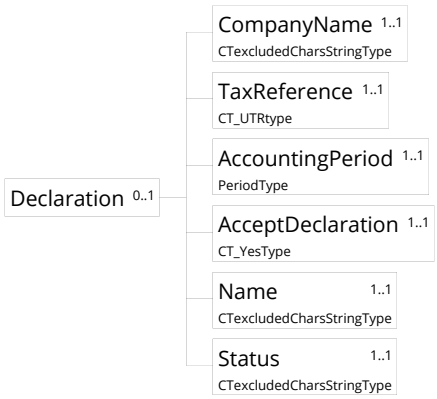
element: **CopyOfNoticesOfConsentAttached** XML

base	CT_YesType
path	[CTC]/SurrenderedGroupReliefForCarriedForwardLosses/ConsentToSurrender/ConsentOptions/CopyOfNoticesOfConsentAttached
cardinality	0..1
description	Notice/s of consent attached?
id	[SC190]

validation rule:

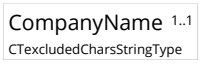
error code: 9564	description: [SC190] should not be present if [DECLARATION2] is present
transactional message (en)	Copies of notices of consent' must not be completed if 'Amounts surrendered as group relief for carried forward losses Declaration' is completed
transactional message (cy)	Ni ddylid llenwi 'Copïau o hysbysiadau cydsynio' os yw 'Datganiad Symiau a ildiwyd fel rhyddhad grŵp ar gyfer colledion a gariwyd ymlaen' wedi ei lenwi
error code: 9565	description: If [SC190] is 'yes' then there must be a PDF attachment of type 'other' in this submission.
transactional message (en)	If Amounts surrendered as group relief for carried forward losses 'Copies of notices of consent' is Yes then a PDF attachment of type 'Other' must be included
transactional message (cy)	Os yw Symiau a ildiwyd fel rhyddhad grŵp ar gyfer colledion a gariwyd ymlaen 'Copïau o hysbysiadau cydsynio' yn 'Iawn', mae'n rhaid cynnwys atodiad ar ffurf PDF o'r math 'Arall'
error code: 9566	description: [C195] should exceed 0 if [SC190] is present
transactional message (en)	If 'Copy of notices of consent' is Yes then Box C195 must be greater than 0 (zero)
transactional message (cy)	Os ydy 'Copi o hysbysiadau cydsynio wedi eu hatodi' yn Iawn yna mae'n rhaid bod Blwch C195 yn fwy na 0 (sero)

element: **Declaration** XML



path	[CTC]/SurrenderedGroupReliefForCarriedForwardLosses/ConsentToSurrender/Declaration
cardinality	0..1
description	Declaration of consent
id	[DECLARATION2]

element: **CompanyName** XML



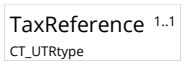
base	CTexcludedCharsStringType
path	[CTC]/SurrenderedGroupReliefForCarriedForwardLosses/ConsentToSurrender/Declaration/CompanyName
cardinality	1..1
description	Name of company surrendering relief

minLength	2
maxLength	56
id	[C200]

validation rule:

error code: 9567	description: [C200] should equal [1]
transactional message (en)	The company name in Box C200 must equal the company name in Box 1
transactional message (cy)	Mae'n rhaid i enw'r cwmni ym Mlwch C200 fod yr un peth ag enw'r cwmni ym Mlwch 1

element: **TaxReference** XML



base	CT_UTRtype
path	[CTC]/SurrenderedGroupReliefForCarriedForwardLosses/ConsentToSurrender/Declaration/TaxReference
cardinality	1..1
description	Tax reference of company surrendering relief
id	[C205]

validation rule:

error code: 9568	description: [C205] should equal [3]
transactional message (en)	The tax reference in Box C205 must equal the tax reference in Box 3
transactional message (cy)	Mae'n rhaid i'r cyfeirnod treth ym Mlwch C205 fod yr un peth â'r cyfeirnod treth ym Mlwch 3

element: **AccountingPeriod** XML

base	PeriodType
path	[CTC]/SurrenderedGroupReliefForCarriedForwardLosses/ConsentToSurrender/Declaration/AccountingPeriod
cardinality	1..1
description	Accounting period of company surrendering relief
id	[C210/C215]

validation rule:

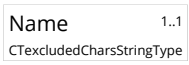
error code: 9569	description: The 'From' and 'To' dates of [C210/C215] should equal [30] and [35] respectively
transactional message (en)	Details of company surrendering relief Accounting period in Boxes C210 and C215 must match the Accounting period of the return in Boxes 30 and 35
transactional message (cy)	Mae'n rhaid i Fanylion cyfnod cyfrifyddu cwmni yn ildio rhyddhad ym Mlychau C210 ac C215 cyd-fynd â Chyfnod cyfrifyddu y ffurflen dreth ym Mlychau 30 a 35

element: **AcceptDeclaration** XML

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

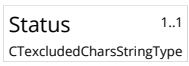
id	[SC194]

element: **Name** XML



base	CTexcludedCharsStringType
path	[CTC]/SurrenderedGroupReliefForCarriedForwardLlosses/ConsentToSurrender/Declaration/Name
cardinality	1..1
description	Name of signatory
minLength	2
maxLength	56
id	[C220]

element: **Status** XML



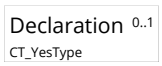
base	CTexcludedCharsStringType
path	[CTC]/SurrenderedGroupReliefForCarriedForwardLosses/ConsentToSurrender/Declaration/Status
cardinality	1..1
description	Status of the signatory
minLength	2
maxLength	56
id	[C225]

CTD XML

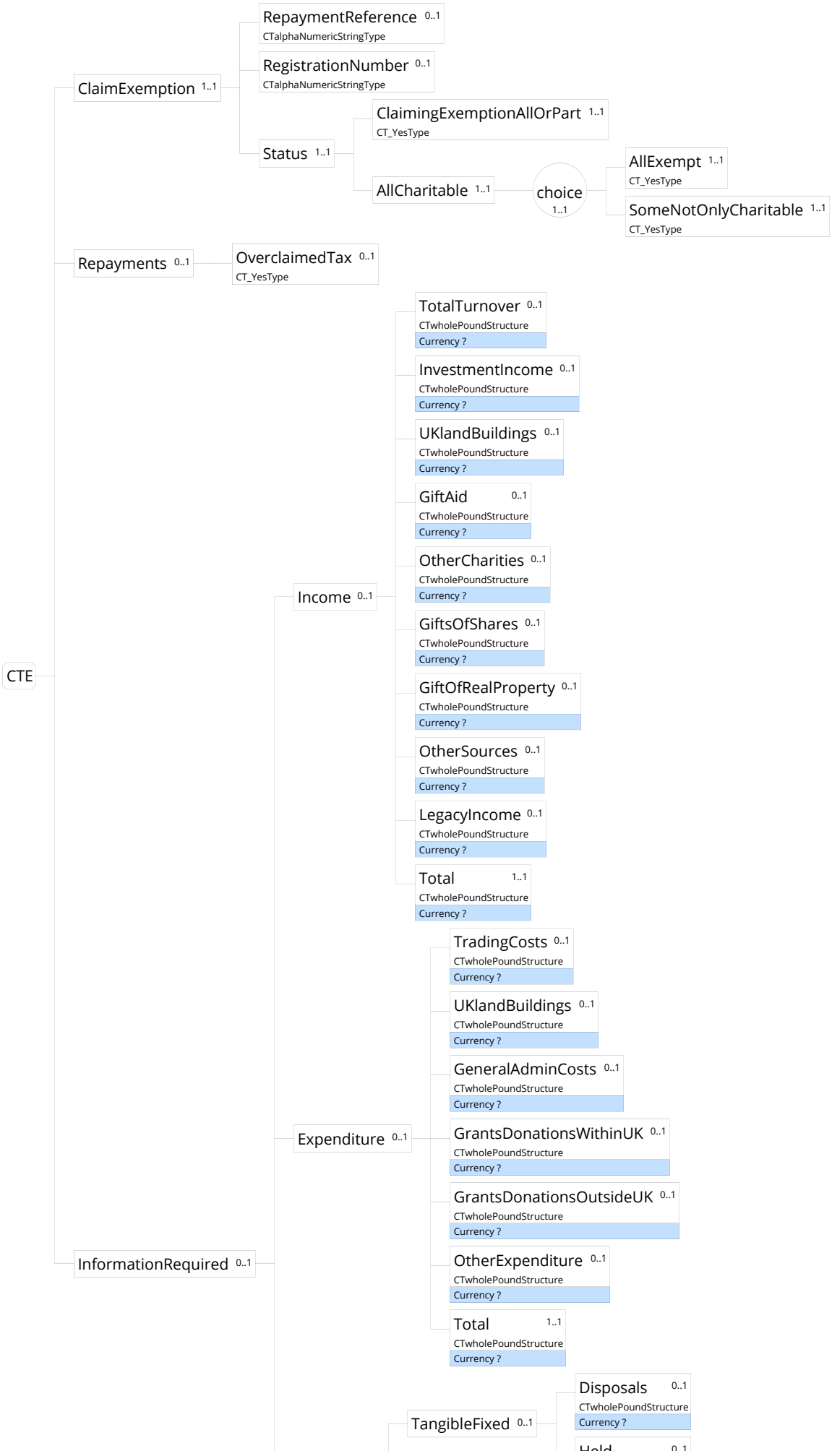
type: CTD XML

path	[CTD]

element: Declaration XML



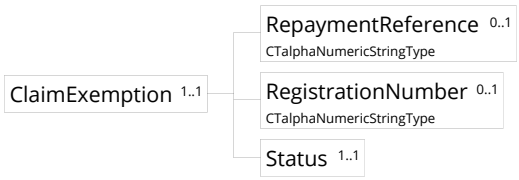
base	CT_YesType
path	[CTD]/Declaration
cardinality	0..1
description	Overseas life assurance business declaration
id	[SD001]


CTE
ClaimExemption 1..1
RepaymentReference 0..1
CTalphaNumericStringType
RegistrationNumber 0..1
CTalphaNumericStringType
Status 1..1
ClaimingExemptionAllOrPart 1..1
CT_YesType
AllCharitable 1..1
choice 1..1
AllExempt 1..1
CT_YesType
SomeNotOnlyCharitable 1..1
CT_YesType
Repayments 0..1
OverclaimedTax 0..1
CT_YesType
Income 0..1
TotalTurnover 0..1
CTwholePoundStructure
Currency ?
InvestmentIncome 0..1
CTwholePoundStructure
Currency ?
UKlandBuildings 0..1
CTwholePoundStructure
Currency ?
GiftAid 0..1
CTwholePoundStructure
Currency ?
OtherCharities 0..1
CTwholePoundStructure
Currency ?
GiftsOfShares 0..1
CTwholePoundStructure
Currency ?
GiftOfRealProperty 0..1
CTwholePoundStructure
Currency ?
OtherSources 0..1
CTwholePoundStructure
Currency ?
LegacyIncome 0..1
CTwholePoundStructure
Currency ?
Total 1..1
CTwholePoundStructure
Currency ?
Expenditure 0..1
TradingCosts 0..1
CTwholePoundStructure
Currency ?
UKlandBuildings 0..1
CTwholePoundStructure
Currency ?
GeneralAdminCosts 0..1
CTwholePoundStructure
Currency ?
GrantsDonationsWithinUK 0..1
CTwholePoundStructure
Currency ?
GrantsDonationsOutsideUK 0..1
CTwholePoundStructure
Currency ?
OtherExpenditure 0..1
CTwholePoundStructure
Currency ?
Total 1..1
CTwholePoundStructure
Currency ?
InformationRequired 0..1
TangibleFixed 0..1
Disposals 0..1
CTwholePoundStructure
Currency ?

type: **CTE** **XML**

path	[CTE]

element: **ClaimExemption** XML

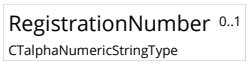


path	[CTE]/ClaimExemption
cardinality	1..1
description	Claim exemption
id	[CLAIMEXEMPTION]

element: **RepaymentReference** XML

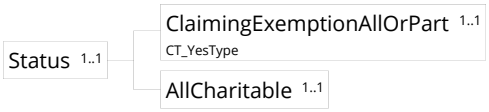
base	CTalphaNumericStringType
path	[CTE]/ClaimExemption/RepaymentReference
cardinality	0..1
description	Charity/CASC repayment reference
example	XN8765
minLength	2
maxLength	11
pattern	(X[NRT]?|C[RH]|Z[BCDEFGHJKN]|EW|ST|NI)[0-9]{1,9}
id	[E5]

element: **RegistrationNumber** XML



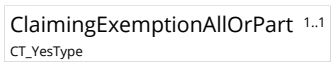
base	CTalphaNumericStringType
path	[CTE]/ClaimExemption/RegistrationNumber
cardinality	0..1
description	Charity Commission registration number, or Scottish Charity number (if applicable)
example	8763589
minLength	6
maxLength	8
id	[E10]

element: **Status** XML



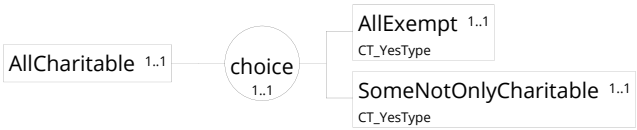
path	[CTE]/ClaimExemption/Status
cardinality	1..1
description	Status
id	[STATUS]

element: **ClaimingExemptionAllOrPart** XML



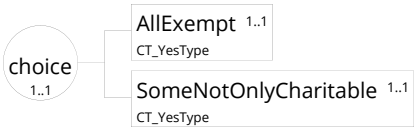
base	CT_YesType
path	[CTE]/ClaimExemption/Status/ClaimingExemptionAllOrPart
cardinality	1..1
description	The company was a charity/CASC and is claiming exemption from all tax on all or part of its income and gains
id	[E15]

element: **AllCharitable** XML



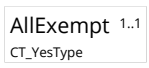
path	[CTE]/ClaimExemption/Status/AllCharitable
cardinality	1..1
description	All charitable
id	[ALLCHARITABLE]

choice: XML



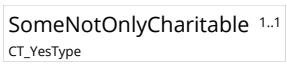
path	[CTE]/ClaimExemption/Status/AllCharitable
cardinality	1..1

element: **AllExempt** XML



base	CT_YesType
path	[CTE]/ClaimExemption/Status/AllCharitable/AllExempt
cardinality	1..1
description	All income and gains are exempt from tax and have been, or will be applied for charitable or qualifying purposes only
id	[E20]

element: **SomeNotOnlyCharitable** XML



base	CT_YesType
path	[CTE]/ClaimExemption/Status/AllCharitable/SomeNotOnlyCharitable
cardinality	1..1
description	Some of the charity's income and gains may not be exempt or have not been applied for charitable or qualifying purposes only and I have completed the form CT600

id	[E25]

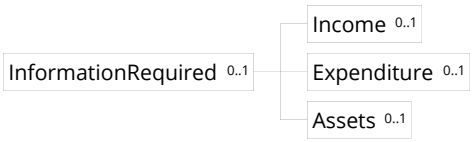
element: **Repayments** XML

path	[CTE]/Repayments
cardinality	0..1
description	Repayments
id	[REPAYMENTS]

element: **OverclaimedTax** XML

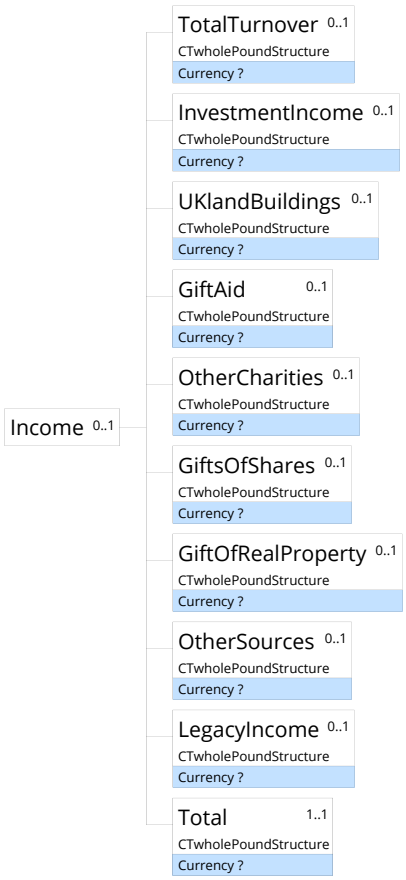
base	CT_YesType
path	[CTE]/Repayments/OverclaimedTax
cardinality	0..1
description	E3 e3c included amounts
id	[E45]

element: **InformationRequired** XML



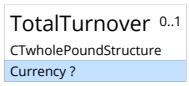
path	[CTE]/InformationRequired
cardinality	0..1
description	Information required
id	[INFORMATIONREQUIRED]

element: **Income** XML



path	[CTE]/InformationRequired/Income
cardinality	0..1
description	Income
id	[INCOME]

element: **TotalTurnover** XML

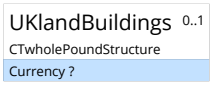


base	CTwholePoundStructure
path	[CTE]/InformationRequired/Income/TotalTurnover
cardinality	0..1
description	Total turnover from exempt trading activities
id	[E50]

element: **InvestmentIncome** XML

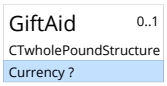
base	CTwholePoundStructure
path	[CTE]/InformationRequired/Income/InvestmentIncome
cardinality	0..1
description	Investment Income - exclude any amounts included on form CT600
id	[E55]

element: **UKlandBuildings** XML



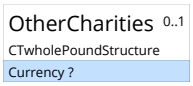
base	CTwholePoundStructure
path	[CTE]/InformationRequired/Income/UKlandBuildings
cardinality	0..1
description	UK land and buildings - exclude any amounts included on form CT600
id	[E60]

element: **GiftAid** XML



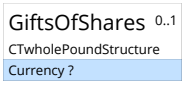
base	CTwholePoundStructure
path	[CTE]/InformationRequired/Income/GiftAid
cardinality	0..1
description	Gift Aid - exclude any amounts included on form CT600
id	[E65]

element: **OtherCharities** XML



base	CTwholePoundStructure
path	[CTE]/InformationRequired/Income/OtherCharities
cardinality	0..1
description	From other charities - exclude any amounts included on form CT600
id	[E70]

element: **GiftsOfShares** XML



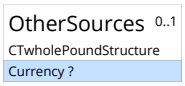
base	CTwholePoundStructure
path	[CTE]/InformationRequired/Income/GiftsOfShares
cardinality	0..1
description	Gifts of shares or securities received
id	[E75]

element: **GiftOfRealProperty** XML

base	CTwholePoundStructure
path	[CTE]/InformationRequired/Income/GiftOfRealProperty

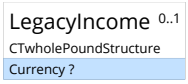
cardinality	0..1
description	Gifts of real property received
id	[E80]

element: **OtherSources** XML



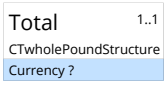
base	CTwholePoundStructure
path	[CTE]/InformationRequired/Income/OtherSources
cardinality	0..1
description	Other sources (not included above)
id	[E85]

element: **LegacyIncome** XML



base	CTwholePoundStructure
path	[CTE]/InformationRequired/Income/LegacyIncome
cardinality	0..1
description	Legacy Income
id	[E88]

element: **Total** XML

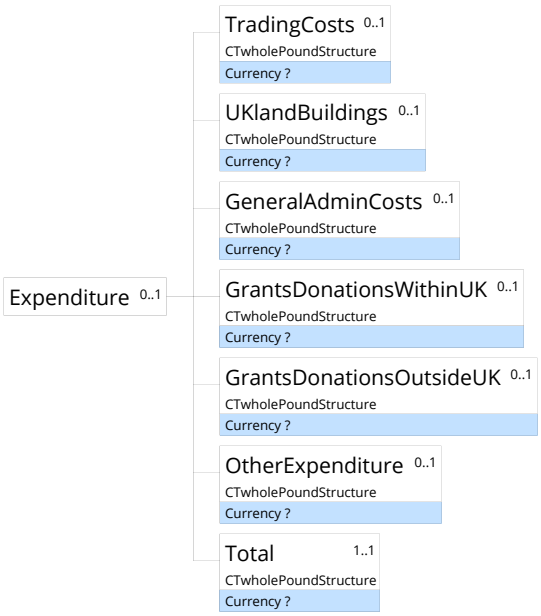


base	CTwholePoundStructure
path	[CTE]/InformationRequired/Income/Total
cardinality	1..1
description	Total
id	[E90]

validation rule:

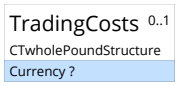
error code: 9614	description: [E90] should equal the sum of [E50], [E55], [E60], [E65], [E70], [E75], [E80], [E85] and [E88]
transactional message (en)	Box E90 must equal the sum of Boxes E50, E55, E60, E65, E70, E75, E80, E85 and E88
transactional message (cy)	Mae'n rhaid i Flwch E9 fod yn hafal i swm Blychau E50, E55, E60, E65, E70, E75, E80, E85 ac E88

element: **Expenditure** XML



path	[CTE]/InformationRequired/Expenditure
cardinality	0..1
description	Expenditure
id	[EXPENDITURE]

element: **TradingCosts** XML

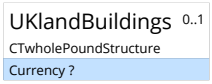


base	CTwholePoundStructure
path	[CTE]/InformationRequired/Expenditure/TradingCosts
cardinality	0..1
description	Trading Costs
id	[E95]

validation rule:

error code: 9611	description: [E50] should exceed 0 if [E95] is present
transactional message (en)	Box E50 must be greater than 0 (zero) if Box E95 is completed
transactional message (cy)	Mae'n rhaid i Flwch E50 fod yn fwy na 0 (sero) os yw Blwch E95 wedi ei gwblhau

element: **UKlandBuildings** XML



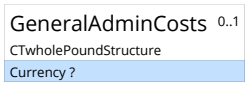
base	CTwholePoundStructure
path	[CTE]/InformationRequired/Expenditure/UKlandBuildings
cardinality	0..1
description	UK land and buildings
id	[E100]

validation rule:

error code: 9612	description: [E60] should exceed 0 if [E100] is present

transactional message (en)	Box E60 must be greater than 0 (zero) if Box E100 is completed
transactional message (cy)	Mae'n rhaid i Flwch E60 fod yn fwy na 0 (sero) os yw Blwch E100 wedi ei gwblhau

element: **GeneralAdminCosts** XML



base	CTwholePoundStructure
path	[CTE]/InformationRequired/Expenditure/GeneralAdminCosts
cardinality	0..1
description	All general administration costs
id	[E105]

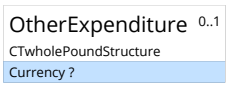
element: **GrantsDonationsWithinUK** XML

base	CTwholePoundStructure
path	[CTE]/InformationRequired/Expenditure/GrantsDonationsWithinUK
cardinality	0..1
description	All grants and donations made within the UK
id	[E110]

element: **GrantsDonationsOutsideUK** XML

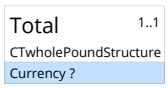
base	CTwholePoundStructure
path	[CTE]/InformationRequired/Expenditure/GrantsDonationsOutsideUK
cardinality	0..1
description	All grants and donations made outside the UK
id	[E115]

element: **OtherExpenditure** XML



base	CTwholePoundStructure
path	[CTE]/InformationRequired/Expenditure/OtherExpenditure
cardinality	0..1
description	Other expenditure not included above
id	[E120]

element: **Total** XML

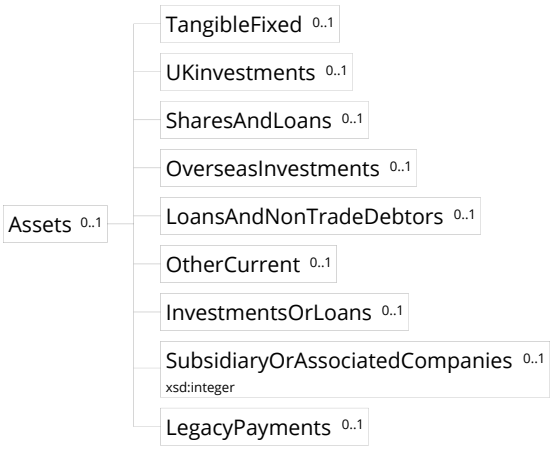


base	CTwholePoundStructure
path	[CTE]/InformationRequired/Expenditure/Total
cardinality	1..1
description	Total
id	[E125]

validation rule:

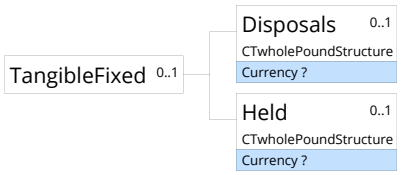
error code: 9615	description: [E125] should equal the sum of [E95], [E100], [E105], [E110], [E115] and [E120]
transactional message (en)	Box E125 must equal the sum of Boxes E95, E100, E105, E110, E115 and E120
transactional message (cy)	Mae'n rhaid i Flwch E25 fod yn hafal i swm Blychau E95, E100, E105, E110, E115 ac E120

element: **Assets** XML



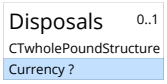
path	[CTE]/InformationRequired/Assets
cardinality	0..1
description	Assets
id	[ASSETS]

element: **TangibleFixed** XML



path	[CTE]/InformationRequired/Assets/TangibleFixed
cardinality	0..1
description	Tangible fixed assets
id	[TANGIBLEFIXED]

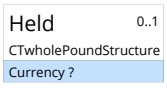
element: **Disposals** XML



base	CTwholePoundStructure
path	[CTE]/InformationRequired/Assets/TangibleFixed/Disposals
cardinality	0..1
description	Disposals in the period (total consideration received)

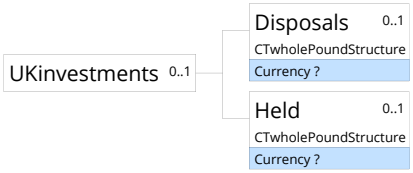
id	[E130]

element: **Held** XML



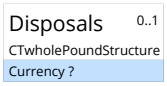
base	CTwholePoundStructure
path	[CTE]/InformationRequired/Assets/TangibleFixed/Held
cardinality	0..1
description	Additions in the period
id	[E135]

element: **UKinvestments** XML



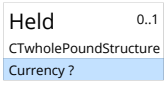
path	[CTE]/InformationRequired/Assets/UKinvestments
cardinality	0..1
description	UK investments (excluding controlled companies)
id	[UKINVESTMENTS]

element: **Disposals** XML



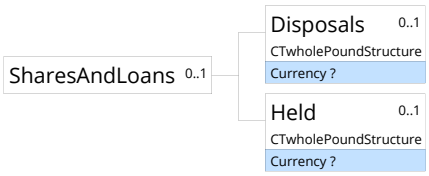
base	CTwholePoundStructure
path	[CTE]/InformationRequired/Assets/UKinvestments/Disposals
cardinality	0..1
description	Disposals in the period (total consideration received)
id	[E140]

element: **Held** XML



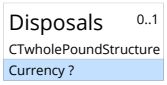
base	CTwholePoundStructure
path	[CTE]/InformationRequired/Assets/UKinvestments/Held
cardinality	0..1
description	Additions in the period
id	[E145]

element: **SharesAndLoans** XML



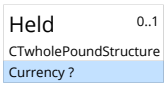
path	[CTE]/InformationRequired/Assets/SharesAndLoans
cardinality	0..1
description	Shares in, and loans to, controlled companies
id	[SHARESANDLOANS]

element: **Disposals** XML



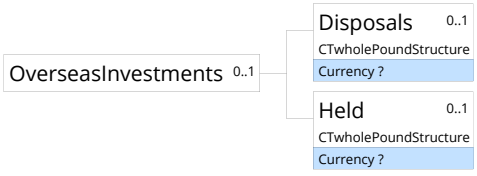
base	CTwholePoundStructure
path	[CTE]/InformationRequired/Assets/SharesAndLoans/Disposals
cardinality	0..1
description	Disposals in the period (total consideration received)
id	[E150]

element: **Held** XML



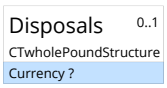
base	CTwholePoundStructure
path	[CTE]/InformationRequired/Assets/SharesAndLoans/Held
cardinality	0..1
description	Additions in the period
id	[E155]

element: **OverseasInvestments** XML



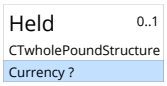
path	[CTE]/InformationRequired/Assets/OverseasInvestments
cardinality	0..1
description	Overseas investments
id	[OVERSEASINVESTMENTS]

element: **Disposals** XML



base	CTwholePoundStructure
path	[CTE]/InformationRequired/Assets/OverseasInvestments/Disposals
cardinality	0..1
description	Disposals in the period (total consideration received)
id	[E160]

element: **Held** XML

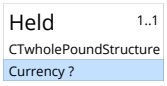


base	CTwholePoundStructure
path	[CTE]/InformationRequired/Assets/OverseasInvestments/Held
cardinality	0..1
description	Additions in the period
id	[E165]

element: **LoansAndNonTradeDebtors** XML

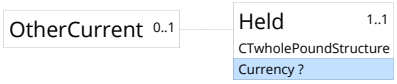
path	[CTE]/InformationRequired/Assets/LoansAndNonTradeDebtors
cardinality	0..1
description	Loans and non trade debtors
id	[LOANSANDNONTRADEDEBTORS]

element: **Held** XML



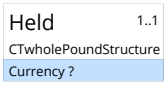
base	CTwholePoundStructure
path	[CTE]/InformationRequired/Assets/LoansAndNonTradeDebtors/Held
cardinality	1..1
description	Additions in the period
id	[E170]

element: **OtherCurrent** XML



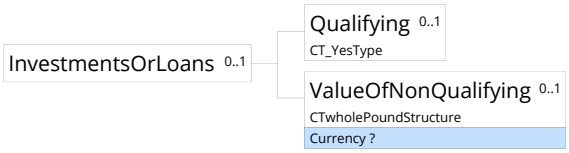
path	[CTE]/InformationRequired/Assets/OtherCurrent
cardinality	0..1
description	Other current assets
id	[OTHERCURRENT]

element: **Held** XML



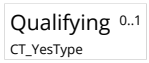
base	CTwholePoundStructure
path	[CTE]/InformationRequired/Assets/OtherCurrent/Held
cardinality	1..1
description	Additions in the period
id	[E175]

element: **InvestmentsOrLoans** XML



path	[CTE]/InformationRequired/Assets/InvestmentsOrLoans
cardinality	0..1
description	Investments or loans
id	[INVESTMENTSORLOANS]

element: **Qualifying** XML

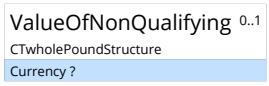


base	CT_YesType
path	[CTE]/InformationRequired/Assets/InvestmentsOrLoans/Qualifying
cardinality	0..1
description	Qualifying investments and loans
id	[E180]

validation rule:

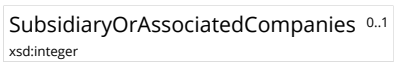
error code: 9613	description: [E180] should not be present if [E185] is present
transactional message (en)	Box E180 must not be completed if Box E185 is completed.
transactional message (cy)	Ni ddylid cwblhau Blwch E180 os yw Blwch E185 wedi ei gwblhau.

element: **ValueOfNonQualifying** XML



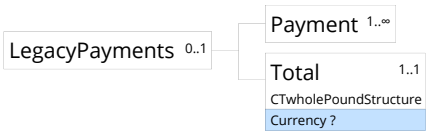
base	CTwholePoundStructure
path	[CTE]/InformationRequired/Assets/InvestmentsOrLoans/ValueOfNonQualifying
cardinality	0..1
description	Value of any non-qualifying investments and loans
id	[E185]

element: **SubsidiaryOrAssociatedCompanies** XML



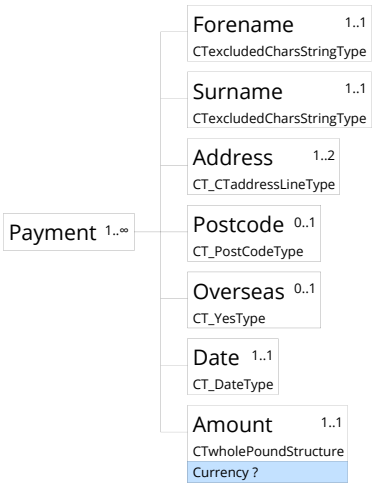
base	xsd:integer
path	[CTE]/InformationRequired/Assets/SubsidiaryOrAssociatedCompanies
cardinality	0..1
description	Number of subsidiary or associated companies the charity controls at the end of the period. Exclude companies that were dormant throughout the period
example	23
maxInclusive	999
id	[E190]

element: **LegacyPayments** XML



path	[CTE]/InformationRequired/Assets/LegacyPayments
cardinality	0..1
description	Legacy Payments
id	[LEGACYPAYMENTS]

element: **Payment** XML



path	[CTE]/InformationRequired/Assets/LegacyPayments/Payment
cardinality	1..∞
description	Legacy payment details
id	[E195]

validation rule:

error code: 8026	description: [E195E] should be present if not ([E195D] is present)
transactional message (en)	The postcode in Box E195E must be completed if the overseas indicator in Box E195D is not completed

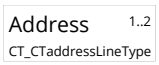
element: **Forename** XML

base	CTexcludedCharsStringType
path	[CTE]/InformationRequired/Assets/LegacyPayments/Payment/Forename
cardinality	1..1
description	Forename
id	[E195A]

element: **Surname** XML

base	CTexcludedCharsStringType
path	[CTE]/InformationRequired/Assets/LegacyPayments/Payment/Surname
cardinality	1..1
description	Surname
id	[E195B]

element: **Address** XML

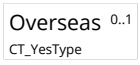


base	CT_CTaddressLineType
path	[CTE]/InformationRequired/Assets/LegacyPayments/Payment/Address
cardinality	1..2
description	Address
id	[E195C]

element: **Postcode** XML

base	CT_PostCodeType
path	[CTE]/InformationRequired/Assets/LegacyPayments/Payment/Postcode
cardinality	0..1
description	Postcode
id	[E195D]

element: **Overseas** XML



base	CT_YesType
path	[CTE]/InformationRequired/Assets/LegacyPayments/Payment/Overseas
cardinality	0..1
description	Overseas
id	[E195E]

validation rule:

error code: 8027	description: [E195E] should not be present if [E195D] is present
transactional message (en)	The overseas indicator in Box E195E must not be completed if the postcode in Box E195D is completed

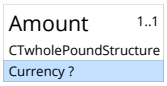
element: **Date** XML

base	CT_DateType
path	[CTE]/InformationRequired/Assets/LegacyPayments/Payment/Date
cardinality	1..1
description	Date
id	[E195F]

validation rule:

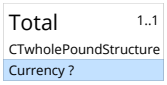
error code: 8028	description: [E195F] is valid only if this is on or before [35]
transactional message (en)	The date in Box E195F must be on or before the period end date in Box 35

element: **Amount** XML



base	CTwholePoundStructure
path	[CTE]/InformationRequired/Assets/LegacyPayments/Payment/Amount
cardinality	1..1
description	Amount
id	[E195G]

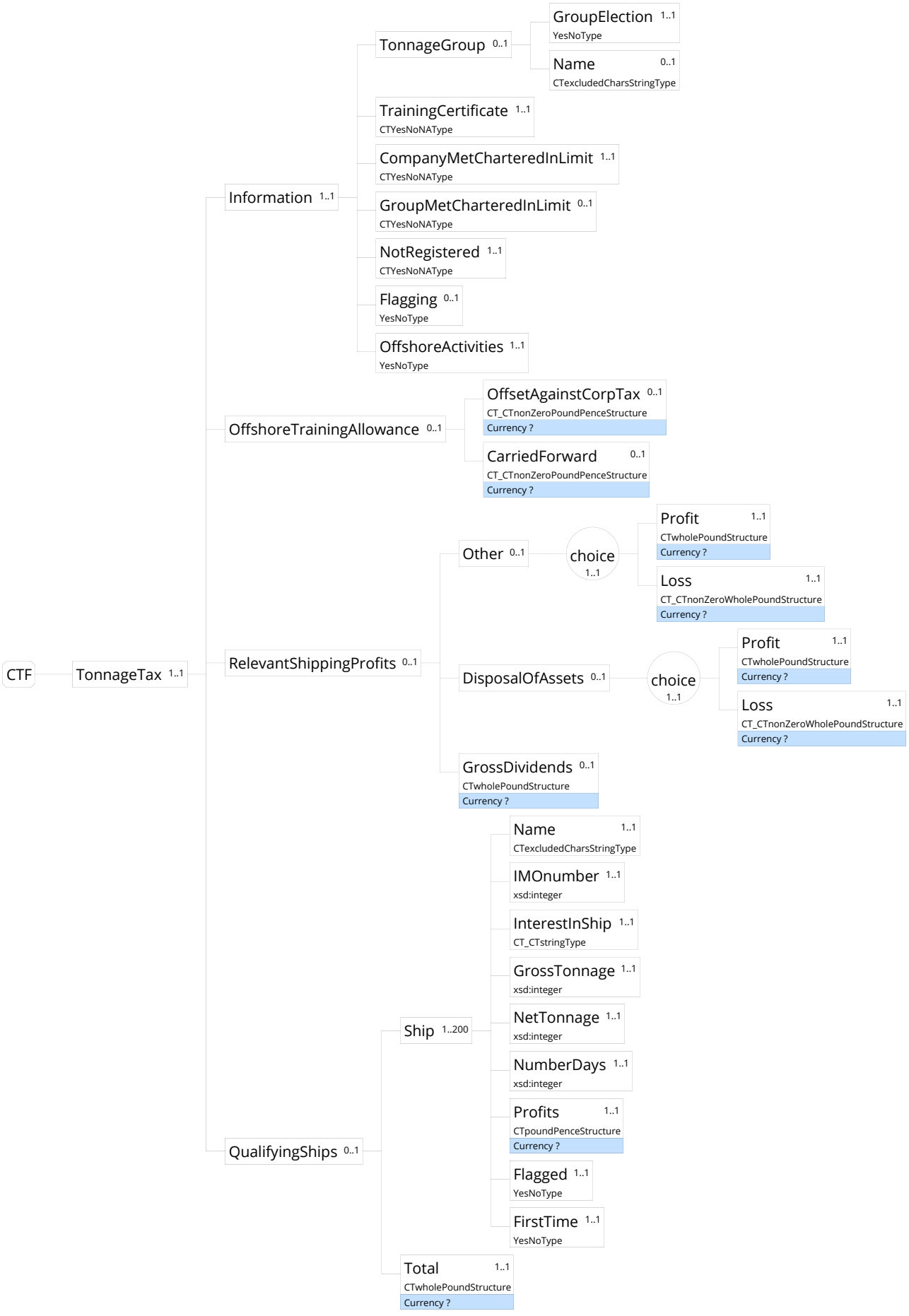
element: **Total** XML



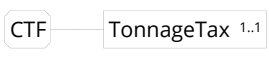
base	CTwholePoundStructure
path	[CTE]/InformationRequired/Assets/LegacyPayments/Total
cardinality	1..1
description	Total
id	[E200]

validation rule:

error code: 8029	description: [E200] must equal the sum of all iterations of [E195G]
transactional message (en)	Box E200 must equal the sum of all legacy amount entries in Box E195G
error code: 8030	description: [E88] should be present if [E200] is present
transactional message (en)	Box E88 must be completed if Box E200 is completed
error code: 8083	description: [E200] is valid only if this equals [E88]
transactional message (en)	Box E200 is valid only if this equals Box E88

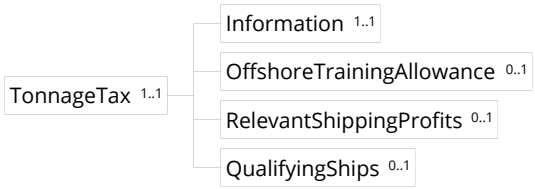

CTF
TonnageTax 1..1
Information 1..1
TonnageGroup 0..1
GroupElection 1..1
YesNoType
Name 0..1
CTexcludedCharsStringType
TrainingCertificate 1..1
CTYesNoNAType
CompanyMetCharteredInLimit 1..1
CTYesNoNAType
GroupMetCharteredInLimit 0..1
CTYesNoNAType
NotRegistered 1..1
CTYesNoNAType
Flagging 0..1
YesNoType
OffshoreActivities 1..1
YesNoType
OffshoreTrainingAllowance 0..1
OffsetAgainstCorpTax 0..1
CT_CTnonZeroPoundPenceStructure
Currency ?
CarriedForward 0..1
CT_CTnonZeroPoundPenceStructure
Currency ?
RelevantShippingProfits 0..1
Other 0..1
choice 1..1
Profit 1..1
CTwholePoundStructure
Currency ?
Loss 1..1
CT_CTnonZeroWholePoundStructure
Currency ?
DisposalOfAssets 0..1
choice 1..1
Profit 1..1
CTwholePoundStructure
Currency ?
Loss 1..1
CT_CTnonZeroWholePoundStructure
Currency ?
GrossDividends 0..1
CTwholePoundStructure
Currency ?
QualifyingShips 0..1
Ship 1..200
Name 1..1
CTexcludedCharsStringType
IMOnumber 1..1
xsd:integer
InterestInShip 1..1
CT_CTstringType
GrossTonnage 1..1
xsd:integer
NetTonnage 1..1
xsd:integer
NumberDays 1..1
xsd:integer
Profits 1..1
CTpoundPenceStructure
Currency ?
Flagged 1..1
YesNoType
FirstTime 1..1
YesNoType
Total 1..1
CTwholePoundStructure
Currency ?

type: **CTF** **XML**


CTF
TonnageTax 1..1

path	[CTF]

element: **TonnageTax** XML

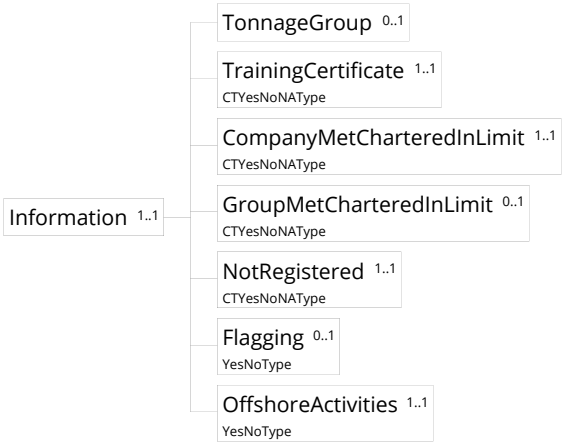


path	[CTF]/TonnageTax
cardinality	1..1
description	Tonnage tax
id	[TONNAGETAX]

validation rule:

error code: 9650	description: [QUALIFYINGSHIPS] or [RELEVANTSHIPPINGPROFITS] should be present if [TONNAGETAX] is present
transactional message (en)	Supplementary form CT600F can only be present if at least one of 'Part 3 Relevant shipping profits' or 'Part 4: Computation of tonnage tax profits' is completed
transactional message (cy)	Gall ffurflen atodol CT600F dim ond fod yn bresennol os yw o leiaf un o'r rhain wedi ei cwblhau: 'Rhan 3: Elw llongau perthnasol' neu 'Rhan 4: Cyfrifiant elw treth tunelledd'

element: **Information** XML

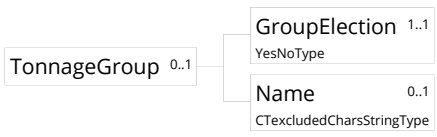


path	[CTF]/TonnageTax/Information
cardinality	1..1
description	Information
id	[INFORMATION]

validation rule:

error code: 9664	description: [F35A/F35B] should be present if [F30A/F30B/F30C] equals 'yes'
transactional message (en)	Box F35A or F35B must be completed if Box F30A is Yes
transactional message (cy)	Mae'n rhaid cwblhau Blwch F35A neu F35B os yw Blwch F30A yn lawn

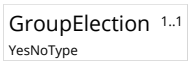
element: **TonnageGroup** XML



path	[CTF]/TonnageTax/Information/TonnageGroup
cardinality	0..1

description	Tonnage group
id	[TONNAGEGROUP]

element: **GroupElection** XML

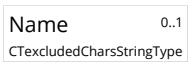


base	YesNoType
path	[CTF]/TonnageTax/Information/TonnageGroup/GroupElection
cardinality	1..1
description	The company was party to a tonnage tax group election
id	[F5A/F5B]

validation rule:

error code: 9651	description: [F10] should be present if [F5A/F5B] equals 'yes'
transactional message (en)	Box F10 must be completed if Box F5A is Yes
transactional message (cy)	Mae'n rhaid cwblhau Blwch F10 os yw Blwch F5A yn Iawn
error code: 9652	description: [F25A/F25B/F25C] should be present if [F5A/F5B] equals 'yes'
transactional message (en)	Box F25A, F25B of F25C must be completed if Box F5A is Yes
transactional message (cy)	Mae'n rhaid cwblhau Blwch F25A, F25B neu F25C os yw Blwch F5A yn Iawn

element: **Name** XML



base	CTexcludedCharsStringType
path	[CTF]/TonnageTax/Information/TonnageGroup/Name
cardinality	0..1
description	Name of tonnage tax group of which the company was a member at the AP end
example	Minnie Tonnage Group
minLength	2
maxLength	56
id	[F10]

validation rule:

error code: 9653	description: [F10] should not be present if [F5A/F5B] equals 'no'
transactional message (en)	Box F10 must not be completed if Box F5B is No
transactional message (cy)	Ni ddylid cwblhau Blwch F10 os yw Blwch F5B yn Na

element: **TrainingCertificate** XML

base	CTYesNoNAType
path	[CTF]/TonnageTax/Information/TrainingCertificate
cardinality	1..1
description	The company or group was covered by a training certificate
id	[F15A/F15B/F15C]

element: **CompanyMetCharteredInLimit** XML

CompanyMetCharteredInLimit 1..1
CTYesNoNAType

base	CTYesNoNAType
path	[CTF]/TonnageTax/Information/CompanyMetCharteredInLimit
cardinality	1..1
description	The company met the prescribed limit on chartered-in tonnage
example	na
id	[F20A/F20B/F20C]

validation rule:

error code: 9656	description: [F20A/F20B/F20C] should equal 'na' if [F5A/F5B] equals 'yes'
transactional message (en)	If Box F5A is Yes then Box F20C must be Not applicable
transactional message (cy)	Os yw Blwch F5A yn Iawn yna mae'n rhaid i Flwch F20C fod yn Ddim yn gymwys

element: **GroupMetCharteredInLimit** XML

GroupMetCharteredInLimit 0..1
CTYesNoNAType

base	CTYesNoNAType
path	[CTF]/TonnageTax/Information/GroupMetCharteredInLimit
cardinality	0..1
description	The group met the prescribed limit on chartered-in tonnage
example	yes
id	[F25A/F25B/F25C]

validation rule:

error code: 9659	description: [F25A/F25B/F25C] should not be present if [F5A/F5B] equals 'no'
transactional message (en)	Boxes F25A, F25B or F25C must not be completed if Box F5B is No
transactional message (cy)	Ni ddylid cwblhau Blychau F25A, F25B neu F25C os yw Blwch F5A yn Na

element: **NotRegistered** XML

NotRegistered 1..1
CTYesNoNAType

base	CTYesNoNAType
path	[CTF]/TonnageTax/Information/NotRegistered
cardinality	1..1
description	The company or group operated ships that were NOT registered in the UK for the first time
id	[F30A/F30B/F30C]

validation rule:

error code: 9464	description: If [30] onOrAfter '2022-04-01' then [F30A/F30B/F30C] may not be 'yes' or 'no'
transactional message (en)	If the return period start date in Box 30 is on or after 01/04/2022 then Boxes F30A and F30B must not be completed

element: **Flagging** XML

Flagging 0..1
YesNoType

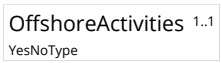
base	YesNoType

path	[CTF]/TonnageTax/Information/Flagging
cardinality	0..1
description	The company or group satified the flagging condition
id	[F35A/F35B]

validation rule:

error code: 9665	description: [F35A/F35B] should not be present if [F30A/F30B/F30C] does not equal 'yes'
transactional message (en)	Boxes F35A or F35B must not be completed unless F30A is Yes.
transactional message (cy)	Ni ddylid cwblhau Blwch F35A neu F35B os yw Blwch F30A yn lawn

element: **OffshoreActivities** XML

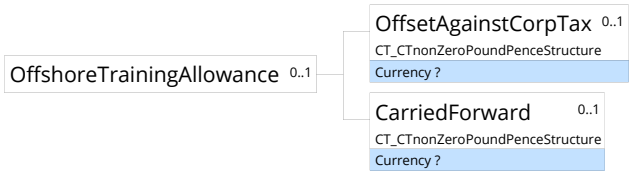


base	YesNoType
path	[CTF]/TonnageTax/Information/OffshoreActivities
cardinality	1..1
description	The company is subject to the special rules for offshore activities
id	[F40A/F40B]

validation rule:

error code: 9660	description: [OFFSHORETRAININGALLOWANCE] should be present if [F40A/F40B] equals 'yes'
transactional message (en)	Part 2 Offshore training allowance must be completed if Box F40A is Yes
transactional message (cy)	Mae'n rhaid cwblhau Rhan 2 Lwfans hyfforddi alltraeth os yw Blwch F40A yn lawn

element: **OffshoreTrainingAllowance** XML

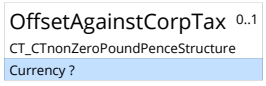


path	[CTF]/TonnageTax/OffshoreTrainingAllowance
cardinality	0..1
description	Offshore training allowance
id	[OFFSHORETRAININGALLOWANCE]

validation rule:

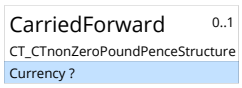
error code: 9666	description: [OFFSHORETRAININGALLOWANCE] should not be present if [F40A/F40B] equals 'no'
transactional message (en)	Part 2 Offshore training allowance must not be present if Box F40B is No
transactional message (cy)	Mae'n rhaid cwblhau Rhan 2 Lwfans hyfforddi alltraeth os yw Blwch F40B yn Na

element: **OffsetAgainstCorpTax** XML



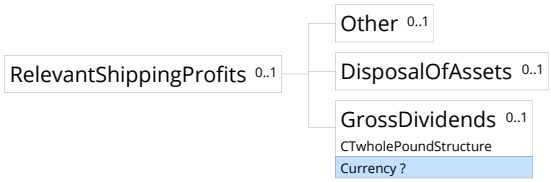
base	CT_CTnonZeroPoundPenceStructure
path	[CTF]/TonnageTax/OffshoreTrainingAllowance/OffsetAgainstCorpTax
cardinality	0..1
description	The amount of training allowance to be offset against the Corporation Tax liability
id	[F45]

element: **CarriedForward** XML



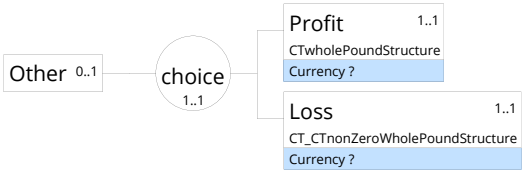
base	CT_CTnonZeroPoundPenceStructure
path	[CTF]/TonnageTax/OffshoreTrainingAllowance/CarriedForward
cardinality	0..1
description	The amount of training allowance to be carried forward
id	[F50]

element: **RelevantShippingProfits** XML



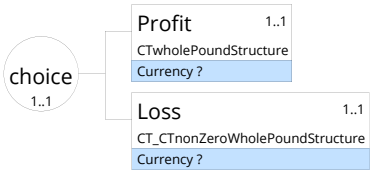
path	[CTF]/TonnageTax/RelevantShippingProfits
cardinality	0..1
description	Relevant shipping profits
id	[RELEVANTSHIPPINGPROFITS]

element: **Other** XML



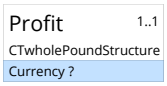
path	[CTF]/TonnageTax/RelevantShippingProfits/Other
cardinality	0..1
description	The profit or loss as shown in the companys accounts, other than non-tonnage tax profit or loss included elsewhere on the form CT600, and amounts included below
id	[F11]

choice: XML



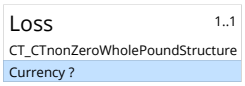
path	[CTF]/TonnageTax/RelevantShippingProfits/Other
cardinality	1..1

element: **Profit** XML



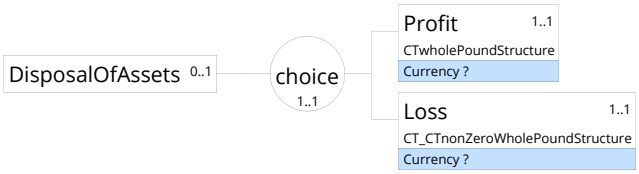
base	CTwholePoundStructure
path	[CTF]/TonnageTax/RelevantShippingProfits/Other/Profit
cardinality	1..1
description	Profit
id	[F55A]

element: **Loss** XML



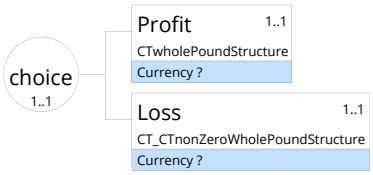
base	CT_CTnonZeroWholePoundStructure
path	[CTF]/TonnageTax/RelevantShippingProfits/Other/Loss
cardinality	1..1
description	Loss
id	[F55B]

element: **DisposalOfAssets** XML



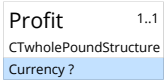
path	[CTF]/TonnageTax/RelevantShippingProfits/DisposalOfAssets
cardinality	0..1
description	The profit or loss in the company's accounts in respect of the disposal of Tonnage Tax assets, which would otherwise be computed under chargeable gains rules
id	[F12]

choice: XML



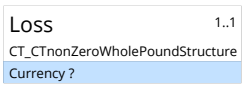
path	[CTF]/TonnageTax/RelevantShippingProfits/DisposalOfAssets
cardinality	1..1

element: **Profit** XML



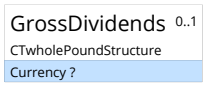
base	CTwholePoundStructure
path	[CTF]/TonnageTax/RelevantShippingProfits/DisposalOfAssets/Profit
cardinality	1..1
description	Profit
id	[F60A]

element: **Loss** XML



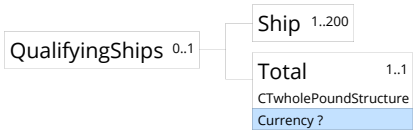
base	CT_CTnonZeroWholePoundStructure
path	[CTF]/TonnageTax/RelevantShippingProfits/DisposalOfAssets/Loss
cardinality	1..1
description	Loss
id	[F60B]

element: **GrossDividends** XML



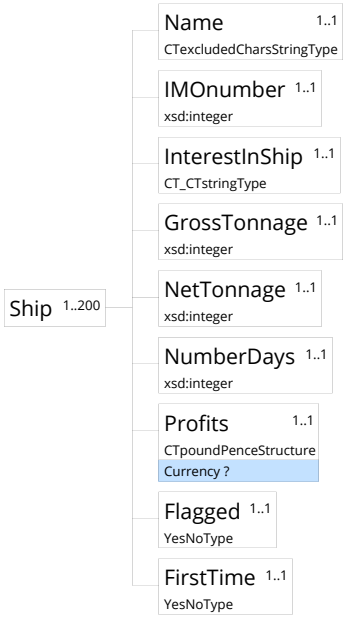
base	CTwholePoundStructure
path	[CTF]/TonnageTax/RelevantShippingProfits/GrossDividends
cardinality	0..1
description	Dividends and other distributions qualifying as relevant shipping income
id	[F65]

element: **QualifyingShips** XML



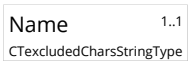
path	[CTF]/TonnageTax/QualifyingShips
cardinality	0..1
description	Qualifying ships
id	[QUALIFYINGSHIPS]

element: **Ship** XML



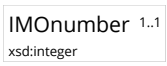
path	[CTF]/TonnageTax/QualifyingShips/Ship
cardinality	1..200
description	Ship
id	[SHIP]

element: **Name** XML



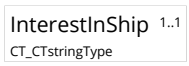
base	CTexcludedCharsStringType
path	[CTF]/TonnageTax/QualifyingShips/Ship/Name
cardinality	1..1
description	Name
example	Rainbow Warrior
minLength	2
maxLength	56
id	[F70A]

element: **IMOnumber** XML



base	xsd:integer
path	[CTF]/TonnageTax/QualifyingShips/Ship/IMOnumber
cardinality	1..1
description	International Maritime Organisation number
example	5674321
pattern	[1-9][0-9]{6,7}
minInclusive	1000000
maxInclusive	99999999
id	[F70B]

element: **InterestInShip** XML

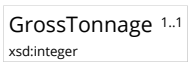


base	CT_CTstringType
path	[CTF]/TonnageTax/QualifyingShips/Ship/InterestInShip
cardinality	1..1
description	Interest in ship, or if managed only
example	F
id	[F70C]

enumerated values:

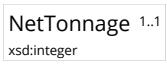
O	Owned or bareboat chartered in (but not finance leased)
F	Finance leased
T	Chartered in otherwise than on bareboat terms, for example time charter or voyage charter
G	chartered from another member of the same tonnage tax group
M	managed only (crew, vessel or safety management)

element: **GrossTonnage** XML



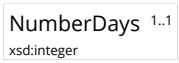
base	xsd:integer
path	[CTF]/TonnageTax/QualifyingShips/Ship/GrossTonnage
cardinality	1..1
example	9999999
id	[F70D]

element: **NetTonnage** XML



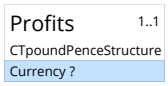
base	xsd:integer
path	[CTF]/TonnageTax/QualifyingShips/Ship/NetTonnage
cardinality	1..1
description	Net tonnage
example	9999999
minInclusive	0
maxInclusive	9999999
id	[F70E]

element: **NumberDays** XML



base	xsd:integer
path	[CTF]/TonnageTax/QualifyingShips/Ship/NumberDays
cardinality	1..1
description	Number of days operated or managed
example	324
minInclusive	1
maxInclusive	366
id	[F70F]

element: **Profits** XML

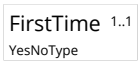


base	CTpoundPenceStructure
path	[CTF]/TonnageTax/QualifyingShips/Ship/Profits
cardinality	1..1
description	Tonnage tax profits
id	[F70G]

element: **Flagged** XML

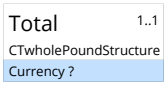
base	YesNoType
path	[CTF]/TonnageTax/QualifyingShips/Ship/Flagged
cardinality	1..1
description	Flagged in register of UK
id	[F70H]

element: **FirstTime** XML



base	YesNoType
path	[CTF]/TonnageTax/QualifyingShips/Ship/FirstTime
cardinality	1..1
description	Operated or managed for first time in AP
id	[F70I]

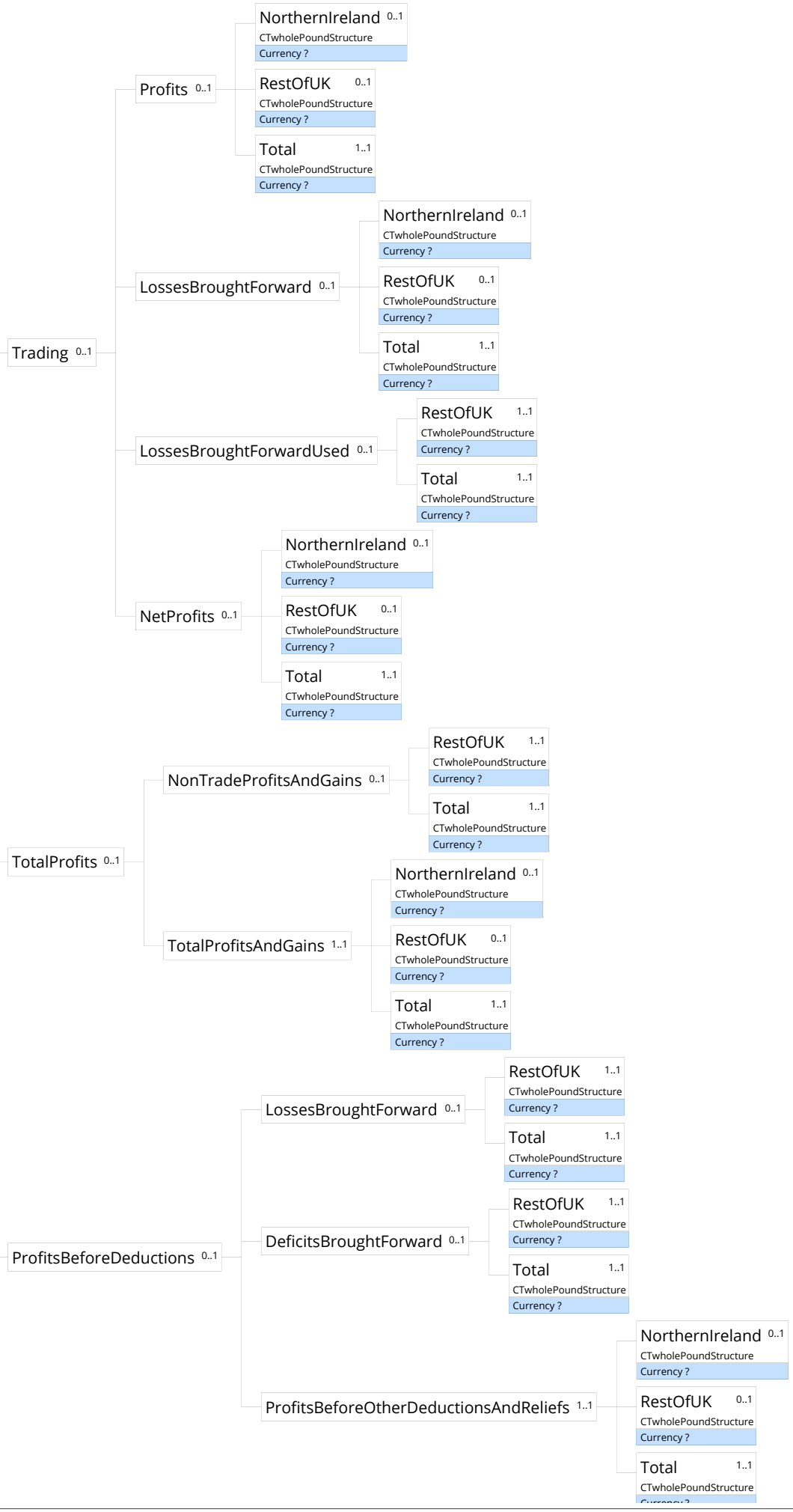
element: **Total** XML

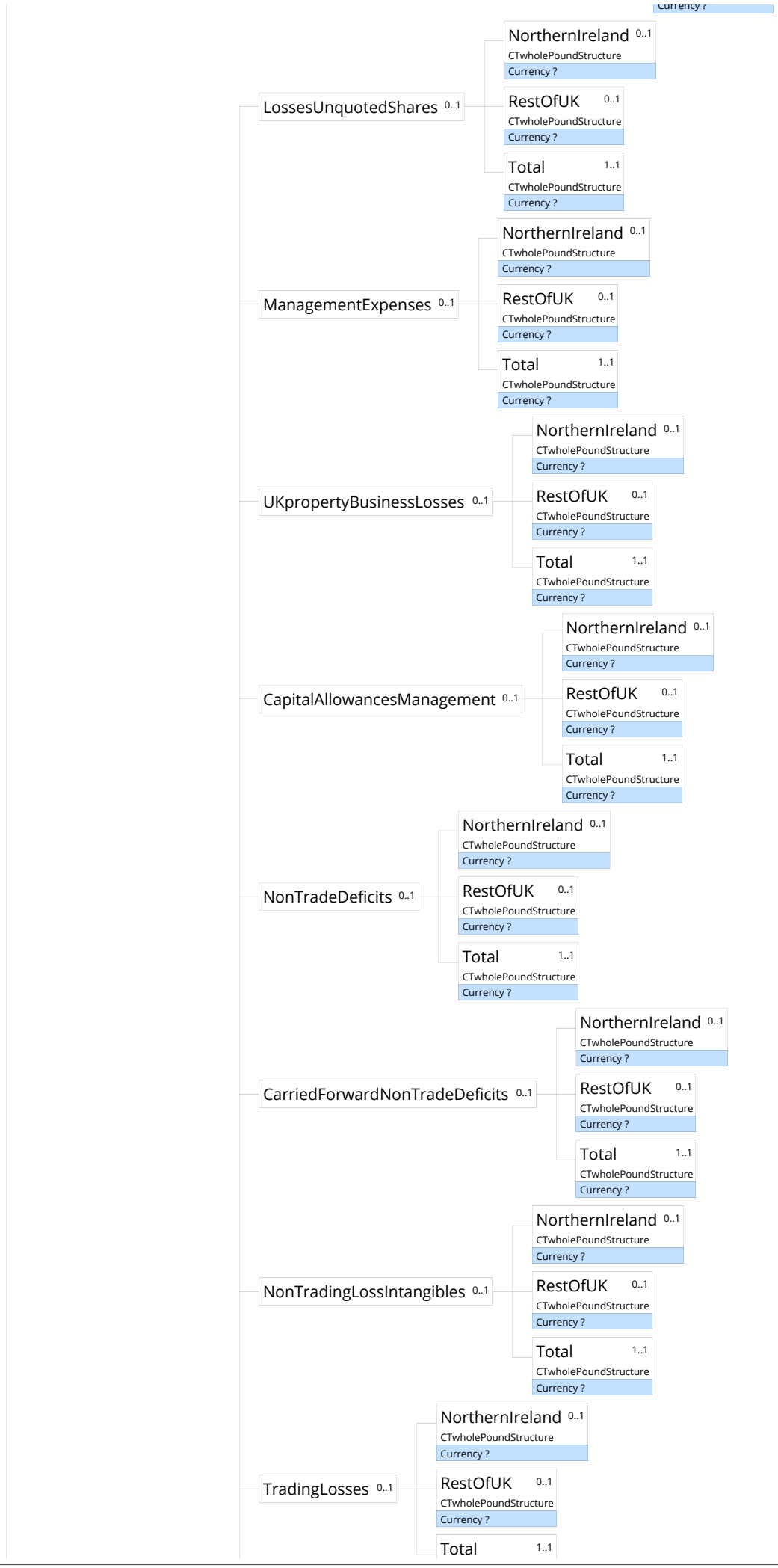


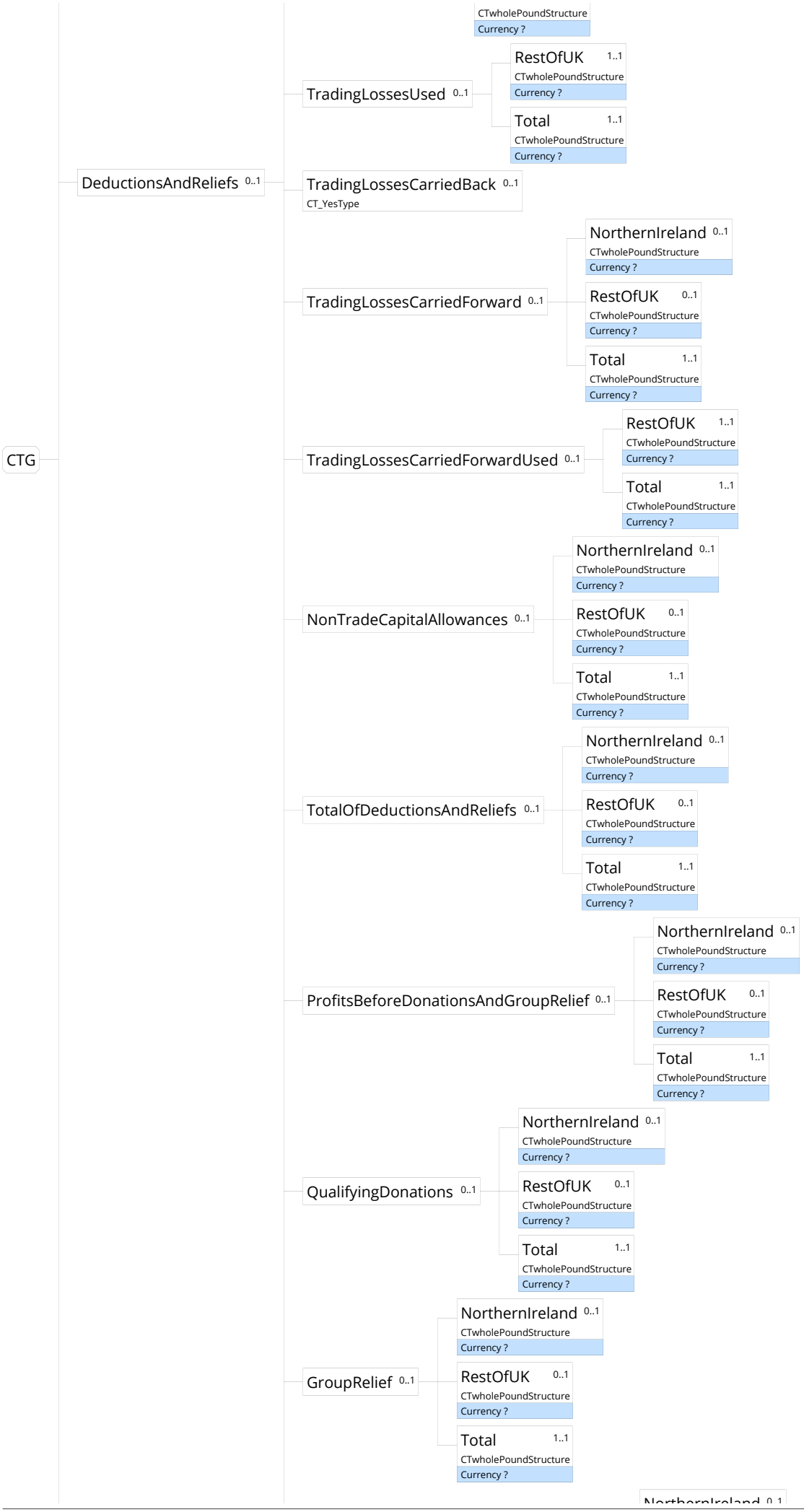
base	CTwholePoundStructure
path	[CTF]/TonnageTax/QualifyingShips/Total
cardinality	1..1
description	Total tonnage tax profits
id	[F70]

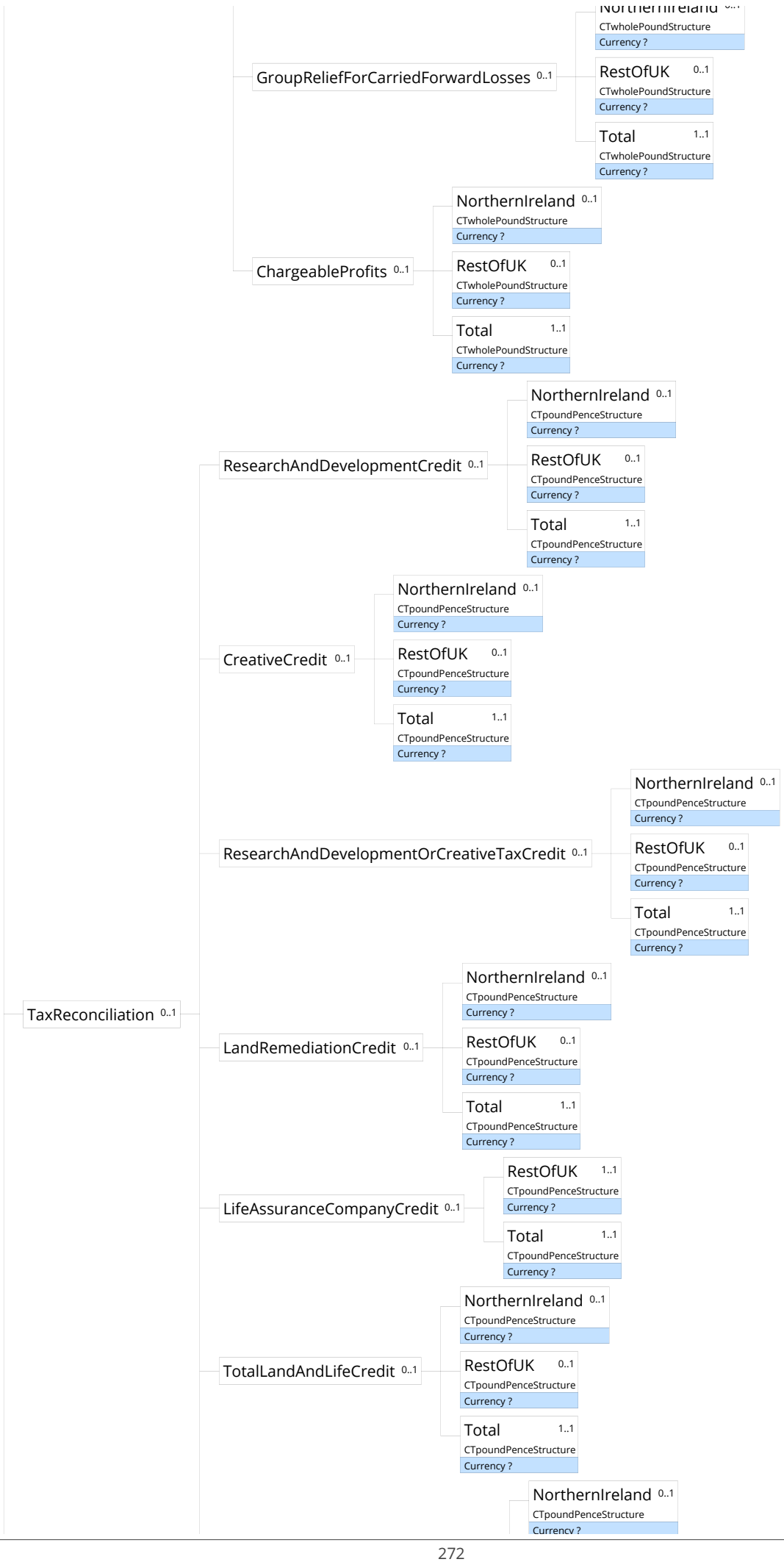
validation rule:

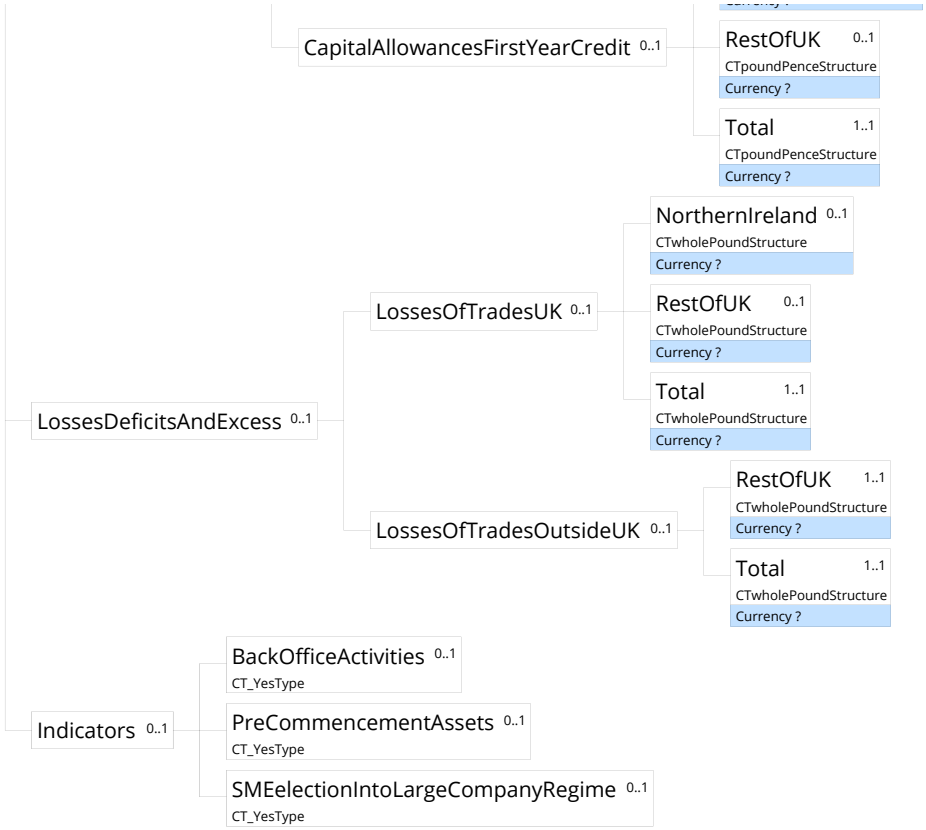
error code: 9663	description: [F70] should equal (the sum of all iterations of [F70G]) rounded down to the nearest whole pound
transactional message (en)	Box F70 must equal the sum of 'Tonnage Tax profits' in boxes 70G rounded down to the nearest whole pound.
transactional message (cy)	Mae'n rhaid i Flwch F70 fod yn hafal i swm 'Elw Treth tunelledd' ym mlychau 70G wedi ei dalgrynnu lawr i'r bunt agosaf


Trading 0..1
Profits 0..1
NorthernIreland 0..1
CTwholePoundStructure
Currency ?
RestOfUK 0..1
CTwholePoundStructure
Currency ?
Total 1..1
CTwholePoundStructure
Currency ?
LossesBroughtForward 0..1
NorthernIreland 0..1
CTwholePoundStructure
Currency ?
RestOfUK 0..1
CTwholePoundStructure
Currency ?
Total 1..1
CTwholePoundStructure
Currency ?
LossesBroughtForwardUsed 0..1
RestOfUK 1..1
CTwholePoundStructure
Currency ?
Total 1..1
CTwholePoundStructure
Currency ?
NetProfits 0..1
NorthernIreland 0..1
CTwholePoundStructure
Currency ?
RestOfUK 0..1
CTwholePoundStructure
Currency ?
Total 1..1
CTwholePoundStructure
Currency ?
TotalProfits 0..1
NonTradeProfitsAndGains 0..1
RestOfUK 1..1
CTwholePoundStructure
Currency ?
Total 1..1
CTwholePoundStructure
Currency ?
TotalProfitsAndGains 1..1
NorthernIreland 0..1
CTwholePoundStructure
Currency ?
RestOfUK 0..1
CTwholePoundStructure
Currency ?
Total 1..1
CTwholePoundStructure
Currency ?
ProfitsBeforeDeductions 0..1
LossesBroughtForward 0..1
RestOfUK 1..1
CTwholePoundStructure
Currency ?
Total 1..1
CTwholePoundStructure
Currency ?
DeficitsBroughtForward 0..1
RestOfUK 1..1
CTwholePoundStructure
Currency ?
Total 1..1
CTwholePoundStructure
Currency ?
ProfitsBeforeOtherDeductionsAndReliefs 1..1
NorthernIreland 0..1
CTwholePoundStructure
Currency ?
RestOfUK 0..1
CTwholePoundStructure
Currency ?
Total 1..1
CTwholePoundStructure

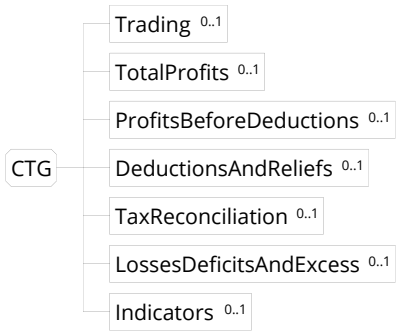

LossesUnquotedShares 0..1
NorthernIreland 0..1
CTwholePoundStructure
Currency ?
RestOfUK 0..1
CTwholePoundStructure
Currency ?
Total 1..1
CTwholePoundStructure
Currency ?
ManagementExpenses 0..1
NorthernIreland 0..1
CTwholePoundStructure
Currency ?
RestOfUK 0..1
CTwholePoundStructure
Currency ?
Total 1..1
CTwholePoundStructure
Currency ?
UKpropertyBusinessLosses 0..1
NorthernIreland 0..1
CTwholePoundStructure
Currency ?
RestOfUK 0..1
CTwholePoundStructure
Currency ?
Total 1..1
CTwholePoundStructure
Currency ?
CapitalAllowancesManagement 0..1
NorthernIreland 0..1
CTwholePoundStructure
Currency ?
RestOfUK 0..1
CTwholePoundStructure
Currency ?
Total 1..1
CTwholePoundStructure
Currency ?
NonTradeDeficits 0..1
NorthernIreland 0..1
CTwholePoundStructure
Currency ?
RestOfUK 0..1
CTwholePoundStructure
Currency ?
Total 1..1
CTwholePoundStructure
Currency ?
CarriedForwardNonTradeDeficits 0..1
NorthernIreland 0..1
CTwholePoundStructure
Currency ?
RestOfUK 0..1
CTwholePoundStructure
Currency ?
Total 1..1
CTwholePoundStructure
Currency ?
NonTradingLossIntangibles 0..1
NorthernIreland 0..1
CTwholePoundStructure
Currency ?
RestOfUK 0..1
CTwholePoundStructure
Currency ?
Total 1..1
CTwholePoundStructure
Currency ?
TradingLosses 0..1
NorthernIreland 0..1
CTwholePoundStructure
Currency ?
RestOfUK 0..1
CTwholePoundStructure
Currency ?
Total 1..1


CTG
DeductionsAndReliefs 0..1
TradingLossesUsed 0..1
CTwholePoundStructure
Currency ?
RestOfUK 1..1
CTwholePoundStructure
Currency ?
Total 1..1
CTwholePoundStructure
Currency ?
TradingLossesCarriedBack 0..1
CT_YesType
TradingLossesCarriedForward 0..1
NorthernIreland 0..1
CTwholePoundStructure
Currency ?
RestOfUK 0..1
CTwholePoundStructure
Currency ?
Total 1..1
CTwholePoundStructure
Currency ?
TradingLossesCarriedForwardUsed 0..1
RestOfUK 1..1
CTwholePoundStructure
Currency ?
Total 1..1
CTwholePoundStructure
Currency ?
NonTradeCapitalAllowances 0..1
NorthernIreland 0..1
CTwholePoundStructure
Currency ?
RestOfUK 0..1
CTwholePoundStructure
Currency ?
Total 1..1
CTwholePoundStructure
Currency ?
TotalOfDeductionsAndReliefs 0..1
NorthernIreland 0..1
CTwholePoundStructure
Currency ?
RestOfUK 0..1
CTwholePoundStructure
Currency ?
Total 1..1
CTwholePoundStructure
Currency ?
ProfitsBeforeDonationsAndGroupRelief 0..1
NorthernIreland 0..1
CTwholePoundStructure
Currency ?
RestOfUK 0..1
CTwholePoundStructure
Currency ?
Total 1..1
CTwholePoundStructure
Currency ?
QualifyingDonations 0..1
NorthernIreland 0..1
CTwholePoundStructure
Currency ?
RestOfUK 0..1
CTwholePoundStructure
Currency ?
Total 1..1
CTwholePoundStructure
Currency ?
GroupRelief 0..1
NorthernIreland 0..1
CTwholePoundStructure
Currency ?
RestOfUK 0..1
CTwholePoundStructure
Currency ?
Total 1..1
CTwholePoundStructure
Currency ?


NorthernIreland 0..1
CTwholePoundStructure
Currency ?
GroupReliefForCarriedForwardLosses 0..1
RestOfUK 0..1
CTwholePoundStructure
Currency ?
Total 1..1
CTwholePoundStructure
Currency ?
NorthernIreland 0..1
CTwholePoundStructure
Currency ?
ChargeableProfits 0..1
RestOfUK 0..1
CTwholePoundStructure
Currency ?
Total 1..1
CTwholePoundStructure
Currency ?
NorthernIreland 0..1
CTpoundPenceStructure
Currency ?
ResearchAndDevelopmentCredit 0..1
RestOfUK 0..1
CTpoundPenceStructure
Currency ?
Total 1..1
CTpoundPenceStructure
Currency ?
NorthernIreland 0..1
CTpoundPenceStructure
Currency ?
CreativeCredit 0..1
RestOfUK 0..1
CTpoundPenceStructure
Currency ?
Total 1..1
CTpoundPenceStructure
Currency ?
NorthernIreland 0..1
CTpoundPenceStructure
Currency ?
ResearchAndDevelopmentOrCreativeTaxCredit 0..1
RestOfUK 0..1
CTpoundPenceStructure
Currency ?
Total 1..1
CTpoundPenceStructure
Currency ?
NorthernIreland 0..1
CTpoundPenceStructure
Currency ?
TaxReconciliation 0..1
LandRemediationCredit 0..1
RestOfUK 0..1
CTpoundPenceStructure
Currency ?
Total 1..1
CTpoundPenceStructure
Currency ?
RestOfUK 1..1
CTpoundPenceStructure
Currency ?
LifeAssuranceCompanyCredit 0..1
Total 1..1
CTpoundPenceStructure
Currency ?
NorthernIreland 0..1
CTpoundPenceStructure
Currency ?
TotalLandAndLifeCredit 0..1
RestOfUK 0..1
CTpoundPenceStructure
Currency ?
Total 1..1
CTpoundPenceStructure
Currency ?
NorthernIreland 0..1
CTpoundPenceStructure
Currency ?

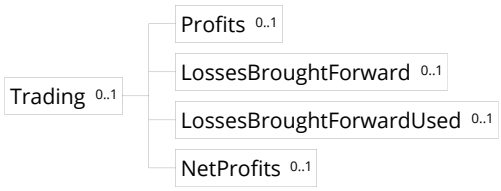


type: **CTG** **XML**



path	[CTG]

element: **Trading** **XML**

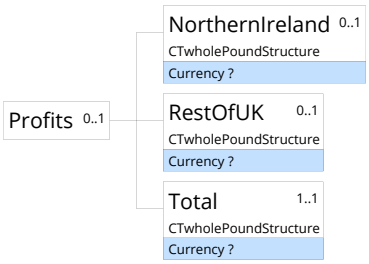


path	[CTG]/Trading
cardinality	0..1
description	Tax calculation
id	[TRADINGG]

validation rule:

error code: 9184	description: [G20C] should be present if [G5C] is positive.
transactional message (en)	Box G20 must be completed if Box G5 is completed

element: **Profits** XML

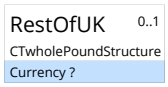


path	[CTG]/Trading/Profits
cardinality	0..1
description	Trading profits
id	[G5]

element: **NorthernIreland** XML

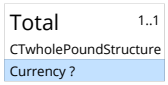
base	CTwholePoundStructure
path	[CTG]/Trading/Profits/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G5A]

element: **RestOfUK** XML



base	CTwholePoundStructure
path	[CTG]/Trading/Profits/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G5B]

element: **Total** XML



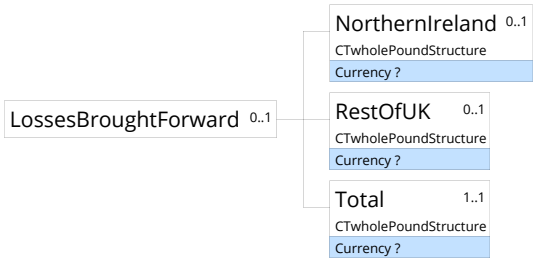
base	CTwholePoundStructure
path	[CTG]/Trading/Profits/Total
cardinality	1..1
description	Total
id	[G5C]

validation rule:

error code: 9187	description: If [G5C] is present then [155] should be present
transactional message (en)	Box G5C can only be completed if Box 155 is completed
error code: 9189	description: If [G5C] is present, at least one of [G5A] or [G5B] should be present

transactional message (en)	Box G5C can only be completed if Box G5A or Box G5B are completed
error code: 9191	description: [G5C] should equal [G5A] plus [G5B].
transactional message (en)	Box G5C must equal the sum of Boxes G5A and G5B
error code: 9192	description: [G5C] should equal [155].
transactional message (en)	Box G5C must equal Box 155

element: **LossesBroughtForward** XML

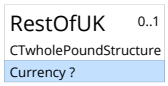


path	[CTG]/Trading/LossesBroughtForward
cardinality	0..1
description	Trading losses brought forward - value set against trading profits
id	[G10]

element: **NorthernIreland** XML

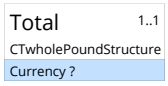
base	CTwholePoundStructure
path	[CTG]/Trading/LossesBroughtForward/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G10A]

element: **RestOfUK** XML



base	CTwholePoundStructure
path	[CTG]/Trading/LossesBroughtForward/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G10B]

element: **Total** XML



base	CTwholePoundStructure
path	[CTG]/Trading/LossesBroughtForward/Total
cardinality	1..1

description	Total
id	[G10C]

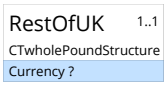
validation rule:

error code: 9194	description: If [G10C] is present, [160] should be present.
transactional message (en)	Box G10C can only be completed if Box 160 is completed
error code: 9196	description: If [G10C] is present then [G10A] or [G10B] should be present.
transactional message (en)	Box G10C can only be completed if Box G10A or Box G10B are completed
error code: 9205	description: [G10C] should equal [G10A] plus [G10B].
transactional message (en)	Box G10C must equal the sum of Boxes G10A and G10B
error code: 9215	description: [G10C] should equal [160]
transactional message (en)	Box G10C must equal Box 160
error code: 9217	description: [G10C] should not exceed [G5C].
transactional message (en)	Box G10C must not exceed Box G5C

element: **LossesBroughtForwardUsed** **XML**

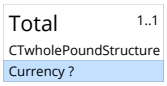
path	[CTG]/Trading/LossesBroughtForwardUsed
cardinality	0..1
description	Trading losses brought forward - amount used against profits
id	[G15]

element: **RestOfUK** **XML**



base	CTwholePoundStructure
path	[CTG]/Trading/LossesBroughtForwardUsed/RestOfUK
cardinality	1..1
description	Rest of UK
id	[G15B]

element: **Total** **XML**

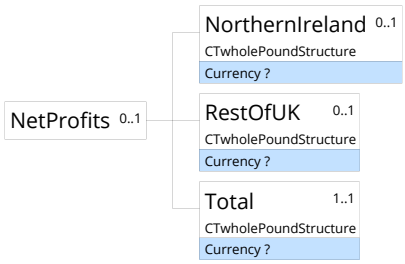


base	CTwholePoundStructure
path	[CTG]/Trading/LossesBroughtForwardUsed/Total
cardinality	1..1
description	Total
id	[G15C]

validation rule:

error code: 9219	description: [G15C] is valid only if this equals [G15B]
transactional message (en)	Box G15C must equal Box G15B

element: **NetProfits** XML

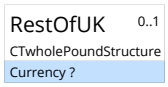


path	[CTG]/Trading/NetProfits
cardinality	0..1
description	Net trading profits
id	[G20]

element: **NorthernIreland** XML

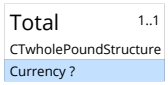
base	CTwholePoundStructure
path	[CTG]/Trading/NetProfits/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G20A]

element: **RestOfUK** XML



base	CTwholePoundStructure
path	[CTG]/Trading/NetProfits/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G20B]

element: **Total** XML



base	CTwholePoundStructure
path	[CTG]/Trading/NetProfits/Total
cardinality	1..1
description	Total
id	[G20C]

validation rule:

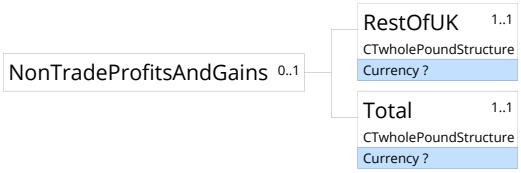
error code: 9243	description: If [G20C] is present, [165] should be present
transactional message (en)	Box G20C can only be completed if Box 165 is completed
error code: 9253	description: If [G20C] is present then [G20A] or [G20B] should be present

transactional message (en)	Box G20C can only be completed if Box G20A or Box G20B are completed
error code: 9255	description: [G20C] should equal [G5C] minus [G10C]
transactional message (en)	Box G20C must equal Box G5C minus Box G10C
error code: 9256	description: [G20C] should equal [165]
transactional message (en)	Box G20C must equal Box 165

element: **TotalProfits** XML

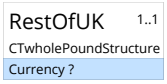
path	[CTG]/TotalProfits
cardinality	0..1
id	[TOTALPROFITSG]

element: **NonTradeProfitsAndGains** XML



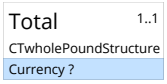
path	[CTG]/TotalProfits/NonTradeProfitsAndGains
cardinality	0..1
description	Non-trade profits and gains
id	[G25]

element: **RestOfUK** XML



base	CTwholePoundStructure
path	[CTG]/TotalProfits/NonTradeProfitsAndGains/RestOfUK
cardinality	1..1
description	Rest of UK
id	[G25B]

element: **Total** XML



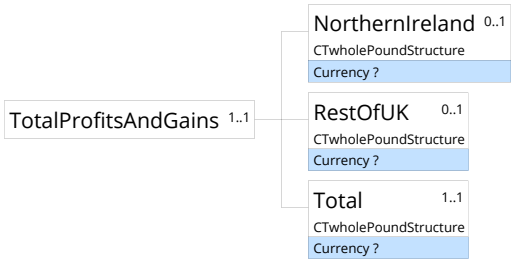
base	CTwholePoundStructure
path	[CTG]/TotalProfits/NonTradeProfitsAndGains/Total
cardinality	1..1
description	Total
id	[G25C]

validation rule:

error code: 9259	description: [G25C] should equal [G25B]

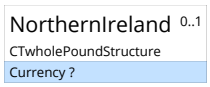
transactional message (en)	Box G25C must equal Box G25B

element: **TotalProfitsAndGains** XML



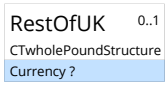
path	[CTG]/TotalProfits/TotalProfitsAndGains
cardinality	1..1
description	Total profits and gains
id	[G30]

element: **NorthernIreland** XML



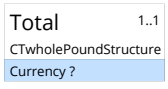
base	CTwholePoundStructure
path	[CTG]/TotalProfits/TotalProfitsAndGains/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G30A]

element: **RestOfUK** XML



base	CTwholePoundStructure
path	[CTG]/TotalProfits/TotalProfitsAndGains/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G30B]

element: **Total** XML



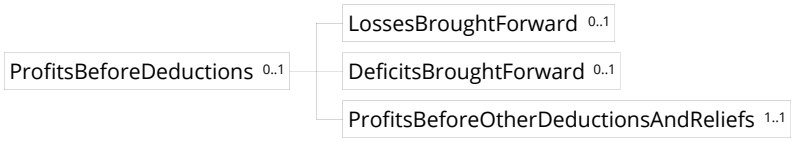
base	CTwholePoundStructure
path	[CTG]/TotalProfits/TotalProfitsAndGains/Total
cardinality	1..1
description	Total
id	[G30C]

validation rule:

error code: 9262	description: If [G30C] is present, [G30A] or [G30B] should be present

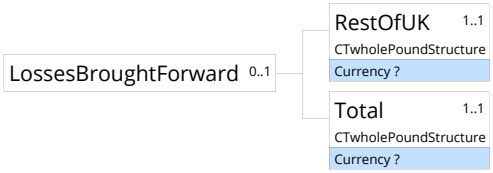
transactional message (en)	Box G30C can only be completed if Box G30A or Box G30B are completed
error code: 9265	description: [G30C] should equal [G30A] plus [G30B].
transactional message (en)	Box G30C must equal the sum of Boxes G30A and G30B
error code: 9266	description: [G45C] should be present if [G30C] exceeds 0
transactional message (en)	Box G45C must be completed if Box G30C is greater than zero

element: **ProfitsBeforeDeductions** XML



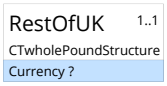
path	[CTG]/ProfitsBeforeDeductions
cardinality	0..1
description	Profits before deductions and reliefs
id	[PROFITSBEFOREDEDUCTIONSG]

element: **LossesBroughtForward** XML



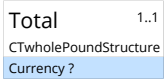
path	[CTG]/ProfitsBeforeDeductions/LossesBroughtForward
cardinality	0..1
description	Losses brought forward against certain investment income
id	[G35]

element: **RestOfUK** XML



base	CTwholePoundStructure
path	[CTG]/ProfitsBeforeDeductions/LossesBroughtForward/RestOfUK
cardinality	1..1
description	Rest of UK
id	[G35B]

element: **Total** XML

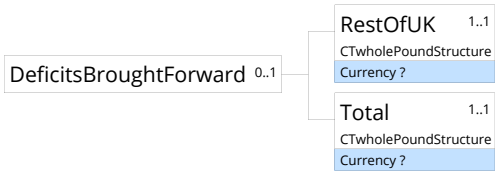


base	CTwholePoundStructure
path	[CTG]/ProfitsBeforeDeductions/LossesBroughtForward/Total
cardinality	1..1
description	Total
id	[G35C]

validation rule:

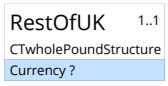
error code: 9292	description: If [G35C] is present, [225] should be present
transactional message (en)	Box G35C can only be completed if Box 225 is completed
error code: 9293	description: [G35C] should equal [G35B]
transactional message (en)	Box G35C must equal Box G35B
error code: 9090	description: [G35C] should equal [225]
transactional message (en)	Box G35C must equal Box 225

element: **DeficitsBroughtForward** XML



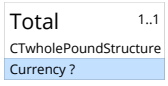
path	[CTG]/ProfitsBeforeDeductions/DeficitsBroughtForward
cardinality	0..1
description	Non-trade deficits on loan relationships (including interest) and derivative contracts (financial instruments) brought forward set against non-trading profits
id	[G40]

element: **RestOfUK** XML



base	CTwholePoundStructure
path	[CTG]/ProfitsBeforeDeductions/DeficitsBroughtForward/RestOfUK
cardinality	1..1
description	Rest of UK
id	[G40B]

element: **Total** XML

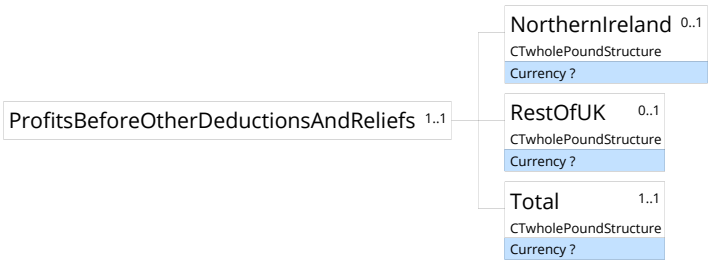


base	CTwholePoundStructure
path	[CTG]/ProfitsBeforeDeductions/DeficitsBroughtForward/Total
cardinality	1..1
description	Total
id	[G40C]

validation rule:

error code: 9091	description: If [G40C] is present, [230] should be present
transactional message (en)	Box G40C can only be completed if Box 230 is completed
error code: 9092	description: [G40C] should equal [G40B]
transactional message (en)	Box G40C must equal Box G40B
error code: 9093	description: [G40C] should equal [230]
transactional message (en)	Box G40C must equal Box 230

element: **ProfitsBeforeOtherDeductionsAndReliefs** XML



path	[CTG]/ProfitsBeforeDeductions/ProfitsBeforeOtherDeductionsAndReliefs
cardinality	1..1
description	Profits before other deductions and reliefs
id	[G45]

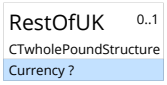
element: **NorthernIreland** XML

base	CTwholePoundStructure
path	[CTG]/ProfitsBeforeDeductions/ProfitsBeforeOtherDeductionsAndReliefs/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G45A]

validation rule:

error code: 9095	description: [G45A] should equal [G30A]
transactional message (en)	Box G45A must equal Box G30A

element: **RestOfUK** XML

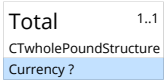


base	CTwholePoundStructure
path	[CTG]/ProfitsBeforeDeductions/ProfitsBeforeOtherDeductionsAndReliefs/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G45B]

validation rule:

error code: 9096	description: [G45B] must equal [G30B] minus ([G35B] plus [G40B])
transactional message (en)	Box G45B must equal Box G30B minus the sum of Boxes G35B and G40B

element: **Total** XML



base	CTwholePoundStructure
path	[CTG]/ProfitsBeforeDeductions/ProfitsBeforeOtherDeductionsAndReliefs/Total
cardinality	1..1

description	Total
id	[G45C]

validation rule:

error code: 9097	description: If [G45C] is present, [235] should be present
transactional message (en)	Box G45C can only be completed if Box 235 is completed
error code: 9098	description: If [G45C] is present, [G45A] or [G45B] should be present
transactional message (en)	Box G45C can only be completed if Box G45A or Box G45B are completed
error code: 9280	description: [G45C] must equal [G30C] minus ([G35C] plus [G40C])
transactional message (en)	Box G45C must equal Box G30C minus the sum of Boxes G35C and G40C
error code: 9294	description: [G45C] should equal [235]
transactional message (en)	Box G45C must equal Box 235
error code: 9295	description: [G105C] should be present if [G45C] exceeds 0
transactional message (en)	Box G105C must be completed if Box G45C is greater than zero

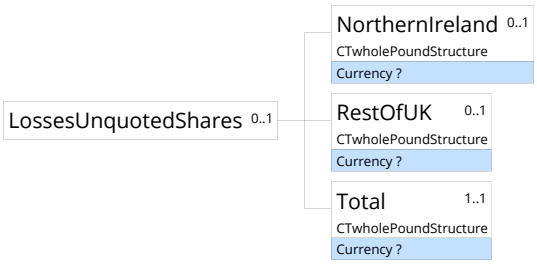
element: **DeductionsAndReliefs** **XML**

path	[CTG]/DeductionsAndReliefs
cardinality	0..1
id	[DEDUCTIONSANDRELIEFSG]

validation rule:

error code: 9297	description: [G100C] should be present if (the sum of [G50C], [G55C], [G60C], [G65C], [G70C], [G73C], [G75C], [G80C], [G92C], and [G95C]) exceeds 0
transactional message (en)	Box G100C must be completed if the sum of Boxes G50C, G55C, G60C, G65C, G70C, G73C, G75C, G80C, G92C, and G95C is greater than zero
error code: 9298	description: [G120C] should be present if [G105C] exceeds 0
transactional message (en)	Box G120C must be completed if Box G105C is greater than zero

element: **LossesUnquotedShares** XML

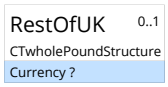


path	[CTG]/DeductionsAndReliefs/LossesUnquotedShares
cardinality	0..1
description	Losses on unquoted shares
id	[G50]

element: **NorthernIreland** XML

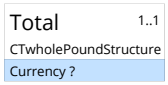
base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/LossesUnquotedShares/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G50A]

element: **RestOfUK** XML



base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/LossesUnquotedShares/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G50B]

element: **Total** XML



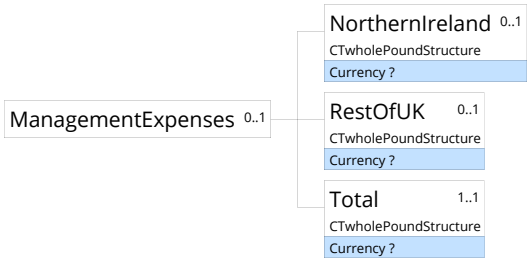
base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/LossesUnquotedShares/Total
cardinality	1..1
description	Total
id	[G50C]

validation rule:

error code: 9299	description: If [G50C] is present, [240] should be present
transactional message (en)	Box G50C can only be completed if Box 240 is completed
error code: 9311	description: If [G50C] is present, [G50A] or [G50B] should be present

transactional message (en)	Box G50C can only be completed if Box G50A or Box G50B are completed
error code: 9317	description: [G50C] should equal [G50A] plus [G50B]
transactional message (en)	Box G50C must equal the sum of Boxes G50A and G50B
error code: 9402	description: [G50C] should equal [240].
transactional message (en)	Box G50C must equal Box 240

element: **ManagementExpenses** XML

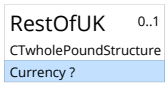


path	[CTG]/DeductionsAndReliefs/ManagementExpenses
cardinality	0..1
description	Management expenses
id	[G55]

element: **NorthernIreland** XML

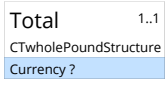
base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/ManagementExpenses/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G55A]

element: **RestOfUK** XML



base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/ManagementExpenses/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G55B]

element: **Total** XML



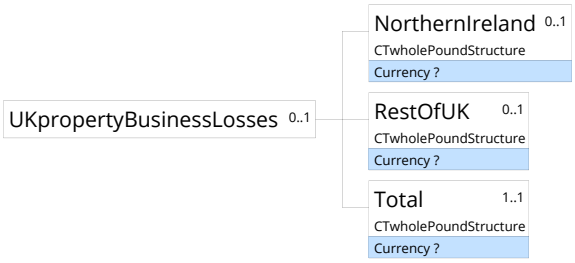
base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/ManagementExpenses/Total
cardinality	1..1

description	Total
id	[G55C]

validation rule:

error code: 9410	description: If [G55C] is present, [245] should be present
transactional message (en)	Box G55C can only be completed if Box 245 is completed
error code: 9441	description: If [G55C] is present, [G55A] or [G55B] should be present
transactional message (en)	Box G55C can only be completed if Box G55A or Box G55B are completed
error code: 9442	description: [G55C] should equal [G55A] plus [G55B]
transactional message (en)	Box G55C must equal the sum of Boxes G55A and G55B
error code: 9443	description: [G55C] should equal [245].
transactional message (en)	Box G55C must equal Box 245

element: **UKpropertyBusinessLosses** XML

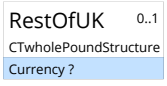


path	[CTG]/DeductionsAndReliefs/UKpropertyBusinessLosses
cardinality	0..1
description	UK property business losses for this or previous accounting period
id	[G60]

element: **NorthernIreland** XML

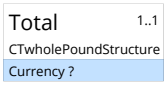
base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/UKpropertyBusinessLosses/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G60A]

element: **RestOfUK** XML



base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/UKpropertyBusinessLosses/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G60B]

element: **Total** XML

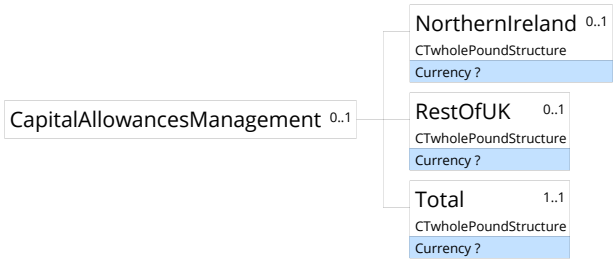


base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/UKpropertyBusinessLosses/Total
cardinality	1..1
description	Total
id	[G60C]

validation rule:

error code: 9444	description: If [G60C] is present, [250] should be present
transactional message (en)	Box G60C can only be completed if Box 250 is completed
error code: 9445	description: If [G60C] is present, [G60A] or [G60B] should be present
transactional message (en)	Box G60C can only be completed if Box G60A or Box G60B are completed
error code: 9446	description: [G60C] should equal [G60A] plus [G60B]
transactional message (en)	Box G60C must equal the sum of Boxes G60A and G60B
error code: 9447	description: [G60C] should equal [250].
transactional message (en)	Box G60C must equal Box 250

element: **CapitalAllowancesManagement** XML

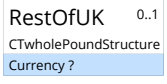


path	[CTG]/DeductionsAndReliefs/CapitalAllowancesManagement
cardinality	0..1
description	Capital allowances for the purposes of management of the business
id	[G65]

element: **NorthernIreland** XML

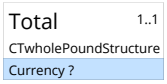
base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/CapitalAllowancesManagement/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G65A]

element: **RestOfUK** XML



base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/CapitalAllowancesManagement/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G65B]

element: **Total** XML

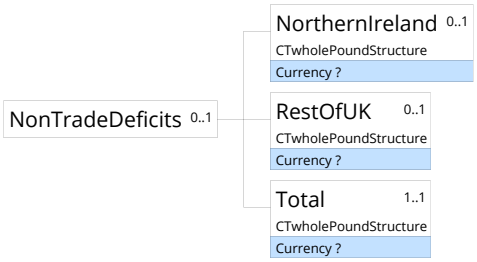


base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/CapitalAllowancesManagement/Total
cardinality	1..1
description	Total
id	[G65C]

validation rule:

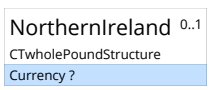
error code: 9448	description: If [G65C] is present, [255] should be present
transactional message (en)	Box G65C can only be completed if Box 255 is completed
error code: 9449	description: If [G65C] is present, [G65A] or [G65B] should be present
transactional message (en)	Box G65C can only be completed if Box G65A or Box G65B are completed
error code: 9530	description: [G65C] should equal [G65A] plus [G65B].
transactional message (en)	Box G65C must equal the sum of Boxes G65A and G65B
error code: 9531	description: [G65C] should equal [255].
transactional message (en)	Box G65C must equal Box 255

element: **NonTradeDeficits** XML



path	[CTG]/DeductionsAndReliefs/NonTradeDeficits
cardinality	0..1
description	Non-trade deficits for this accounting period from loan relationships and derivative contracts (financial instruments)
id	[G70]

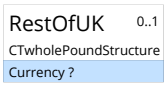
element: **NorthernIreland** XML



base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/NonTradeDeficits/NorthernIreland
cardinality	0..1
description	Northern Ireland

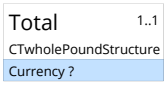
id	[G70A]

element: **RestOfUK** XML



base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/NonTradeDeficits/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G70B]

element: **Total** XML

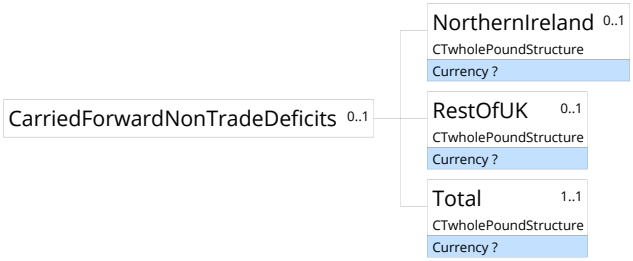


base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/NonTradeDeficits/Total
cardinality	1..1
description	Total
id	[G70C]

validation rule:

error code: 9532	description: If [G70C] is present, [260] should be present
transactional message (en)	Box G70C can only be completed if Box 260 is completed
error code: 9533	description: If [G70C] is present, [G70A] or [G70B] should be present
transactional message (en)	Box G70C can only be completed if Box G70A or Box G70B are completed
error code: 9534	description: [G70C] should equal [G70A] plus [G70B].
transactional message (en)	Box G70C must equal the sum of Boxes G70A and G70B
error code: 9535	description: [G70C] should equal [260].
transactional message (en)	Box G70C must equal Box 260

element: **CarriedForwardNonTradeDeficits** XML

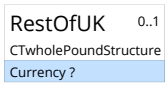


path	[CTG]/DeductionsAndReliefs/CarriedForwardNonTradeDeficits
cardinality	0..1
description	Carried forward non-trade deficits from loan relationships and derivative contracts (financial instruments)
id	[G73]

element: **NorthernIreland** XML

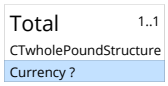
base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/CarriedForwardNonTradeDeficits/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G73A]

element: **RestOfUK** XML



base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/CarriedForwardNonTradeDeficits/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G73B]

element: **Total** XML

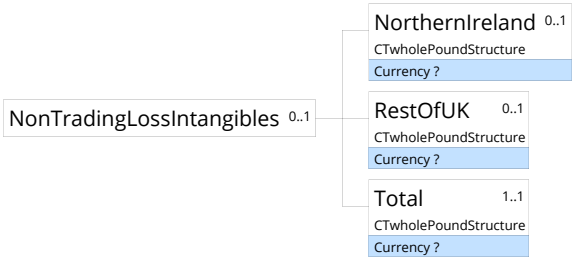


base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/CarriedForwardNonTradeDeficits/Total
cardinality	1..1
description	Total
id	[G73C]

validation rule:

error code: 9536	description: If [G73C] is present, [263] should be present
transactional message (en)	Box G73C can only be completed if Box 263 is completed
error code: 9537	description: If [G73C] is present, [G73A] or [G73B] should be present
transactional message (en)	Box G73C can only be completed if Box G73A or Box G73B are completed
error code: 9538	description: [G73C] should equal [G73A] plus [G73B].
transactional message (en)	Box G73C must equal the sum of Boxes G73A and G73B
error code: 9539	description: [G73C] should equal [263].
transactional message (en)	Box G73C must equal Box 263

element: **NonTradingLossIntangibles** XML

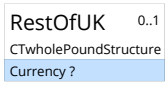


path	[CTG]/DeductionsAndReliefs/NonTradingLossIntangibles
cardinality	0..1
description	Non-trading losses on intangible fixed assets
id	[G75]

element: **NorthernIreland** XML

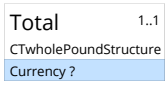
base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/NonTradingLossIntangibles/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G75A]

element: **RestOfUK** XML



base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/NonTradingLossIntangibles/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G75B]

element: **Total** XML

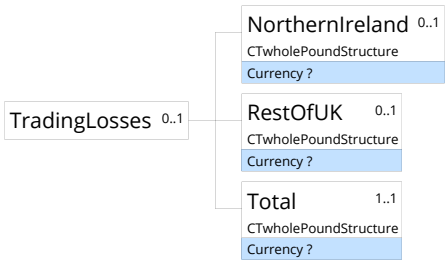


base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/NonTradingLossIntangibles/Total
cardinality	1..1
description	Total
id	[G75C]

validation rule:

error code: 9540	description: If [G75C] is present, [265] should be present
transactional message (en)	Box G75C can only be completed if Box 265 is completed
error code: 9541	description: If [G75C] is present, [G75A] or [G75B] should be present
transactional message (en)	Box G75C can only be completed if Box G75A or Box G75B are completed
error code: 9542	description: [G75C] should equal [G75A] plus [G75B].
transactional message (en)	Box G75C must equal the sum of Boxes G75A and G75B
error code: 9570	description: [G75C] should equal [265].
transactional message (en)	Box G75C must equal Box 265

element: **TradingLosses** XML

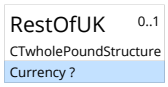


path	[CTG]/DeductionsAndReliefs/TradingLosses
cardinality	0..1
description	Total trading losses of this or a later accounting period - value
id	[G80]

element: **NorthernIreland** XML

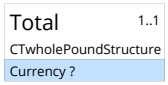
base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/TradingLosses/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G80A]

element: **RestOfUK** XML



base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/TradingLosses/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G80B]

element: **Total** XML



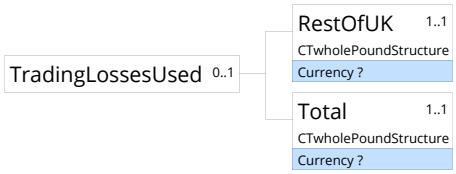
base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/TradingLosses/Total
cardinality	1..1
description	Total
id	[G80C]

validation rule:

error code: 9571	description: If [G80C] is present, [275] should be present
transactional message (en)	Box G80C can only be completed if Box 275 is completed
error code: 9572	description: If [G80C] is present, [G80A] or [G80B] should be present

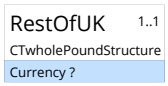
transactional message (en)	Box G80C can only be completed if Box G80A or Box G80B are completed
error code: 9573	description: [G80C] should equal [G80A] plus [G80B]
transactional message (en)	Box G80C must equal the sum of Boxes G80A and G80B
error code: 9574	description: [G80C] should equal [275].
transactional message (en)	Box G80C must equal Box 275

element: **TradingLossesUsed** XML



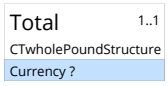
path	[CTG]/DeductionsAndReliefs/TradingLossesUsed
cardinality	0..1
description	Total trading losses of this or a later accounting period - amount used
id	[G85]

element: **RestOfUK** XML



base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/TradingLossesUsed/RestOfUK
cardinality	1..1
description	Rest of UK
id	[G85B]

element: **Total** XML

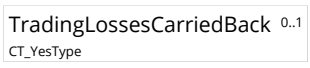


base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/TradingLossesUsed/Total
cardinality	1..1
description	Total
id	[G85C]

validation rule:

error code: 9575	description: [G85C] should equal [G85B].
transactional message (en)	Box G85C must equal Box G85B

element: **TradingLossesCarriedBack** XML



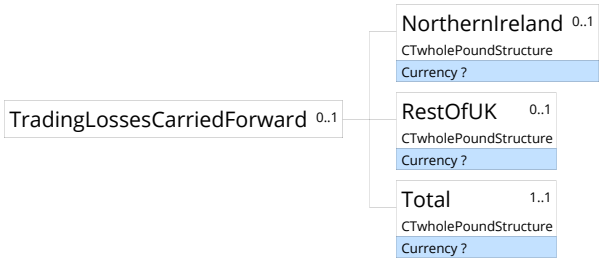
base	CT_YesType
path	[CTG]/DeductionsAndReliefs/TradingLossesCarriedBack
cardinality	0..1

description	Are amounts carried back from later accounting periods included in box G80?
id	[G90]

validation rule:

error code: 9576	description: If [G90] is present, [280] should be present
transactional message (en)	Box G90 can only be completed if Box 280 is completed

element: **TradingLossesCarriedForward** XML

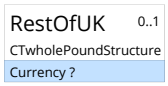


path	[CTG]/DeductionsAndReliefs/TradingLossesCarriedForward
cardinality	0..1
description	Trading losses carried forward and claimed against total profits - value
id	[G92]

element: **NorthernIreland** XML

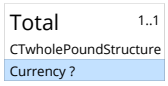
base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/TradingLossesCarriedForward/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G92A]

element: **RestOfUK** XML



base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/TradingLossesCarriedForward/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G92B]

element: **Total** XML



base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/TradingLossesCarriedForward/Total
cardinality	1..1

description	Total
id	[G92C]

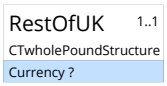
validation rule:

error code: 9577	description: If [G92C] is present, [285] should be present
transactional message (en)	Box G92C can only be completed if Box 285 is completed
error code: 9578	description: If [G92C] is present, [G92A] or [G92B] should be present
transactional message (en)	Box G92C can only be completed if Box G92A or Box G92B are completed
error code: 9579	description: [G92C] should equal [G92A] plus [G92B]
transactional message (en)	Box G92C must equal the sum of Boxes G92A and G92B
error code: 9580	description: [G92C] should equal [285].
transactional message (en)	Box G92C must equal Box 285

element: **TradingLossesCarriedForwardUsed** XML

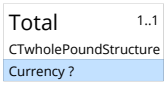
path	[CTG]/DeductionsAndReliefs/TradingLossesCarriedForwardUsed
cardinality	0..1
description	Trading losses carried forward and claimed against total profits - amount used
id	[G93]

element: **RestOfUK** XML



base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/TradingLossesCarriedForwardUsed/RestOfUK
cardinality	1..1
description	Rest of UK
id	[G93B]

element: **Total** XML

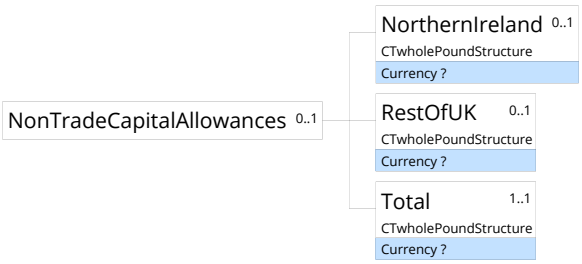


base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/TradingLossesCarriedForwardUsed/Total
cardinality	1..1
description	Total
id	[G93C]

validation rule:

error code: 9581	description: [G93C] should equal [G93B].
transactional message (en)	Box G93C must equal Box G93B

element: **NonTradeCapitalAllowances** XML

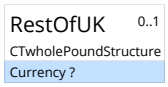


path	[CTG]/DeductionsAndReliefs/NonTradeCapitalAllowances
cardinality	0..1
description	Non-trade capital allowances
id	[G95]

element: **NorthernIreland** XML

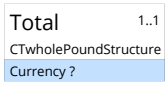
base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/NonTradeCapitalAllowances/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G95A]

element: **RestOfUK** XML



base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/NonTradeCapitalAllowances/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G95B]

element: **Total** XML



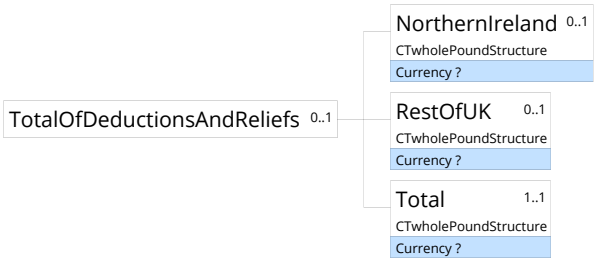
base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/NonTradeCapitalAllowances/Total
cardinality	1..1
description	Total
id	[G95C]

validation rule:

error code: 9582	description: If [G95C] is present, [290] should be present
transactional message (en)	Box G95C can only be completed if Box 290 is completed
error code: 9583	description: If [G95C] is present, [G95A] or [G95B] should be present

transactional message (en)	Box G95C can only be completed if Box G95A or Box G95B are completed
error code: 9584	description: [G95C] should equal [G95A] plus [G95B]
transactional message (en)	Box G95C must equal the sum of Boxes G95A and G95B
error code: 9585	description: [G95C] should equal [290].
transactional message (en)	Box G95C must equal Box 290

element: **TotalOfDeductionsAndReliefs** XML

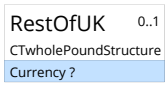


path	[CTG]/DeductionsAndReliefs/TotalOfDeductionsAndReliefs
cardinality	0..1
description	Total of deductions and reliefs
id	[G100]

element: **NorthernIreland** XML

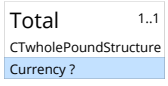
base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/TotalOfDeductionsAndReliefs/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G100A]

element: **RestOfUK** XML



base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/TotalOfDeductionsAndReliefs/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G100B]

element: **Total** XML



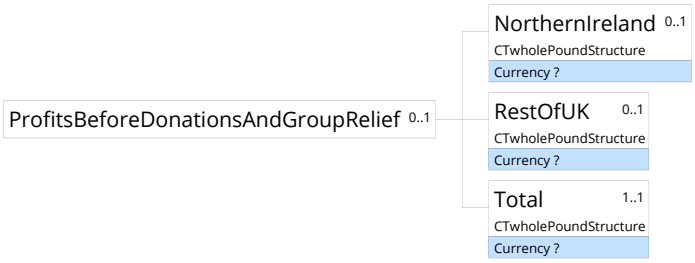
base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/TotalOfDeductionsAndReliefs/Total
cardinality	1..1

description	Total
id	[G100C]

validation rule:

error code: 9586	description: If [G100C] is present, [295] should be present
transactional message (en)	Box G100C can only be completed if Box 295 is completed
error code: 9587	description: If [G100C] is present, [G100A] or [G100B] should be present
transactional message (en)	Box G100C can only be completed if Box G100A or Box G100B are completed
error code: 9588	description: [G100C] must equal the sum of [G50C], [G55C], [G60C], [G65C], [G70C], [G73C], [G75C], [G80C], [G92C] and [G95C]
transactional message (en)	Box G100C must equal the sum of Boxes G50C, G55C, G60C, G65C, G70C, G73C, G75C, G80C, G92C and G95C
error code: 9589	description: [G100C] should equal [295].
transactional message (en)	Box G100C must equal Box 295
error code: 9590	description: [G100C] should equal [G100A] plus [G100B]
transactional message (en)	Box G100C must equal the sum of Boxes G100A and G100B

element: **ProfitsBeforeDonationsAndGroupRelief** XML

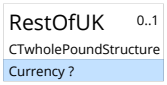


path	[CTG]/DeductionsAndReliefs/ProfitsBeforeDonationsAndGroupRelief
cardinality	0..1
description	Profits before qualifying donations and group relief
id	[G105]

element: **NorthernIreland** XML

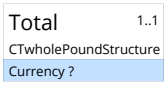
base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/ProfitsBeforeDonationsAndGroupRelief/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G105A]

element: **RestOfUK** XML



base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/ProfitsBeforeDonationsAndGroupRelief/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G105B]

element: **Total** XML

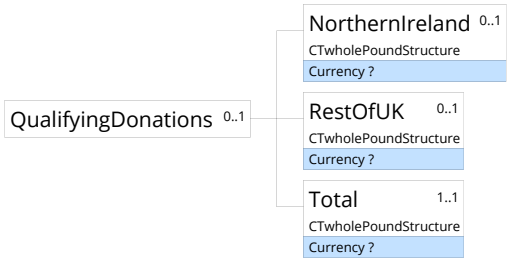


base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/ProfitsBeforeDonationsAndGroupRelief/Total
cardinality	1..1
description	Total
id	[G105C]

validation rule:

error code: 9591	description: If [G105C] is present, [300] should be present
transactional message (en)	Box G105C can only be completed if Box 300 is completed
error code: 9592	description: If [G105C] is present, [G105A] or [G105B] should be present
transactional message (en)	Box G105C can only be completed if Box G105A or Box G105B are completed
error code: 9593	description: [G105C] must equal [G45C] minus [G100C]
transactional message (en)	Box G105C must equal Box G45C minus Box G100C
error code: 9594	description: [G105C] should equal [300].
transactional message (en)	Box G105C must equal Box 300
error code: 9595	description: [G105C] should equal [G105A] plus [G105B]
transactional message (en)	Box G105C must equal the sum of Boxes G105A and G105B

element: **QualifyingDonations** XML

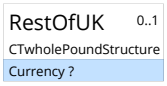


path	[CTG]/DeductionsAndReliefs/QualifyingDonations
cardinality	0..1
description	Qualifying donations
id	[G110]

element: **NorthernIreland** XML

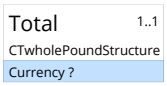
base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/QualifyingDonations/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G110A]

element: **RestOfUK** XML



base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/QualifyingDonations/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G110B]

element: **Total** XML

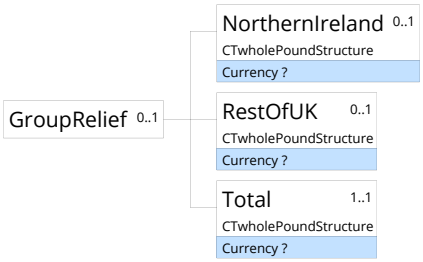


base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/QualifyingDonations/Total
cardinality	1..1
description	Total
id	[G110C]

validation rule:

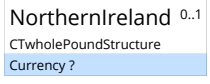
error code: 9596	description: If [G110C] is present, [305] should be present
transactional message (en)	Box G110C can only be completed if Box 305 is completed
error code: 9597	description: If [G110C] is present, [G110A] or [G110B] should be present
transactional message (en)	Box G110C can only be completed if Box G110A or Box G110B are completed
error code: 9598	description: [G110C] should equal [G110A] plus [G110B]
transactional message (en)	Box G110C must equal the sum of Boxes G110A and G110B
error code: 9599	description: [G110C] should equal [305].
transactional message (en)	Box G110C must equal Box 305

element: **GroupRelief** XML



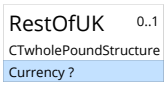
path	[CTG]/DeductionsAndReliefs/GroupRelief
cardinality	0..1
description	Group relief
id	[G115]

element: **NorthernIreland** XML



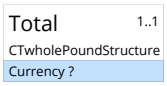
base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/GroupRelief/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G115A]

element: **RestOfUK** XML



base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/GroupRelief/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G115B]

element: **Total** XML

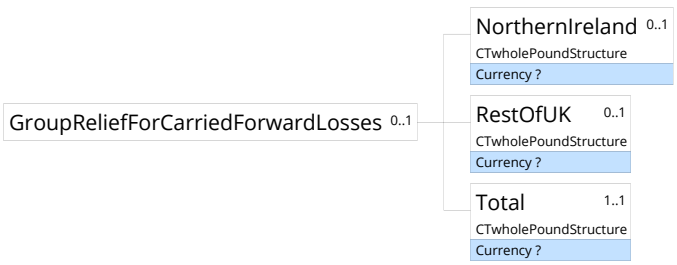


base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/GroupRelief/Total
cardinality	1..1
description	Total
id	[G115C]

validation rule:

error code: 9701	description: If [G115C] is present, [310] should be present
transactional message (en)	Box G115C can only be completed if Box 310 is completed
error code: 9702	description: If [G115C] is present, [G115A] or [G115B] should be present
transactional message (en)	Box G115C can only be completed if Box G115A or Box G115B are completed
error code: 9703	description: [G115C] should equal [G115A] plus [G115B]
transactional message (en)	Box G115C must equal the sum of Boxes G115A and G115B
error code: 9704	description: [G115C] should equal [310].
transactional message (en)	Box G115C must equal Box 310

element: **GroupReliefForCarriedForwardLosses** XML

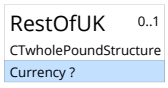


path	[CTG]/DeductionsAndReliefs/GroupReliefForCarriedForwardLosses
cardinality	0..1
description	Group relief for carried forward losses
id	[G117]

element: **NorthernIreland** XML

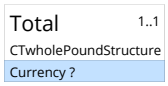
base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/GroupReliefForCarriedForwardLosses/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G117A]

element: **RestOfUK** XML



base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/GroupReliefForCarriedForwardLosses/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G117B]

element: **Total** XML

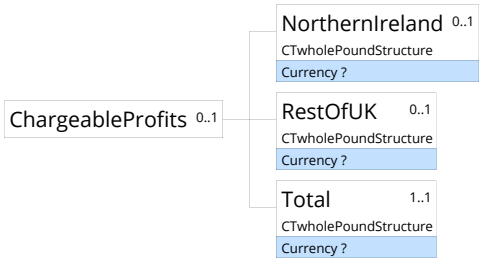


base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/GroupReliefForCarriedForwardLosses/Total
cardinality	1..1
description	Total
id	[G117C]

validation rule:

error code: 9705	description: If [G117C] is present, [312] should be present
transactional message (en)	Box G117C can only be completed if Box 312 is completed
error code: 9706	description: If [G117C] is present, [G117A] or [G117B] should be present
transactional message (en)	Box G117C can only be completed if Box G117A or Box G117B are completed
error code: 9707	description: [G117C] should equal [G117A] plus [G117B]
transactional message (en)	Box G117C must equal the sum of Boxes G117A and G117B
error code: 9708	description: [G117C] should equal [312].
transactional message (en)	Box G117C must equal Box 312

element: **ChargeableProfits** XML

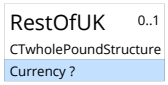


path	[CTG]/DeductionsAndReliefs/ChargeableProfits
cardinality	0..1
description	Profits chargeable to corporation tax
id	[G120]

element: **NorthernIreland** XML

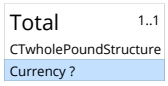
base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/ChargeableProfits/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G120A]

element: **RestOfUK** XML



base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/ChargeableProfits/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G120B]

element: **Total** XML

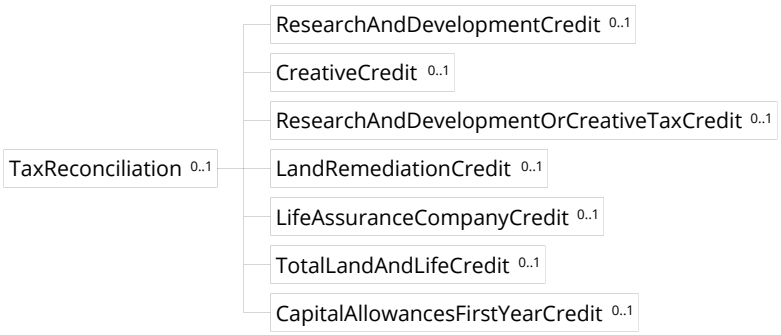


base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/ChargeableProfits/Total
cardinality	1..1
description	Total
id	[G120C]

validation rule:

error code: 9709	description: If [G120C] is present, [G120A] or [G120B] should be present
transactional message (en)	Box G120C can only be completed if Box G120A or Box G120B are completed
error code: 9808	description: [G120C] must equal [G105C] minus (the sum of [G110C], [G115C], and [G117C])
transactional message (en)	Box G120C must equal Box G105C minus (the sum of Boxes G110C, G115C and G117C)
error code: 9809	description: [G120C] should equal [315].
transactional message (en)	Box G120C must equal Box 315
error code: 9810	description: [G120C] should equal [G120A] plus [G120B]
transactional message (en)	Box G120C must equal the sum of Boxes G120A and G120B

element: **TaxReconciliation** XML

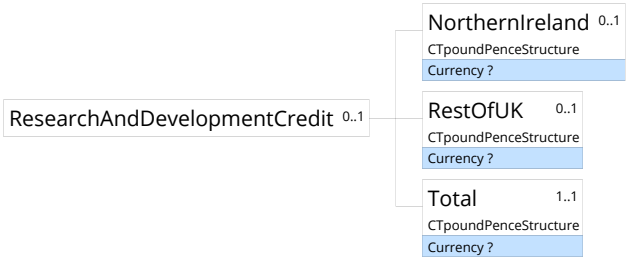


path	[CTG]/TaxReconciliation
cardinality	0..1
description	Tax reconciliation
id	[TAXRECONCILIATION]

validation rule:

error code: 9811	description: [G135C] should be present if ([G125C] plus [G130C]) exceeds 0
transactional message (en)	Box G135C must be completed if the sum of Boxes G125C and G130C is greater than zero
error code: 9812	description: [G150C] should be present if ([G140C] plus [G145C]) exceeds 0
transactional message (en)	Box G150C must be completed if the sum of Boxes G140C and G145C is greater than zero

element: **ResearchAndDevelopmentCredit** XML

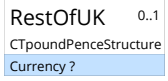


path	[CTG]/TaxReconciliation/ResearchAndDevelopmentCredit
cardinality	0..1
description	Research and Development credit
id	[G125]

element: **NorthernIreland** XML

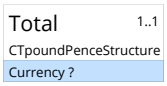
base	CTpoundPenceStructure
path	[CTG]/TaxReconciliation/ResearchAndDevelopmentCredit/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G125A]

element: **RestOfUK** XML



base	CTpoundPenceStructure
path	[CTG]/TaxReconciliation/ResearchAndDevelopmentCredit/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G125B]

element: **Total** XML

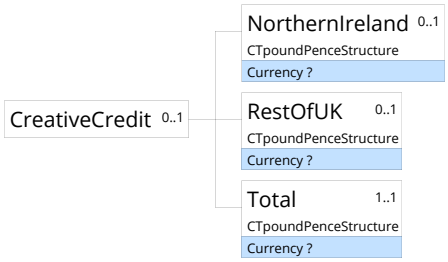


base	CTpoundPenceStructure
path	[CTG]/TaxReconciliation/ResearchAndDevelopmentCredit/Total
cardinality	1..1
description	Total
id	[G125C]

validation rule:

error code: 9820	description: If [G125C] is present, [530] should be present
transactional message (en)	Box G125C can only be completed if Box 530 is completed
error code: 9821	description: If [G125C] is present, [G125A] or [G125B] should be present
transactional message (en)	Box G125C can only be completed if Box G125A or Box G125B are completed
error code: 9822	description: [G125C] should equal [G125A] plus [G125B]
transactional message (en)	Box G125C must equal the sum of Boxes G125A and G125B
error code: 9823	description: [G125C] should equal [530].
transactional message (en)	Box G125C must equal Box 530

element: **CreativeCredit** XML

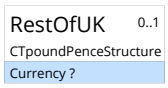


path	[CTG]/TaxReconciliation/CreativeCredit
cardinality	0..1
description	Creative tax credit
id	[G130]

element: **NorthernIreland** XML

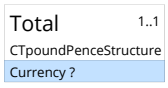
base	CTpoundPenceStructure
path	[CTG]/TaxReconciliation/CreativeCredit/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G130A]

element: **RestOfUK** XML



base	CTpoundPenceStructure
path	[CTG]/TaxReconciliation/CreativeCredit/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G130B]

element: **Total** XML



base	CTpoundPenceStructure
path	[CTG]/TaxReconciliation/CreativeCredit/Total
cardinality	1..1
description	Total
id	[G130C]

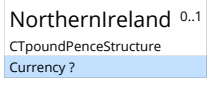
validation rule:

error code: 9824	description: If [G130C] is present, [540] should be present
transactional message (en)	Box G130C can only be completed if Box 540 is completed
error code: 9825	description: If [G130C] is present, [G130A] or [G130B] should be present
transactional message (en)	Box G130C can only be completed if Box G130A or Box G130B are completed
error code: 9826	description: [G130C] should equal [G130A] plus [G130B]
transactional message (en)	Box G130C must equal the sum of Boxes G130A and G130B
error code: 9827	description: [G130C] should equal [540].
transactional message (en)	Box G130C must equal Box 540

element: **ResearchAndDevelopmentOrCreativeTaxCredit** XML

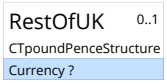
path	[CTG]/TaxReconciliation/ResearchAndDevelopmentOrCreativeTaxCredit
cardinality	0..1
description	Total of Research and Development credit or creative tax credit
id	[G135]

element: **NorthernIreland** XML



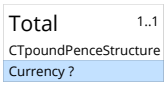
base	CTpoundPenceStructure
path	[CTG]/TaxReconciliation/ResearchAndDevelopmentOrCreativeTaxCredit/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G135A]

element: **RestOfUK** XML



base	CTpoundPenceStructure
path	[CTG]/TaxReconciliation/ResearchAndDevelopmentOrCreativeTaxCredit/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G135B]

element: **Total** XML

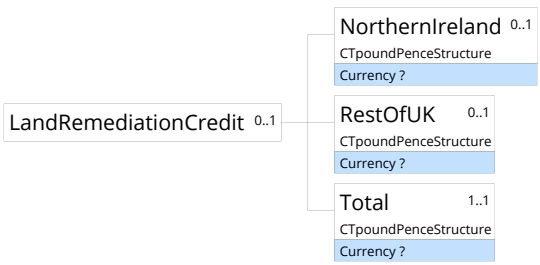


base	CTpoundPenceStructure
path	[CTG]/TaxReconciliation/ResearchAndDevelopmentOrCreativeTaxCredit/Total
cardinality	1..1
description	Total
id	[G135C]

validation rule:

error code: 9828	description: If [G135C] is present, [545] should be present
transactional message (en)	Box G135C can only be completed if Box 545 is completed
error code: 9829	description: If [G135C] is present, [G135A] or [G135B] should be present
transactional message (en)	Box G135C can only be completed if Box G135A or Box G135B are completed
error code: 9830	description: [G135C] should equal [G125C] plus [G130C]
transactional message (en)	Box G135C must equal the sum of Boxes G125C and G130C
error code: 9831	description: [G135C] should equal [545].
transactional message (en)	Box G135C must equal Box 545
error code: 9832	description: [G135C] should equal [G135A] plus [G135B]
transactional message (en)	Box G135C must equal the sum of Boxes G135A and G135B

element: **LandRemediationCredit** XML



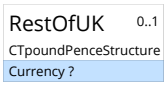
path	[CTG]/TaxReconciliation/LandRemediationCredit
cardinality	0..1

description	Land remediation tax credit
id	[G140]

element: **NorthernIreland** XML

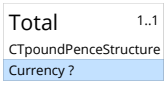
base	CTpoundPenceStructure
path	[CTG]/TaxReconciliation/LandRemediationCredit/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G140A]

element: **RestOfUK** XML



base	CTpoundPenceStructure
path	[CTG]/TaxReconciliation/LandRemediationCredit/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G140B]

element: **Total** XML

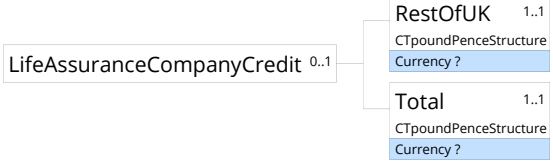


base	CTpoundPenceStructure
path	[CTG]/TaxReconciliation/LandRemediationCredit/Total
cardinality	1..1
description	Total
id	[G140C]

validation rule:

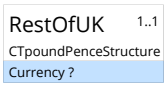
error code: 9833	description: If [G140C] is present, [550] should be present
transactional message (en)	Box G140C can only be completed if Box 550 is completed
error code: 9834	description: If [G140C] is present, [G140A] or [G140B] should be present
transactional message (en)	Box G140C can only be completed if Box G140A or Box G140B are completed
error code: 9835	description: [G140C] should equal [G140A] plus [G140B]
transactional message (en)	Box G140C must equal the sum of Boxes G140A and G140B
error code: 9957	description: [G140C] should equal [550].
transactional message (en)	Box G140C must equal Box 550

element: **LifeAssuranceCompanyCredit** XML



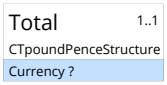
path	[CTG]/TaxReconciliation/LifeAssuranceCompanyCredit
cardinality	0..1
description	Life assurance company tax credit
id	[G145]

element: **RestOfUK** XML



base	CTpoundPenceStructure
path	[CTG]/TaxReconciliation/LifeAssuranceCompanyCredit/RestOfUK
cardinality	1..1
description	Rest of UK
id	[G145B]

element: **Total** XML

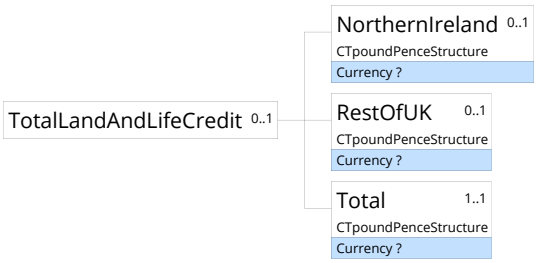


base	CTpoundPenceStructure
path	[CTG]/TaxReconciliation/LifeAssuranceCompanyCredit/Total
cardinality	1..1
description	Total
id	[G145C]

validation rule:

error code: 9958	description: If [G145C] is present, [555] should be present
transactional message (en)	Box G145C can only be completed if Box 555 is completed
error code: 9959	description: [G145C] should equal [G145B].
transactional message (en)	Box G145C must equal box G145B
error code: 9960	description: [G145C] should equal [555].
transactional message (en)	Box G145C must equal Box 555

element: **TotalLandAndLifeCredit** XML



path	[CTG]/TaxReconciliation/TotalLandAndLifeCredit
cardinality	0..1
description	Total land remediation and life assurance company tax credit
id	[G150]

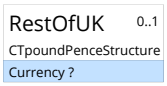
element: **NorthernIreland** XML

base	CTpoundPenceStructure
path	[CTG]/TaxReconciliation/TotalLandAndLifeCredit/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G150A]

validation rule:

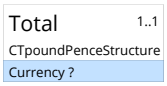
error code: 9962	description: [G150A] should equal [G140A].
transactional message (en)	Box G150A must equal Box G140A

element: **RestOfUK** XML



base	CTpoundPenceStructure
path	[CTG]/TaxReconciliation/TotalLandAndLifeCredit/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G150B]

element: **Total** XML

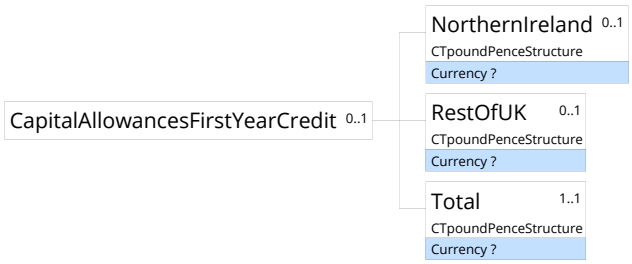


base	CTpoundPenceStructure
path	[CTG]/TaxReconciliation/TotalLandAndLifeCredit/Total
cardinality	1..1
description	Total
id	[G150C]

validation rule:

error code: 9963	description: If [G150C] is present, [560] should be present
transactional message (en)	Box G150C can only be completed if Box 560 is completed
error code: 9967	description: If [G150C] is present, [G150A] or [G150B] should be present
transactional message (en)	Box G150C can only be completed if Box G150A or Box G150B are completed
error code: 9968	description: [G150C] should equal [G140C] plus [G145C]
transactional message (en)	Box G150C must equal the sum of Boxes G140C and G145C
error code: 9969	description: [G150C] should equal [560].
transactional message (en)	Box G150C must equal Box 560
error code: 9964	description: [G150C] should equal [G150A] plus [G150B]
transactional message (en)	Box G150C must equal the sum of Boxes G150A and G150B

element: **CapitalAllowancesFirstYearCredit** XML



path	[CTG]/TaxReconciliation/CapitalAllowancesFirstYearCredit
cardinality	0..1
description	Capital allowances first-year tax credit
id	[G155]

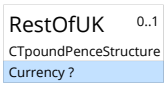
validation rule:

error code: 9414	description: [G155] can only be present if [30] on or before '2020-03-31'
transactional message (en)	Box G155 can only be completed if the date in box 30 is on or before 31 March 2020

element: **NorthernIreland** XML

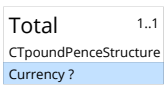
base	CTpoundPenceStructure
path	[CTG]/TaxReconciliation/CapitalAllowancesFirstYearCredit/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G155A]

element: **RestOfUK** XML



base	CTpoundPenceStructure
path	[CTG]/TaxReconciliation/CapitalAllowancesFirstYearCredit/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G155B]

element: **Total** XML

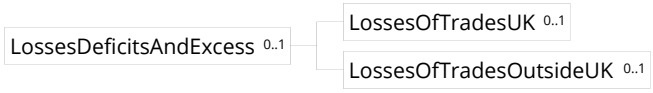


base	CTpoundPenceStructure
path	[CTG]/TaxReconciliation/CapitalAllowancesFirstYearCredit/Total
cardinality	1..1
description	Total
id	[G155C]

validation rule:

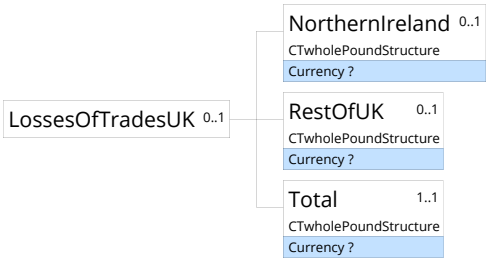
error code: 9972	description: If [G155C] is present, [565] should be present
transactional message (en)	Box G155C can only be completed if Box 565 is completed
error code: 9977	description: If [G155C] is present, [G155A] or [G155B] should be present
transactional message (en)	Box G155C can only be completed if Box G155A or Box G155B are completed
error code: 9978	description: [G155C] should equal [G155A] plus [G155B]
transactional message (en)	Box G155C must equal the sum of Boxes G155A and G155B
error code: 9979	description: [G155C] should equal [565].
transactional message (en)	Box G155C must equal Box 565

element: **LossesDeficitsAndExcess** XML



path	[CTG]/LossesDeficitsAndExcess
cardinality	0..1
description	Losses, deficits and excess amounts
id	[LOSSESDEFICITSEXCESS]

element: **LossesOfTradesUK** XML

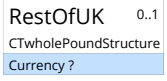


path	[CTG]/LossesDeficitsAndExcess/LossesOfTradesUK
cardinality	0..1
description	Losses of trades carried on wholly or partly in the UK
id	[G165]

element: **NorthernIreland** XML

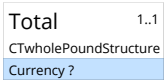
base	CTwholePoundStructure
path	[CTG]/LossesDeficitsAndExcess/LossesOfTradesUK/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G165A]

element: **RestOfUK** XML



base	CTwholePoundStructure
path	[CTG]/LossesDeficitsAndExcess/LossesOfTradesUK/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G165B]

element: **Total** XML

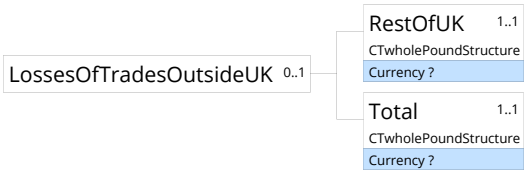


base	CTwholePoundStructure
path	[CTG]/LossesDeficitsAndExcess/LossesOfTradesUK/Total
cardinality	1..1
description	Total
id	[G165C]

validation rule:

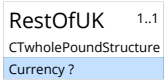
error code: 9980	description: If [G165C] is present, the 'Arising' element of [780/785] should be present
transactional message (en)	Box G165C can only be completed if Box 780 is completed
error code: 9981	description: If [G165C] is present, [G165A] or [G165B] should be present
transactional message (en)	Box G165C can only be completed if Box G165A or Box G165B are completed
error code: 9982	description: [G165C] should equal [G165A] plus [G165B]
transactional message (en)	Box G165C must equal the sum of Boxes G165A and G165B
error code: 9983	description: [G165C] must equal the 'Arising' element of [780/785].
transactional message (en)	Box G165C must equal Box 780

element: **LossesOfTradesOutsideUK** XML



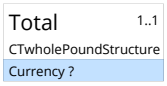
path	[CTG]/LossesDeficitsAndExcess/LossesOfTradesOutsideUK
cardinality	0..1
description	Losses of trades carried on wholly outside the UK
id	[G170]

element: **RestOfUK** XML



base	CTwholePoundStructure
path	[CTG]/LossesDeficitsAndExcess/LossesOfTradesOutsideUK/RestOfUK
cardinality	1..1
description	Rest of UK
id	[G170B]

element: **Total** XML

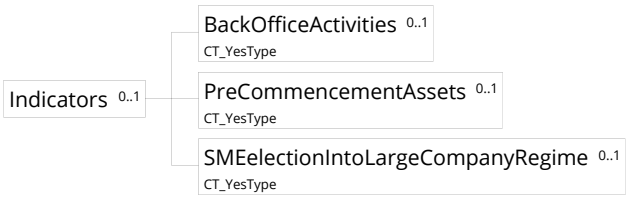


base	CTwholePoundStructure
path	[CTG]/LossesDeficitsAndExcess/LossesOfTradesOutsideUK/Total
cardinality	1..1
description	Total
id	[G170C]

validation rule:

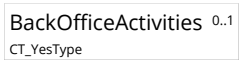
error code: 9984	description: If [G170C] is present, [790] should be present
transactional message (en)	Box G170C can only be completed if Box 790 is completed
error code: 9985	description: [G170C] should equal [G170B].
transactional message (en)	Box G170C must equal Box G170B
error code: 9986	description: [G170C] should equal [790].
transactional message (en)	Box G170C must equal Box 790

element: **Indicators** XML



path	[CTG]/Indicators
cardinality	0..1
description	Indicators
id	[NIINDICATORS]

element: **BackOfficeActivities** XML

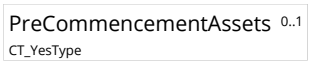


base	CT_YesType
path	[CTG]/Indicators/BackOfficeActivities
cardinality	0..1
description	Back-office activities
id	[G175]

validation rule:

error code: 9987	description: If [G175] is present, [8] should be present
transactional message (en)	Box G175 can only be completed if Box 8 is completed

element: **PreCommencementAssets** XML



base	CT_YesType
path	[CTG]/Indicators/PreCommencementAssets

cardinality	0..1
description	Pre-commencement assets
id	[G180]

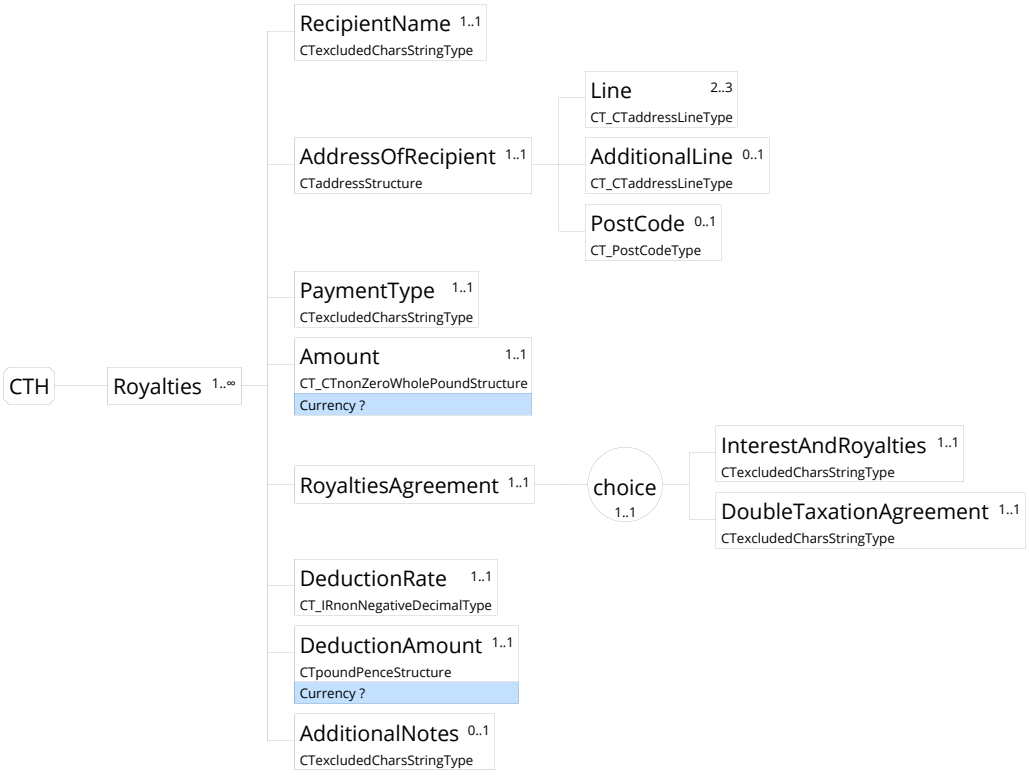
element: **SMEelectionIntoLargeCompanyRegime** **XML**

base	CT_YesType
path	[CTG]/Indicators/SMEelectionIntoLargeCompanyRegime
cardinality	0..1
description	SME election into large company regime
id	[G185]

validation rule:

error code: 9988	description: If [G185] is present, [8] should be present
transactional message (en)	Box G185 can only be completed if Box 8 is completed

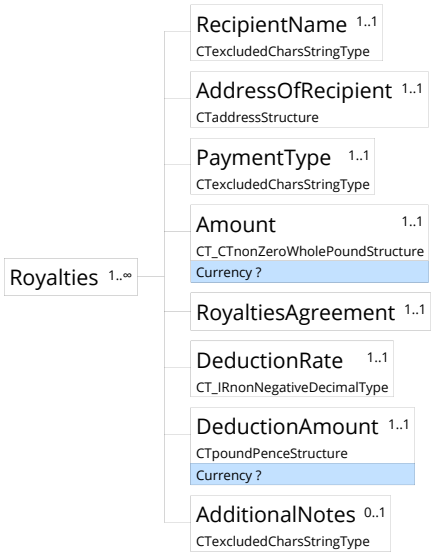
CTH XML



type: **CTH** XML

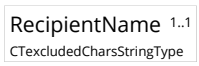
path	[CTH]

element: **Royalties** XML



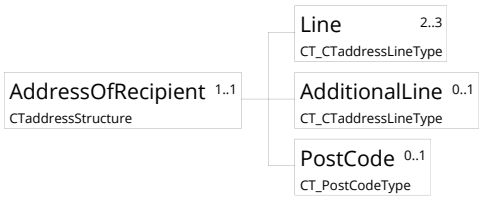
path	[CTH]/Royalties
cardinality	1..∞
description	Royalties
id	[ROYALTIES]

element: **RecipientName** XML



base	CTexcludedCharsStringType
path	[CTH]/Royalties/RecipientName
cardinality	1..1
description	Name of recipient of the royalty
minLength	2
maxLength	56
id	[H5A]

element: **AddressOfRecipient** XML

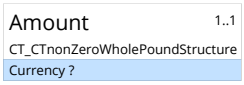


base	CTaddressStructure
path	[CTH]/Royalties/AddressOfRecipient
cardinality	1..1
description	Full address of the recipient of the royalty
id	[H5B]

element: **PaymentType** XML

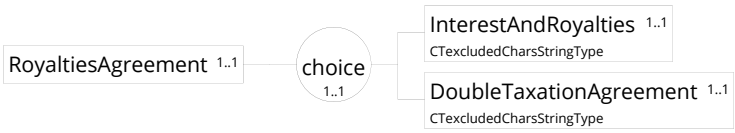
base	CTexcludedCharsStringType
path	[CTH]/Royalties/PaymentType
cardinality	1..1
description	Type of royalty payment made
minLength	2
maxLength	56
id	[H5C]

element: **Amount** XML



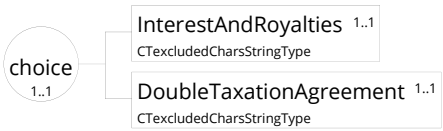
base	CT_CTnonZeroWholePoundStructure
path	[CTH]/Royalties/Amount
cardinality	1..1
description	Gross amount of royalty paid
id	[H5D]

element: **RoyaltiesAgreement** XML



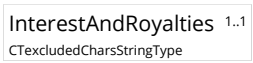
path	[CTH]/Royalties/RoyaltiesAgreement
cardinality	1..1
description	Agreement under which relief claimed
id	[ROYALTIESAGREEMENT]

choice: XML



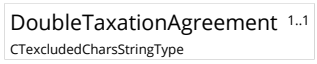
path	[CTH]/Royalties/RoyaltiesAgreement
cardinality	1..1

element: **InterestAndRoyalties** XML



base	CTexcludedCharsStringType
path	[CTH]/Royalties/RoyaltiesAgreement/InterestAndRoyalties
cardinality	1..1
description	Interest and Royalties Directive
minLength	2
maxLength	56
id	[H5Ea]

element: **DoubleTaxationAgreement** XML



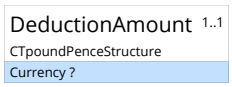
base	CTexcludedCharsStringType
path	[CTH]/Royalties/RoyaltiesAgreement/DoubleTaxationAgreement
cardinality	1..1
description	Country with double taxation agreement with the UK
minLength	2
maxLength	56
id	[H5Eb]

element: **DeductionRate** XML

base	CT_IRnonNegativeDecimalType

path	[CTH]/Royalties/DeductionRate
cardinality	1..1
description	Rate of tax deducted from payment
minInclusive	0.00
maxInclusive	100.00
id	[H5F]

element: **DeductionAmount** XML

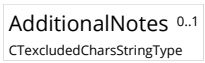


base	CTpoundPenceStructure
path	[CTH]/Royalties/DeductionAmount
cardinality	1..1
description	Amount of tax deducted from payment
maxInclusive	99999999999.99
id	[H5G]

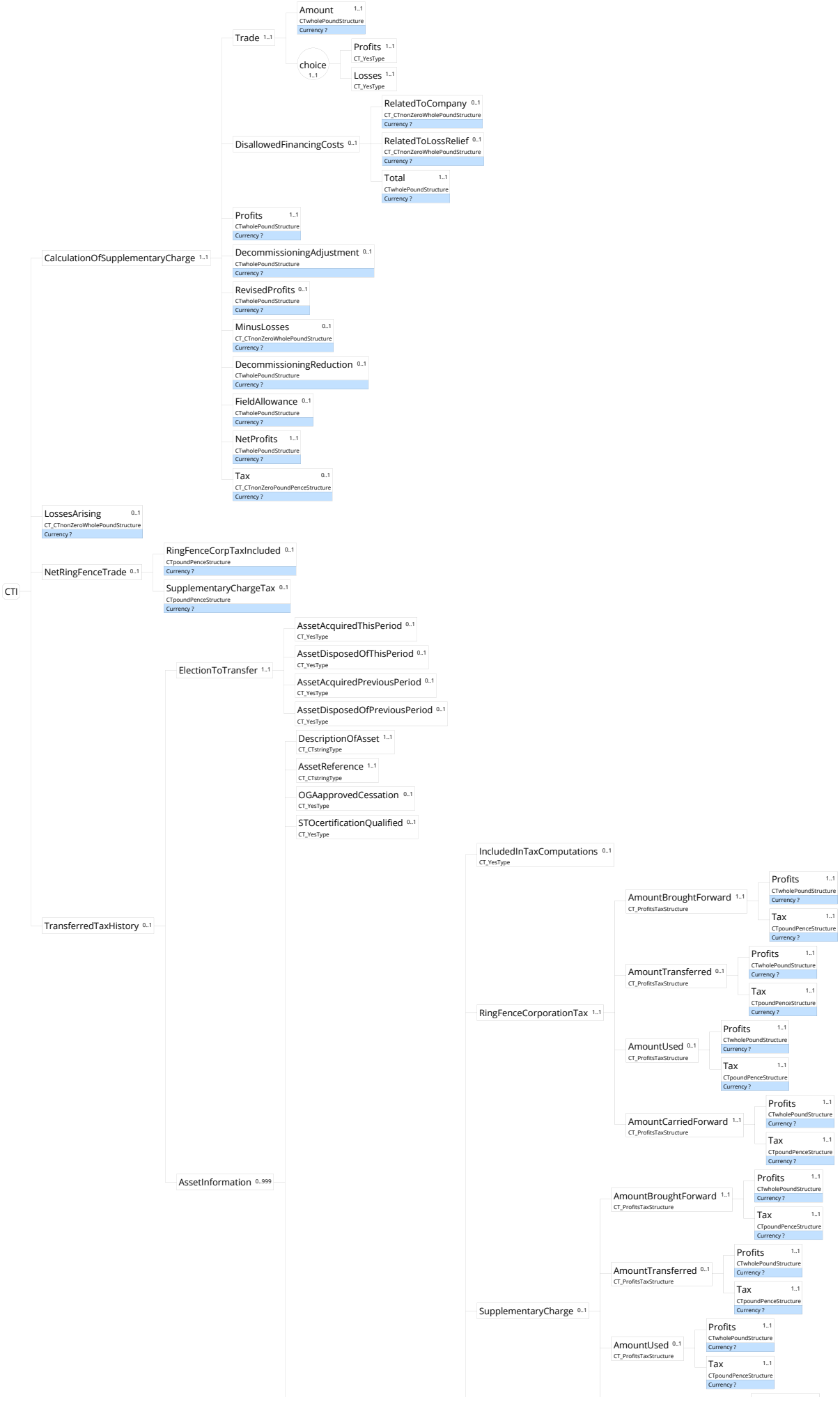
validation rule:

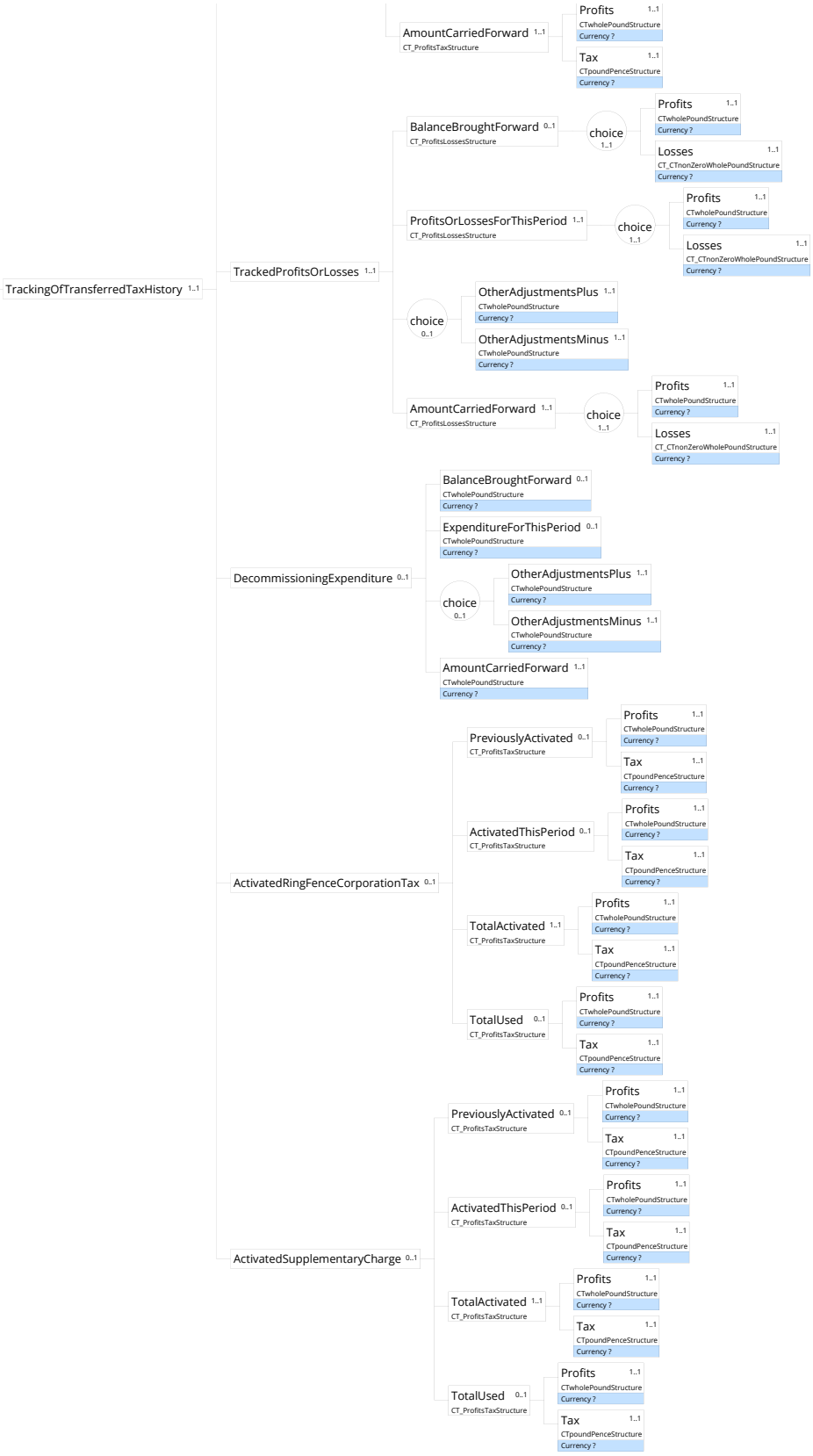
error code: 9750	description: For each iteration of [ROYALTIES], [H5G] must equal [H5D] multiplied by ([H5F] divided by 100) and rounded to the nearest penny (round down for fractions less than half a penny, and round up for fractions of half a penny or greater)
transactional message (en)	All 'Amount of tax deducted from payment' amounts in Boxes H5G must equal 'Gross Amount of Royalty paid' in Boxes H5D multiplied by 'Rate of tax deducted from payment' in Boxes H5F divided by 100 and rounded to the nearest penny (round down for fractions less than half a penny and round up for fractions of half a penny or greater).
transactional message (cy)	Mae'n rhaid i'r holl symiau 'Swm o dreth a didynnwyd o'r taliad' ym Mlychau H5G fod yn hafal i 'Swm Gros Breindal a dalwyd' ym Mlychau H5D wedi ei luosi â 'Cyfradd treth a didynnwyd o'r taliad' ym Mlychau H5F wedi ei rhannu â 100 a'i dalgrynnu i'r geiniog agosaf (talgrynnwch i lawr ar gyfer ffracsiynau sy'n llai na hanner ceiniog ac i fyny ar gyfer ffracsiynau o hanner ceiniog neu fwy).

element: **AdditionalNotes** XML

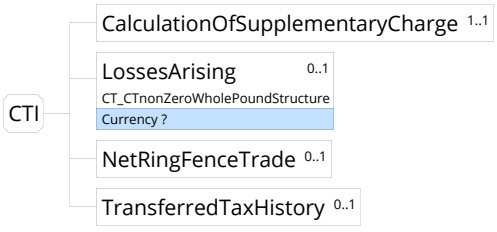


base	CTexcludedCharsStringType
path	[CTH]/Royalties/AdditionalNotes
cardinality	0..1
description	Additional notes
minLength	2
maxLength	56
id	[H5H]


CTI
Trade 1..1
Amount 1..1
CTwholePoundStructure
Currency ?
choice 1..1
Profits 1..1
CT_YesType
Losses 1..1
CT_YesType
DisallowedFinancingCosts 0..1
RelatedToCompany 0..1
CT_CTnonZeroWholePoundStructure
Currency ?
RelatedToLossRelief 0..1
CT_CTnonZeroWholePoundStructure
Currency ?
Total 1..1
CTwholePoundStructure
Currency ?
CalculationOfSupplementaryCharge 1..1
Profits 1..1
CTwholePoundStructure
Currency ?
DecommissioningAdjustment 0..1
CTwholePoundStructure
Currency ?
RevisedProfits 0..1
CTwholePoundStructure
Currency ?
MinusLosses 0..1
CT_CTnonZeroWholePoundStructure
Currency ?
DecommissioningReduction 0..1
CTwholePoundStructure
Currency ?
FieldAllowance 0..1
CTwholePoundStructure
Currency ?
NetProfits 1..1
CTwholePoundStructure
Currency ?
Tax 0..1
CT_CTnonZeroPoundPenceStructure
Currency ?
LossesArising 0..1
CT_CTnonZeroWholePoundStructure
Currency ?
NetRingFenceTrade 0..1
RingFenceCorpTaxIncluded 0..1
CTpoundPenceStructure
Currency ?
SupplementaryChargeTax 0..1
CTpoundPenceStructure
Currency ?
TransferredTaxHistory 0..1
ElectionToTransfer 1..1
AssetAcquiredThisPeriod 0..1
CT_YesType
AssetDisposedOfThisPeriod 0..1
CT_YesType
AssetAcquiredPreviousPeriod 0..1
CT_YesType
AssetDisposedOfPreviousPeriod 0..1
CT_YesType
DescriptionOfAsset 1..1
CT_CTstringType
AssetReference 1..1
CT_CTstringType
OGAapprovedCessation 0..1
CT_YesType
STOcertificationQualified 0..1
CT_YesType
AssetInformation 0..999
IncludedInTaxComputations 0..1
CT_YesType
RingFenceCorporationTax 1..1
AmountBroughtForward 1..1
CT_ProfitsTaxStructure
Profits 1..1
CTwholePoundStructure
Currency ?
Tax 1..1
CTpoundPenceStructure
Currency ?
AmountTransferred 0..1
CT_ProfitsTaxStructure
Profits 1..1
CTwholePoundStructure
Currency ?
Tax 1..1
CTpoundPenceStructure
Currency ?
AmountUsed 0..1
CT_ProfitsTaxStructure
Profits 1..1
CTwholePoundStructure
Currency ?
Tax 1..1
CTpoundPenceStructure
Currency ?
AmountCarriedForward 1..1
CT_ProfitsTaxStructure
Profits 1..1
CTwholePoundStructure
Currency ?
Tax 1..1
CTpoundPenceStructure
Currency ?
SupplementaryCharge 0..1
AmountBroughtForward 1..1
CT_ProfitsTaxStructure
Profits 1..1
CTwholePoundStructure
Currency ?
Tax 1..1
CTpoundPenceStructure
Currency ?
AmountTransferred 0..1
CT_ProfitsTaxStructure
Profits 1..1
CTwholePoundStructure
Currency ?
Tax 1..1
CTpoundPenceStructure
Currency ?
AmountUsed 0..1
CT_ProfitsTaxStructure
Profits 1..1
CTwholePoundStructure
Currency ?
Tax 1..1
CTpoundPenceStructure
Currency ?



type: **CTI** **XML**

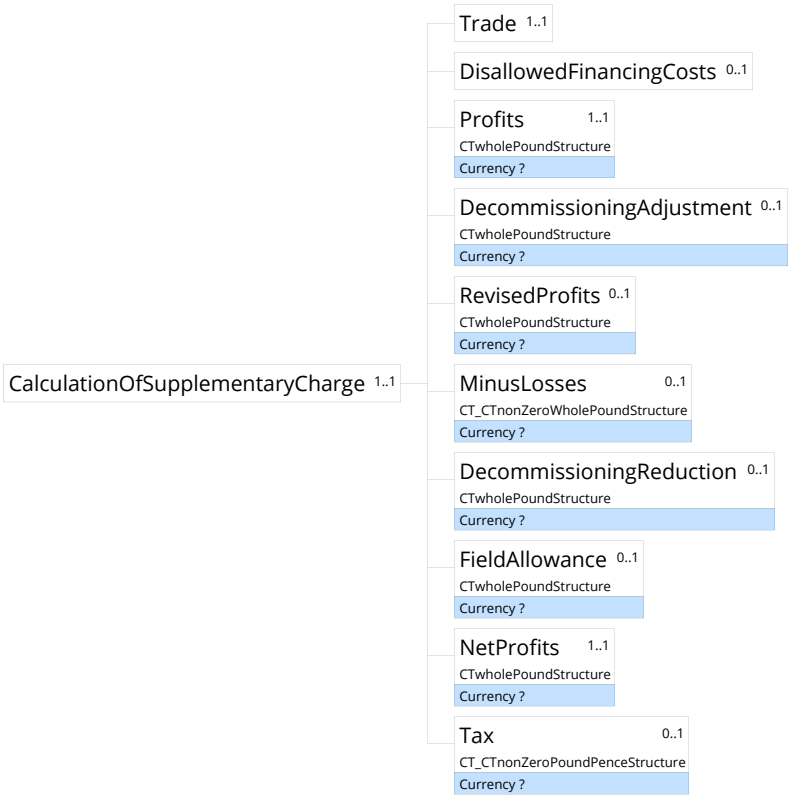


path	[CTI]

validation rule:

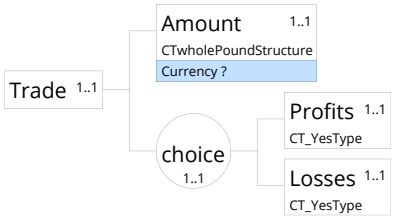
error code: 9800	description: [I70] should be present if [I65] exceeds 0
transactional message (en)	Box I70 must be completed if Box I65 is greater than 0 (zero)
transactional message (cy)	Mae'n rhaid cwblhau Blwch I70 os yw Blwch I65 yn fwy na 0 (sero)
error code: 9801	description: [I75] should be present if [I15] equals 'yes' and ([I5] minus [I20]) exceeds 0
transactional message (en)	Box I75 must be completed if Box I15 is completed and Box I5 minus Box I20 is greater than 0 (zero).
transactional message (cy)	Mae'n rhaid cwblhau Blwch I75 os yw Blwch I15 wedi ei gwblhau a Blwch I5 llai Blwch I20 yn fwy na 0 (sero).

element: **CalculationOfSupplementaryCharge** XML



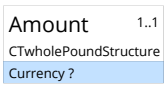
path	[CTI]/CalculationOfSupplementaryCharge
cardinality	1..1
id	[SI021]

element: **Trade** XML



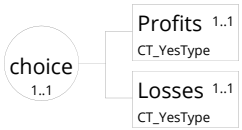
path	[CTI]/CalculationOfSupplementaryCharge/Trade
cardinality	1..1
description	Trade
id	[TRADE]

element: **Amount** XML



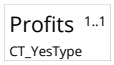
base	CTwholePoundStructure
path	[CTI]/CalculationOfSupplementaryCharge/Trade/Amount
cardinality	1..1
description	Amount of ring fence profit or loss
id	[I5]

choice: XML



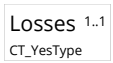
path	[CTI]/CalculationOfSupplementaryCharge/Trade
cardinality	1..1

element: **Profits** XML



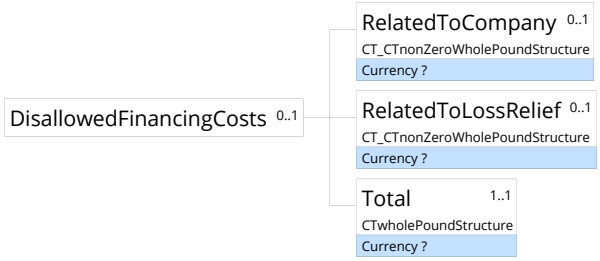
base	CT_YesType
path	[CTI]/CalculationOfSupplementaryCharge/Trade/Profits
cardinality	1..1
description	Ring fence profits
id	[I10]

element: **Losses** XML



base	CT_YesType
path	[CTI]/CalculationOfSupplementaryCharge/Trade/Losses
cardinality	1..1
description	Ring fence losses
id	[I15]

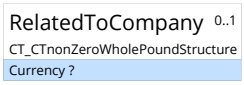
element: **DisallowedFinancingCosts** XML



path	[CTI]/CalculationOfSupplementaryCharge/DisallowedFinancingCosts

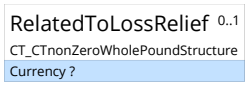
cardinality	0..1
description	Disallowed financing costs
id	[DISALLOWEDFINANCINGCOSTS]

element: **RelatedToCompany** XML



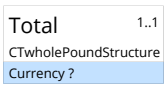
base	CT_CTnonZeroWholePoundStructure
path	[CTI]/CalculationOfSupplementaryCharge/DisallowedFinancingCosts/RelatedToCompany
cardinality	0..1
description	Disallowed financing costs relating to the company itself
id	[I20]

element: **RelatedToLossRelief** XML



base	CT_CTnonZeroWholePoundStructure
path	[CTI]/CalculationOfSupplementaryCharge/DisallowedFinancingCosts/RelatedToLossRelief
cardinality	0..1
description	Disallowed financing costs relating to loss relief surrendered to the company
id	[I25]

element: **Total** XML

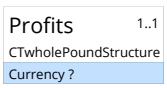


base	CTwholePoundStructure
path	[CTI]/CalculationOfSupplementaryCharge/DisallowedFinancingCosts/Total
cardinality	1..1
description	Total disallowed financing costs
id	[I30]

validation rule:

error code: 9802	description: [I30] should equal [I20] plus [I25]
transactional message (en)	Box I30 must equal the sum of Boxes I20 and I25
transactional message (cy)	Mae'n rhaid i Flwch I30 fod yn hafal i swm Blychau I20 ac I25

element: **Profits** XML

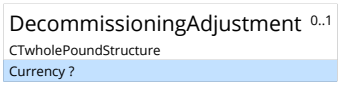


base	CTwholePoundStructure
path	[CTI]/CalculationOfSupplementaryCharge/Profits
cardinality	1..1
description	Adjusted ring fence profits
id	[I35]

validation rule:

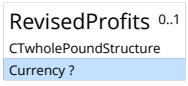
error code: 9803	description: [I35] should equal [I5] plus [I30] if [I10] equals 'yes'
transactional message (en)	If Box I10 is completed then Box I35 must equal the sum of Boxes I5 and I30
transactional message (cy)	Os yw Blwch I10 wedi ei gwblhau yna mae'n rhaid i Flwch I35 fod yn hafal i swm Blychau I5 ac I30
error code: 9804	description: If [I15] is 'yes' then [I35] must equal [I30] minus [I5] if the sum is positive, or zero otherwise.
transactional message (en)	If Box I5 is completed then Box I35 must equal Box I30 minus Box I5. If the result is negative please enter 0 (zero).
transactional message (cy)	Os yw Blwch I5 wedi ei gwblhau yna mae'n rhaid i Flwch I35 fod yn hafal i Flwch I30 llai Blwch I5. Os yw'r canlyniad yn negatif cofnodwch 0 (sero).

element: **DecommissioningAdjustment** XML



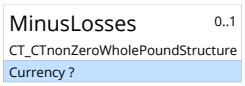
base	CTwholePoundStructure
path	[CTI]/CalculationOfSupplementaryCharge/DecommissioningAdjustment
cardinality	0..1
description	Decommissioning adjustment
id	[I40]

element: **RevisedProfits** XML



base	CTwholePoundStructure
path	[CTI]/CalculationOfSupplementaryCharge/RevisedProfits
cardinality	0..1
description	Revised ring fence profits
id	[I45]

element: **MinusLosses** XML



base	CT_CTnonZeroWholePoundStructure
path	[CTI]/CalculationOfSupplementaryCharge/MinusLosses
cardinality	0..1
description	Losses brought forward or from a later accounting period
id	[I50]

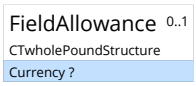
validation rule:

error code: 9805	description: [I50] should not exceed [I35]
transactional message (en)	Box I50 must not be greater than Box I35
transactional message (cy)	Ni ddylai Blwch I50 fod yn fwy na Blwch I35

element: **DecommissioningReduction** XML

base	CTwholePoundStructure
path	[CTI]/CalculationOfSupplementaryCharge/DecommissioningReduction
cardinality	0..1
description	Decommissioning reduction
id	[I55]

element: **FieldAllowance** XML

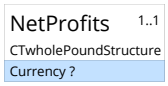


base	CTwholePoundStructure
path	[CTI]/CalculationOfSupplementaryCharge/FieldAllowance
cardinality	0..1
description	The amount of the field allowance
id	[I60]

validation rule:

error code: 9816	description: [I60] should not exceed [I35] minus [I50]
transactional message (en)	Box I60 must not be greater than Box I35 minus Box I50
transactional message (cy)	Ni ddylai Blwch I60 fod yn fwy na Blwch I35 llai Blwch I50

element: **NetProfits** XML

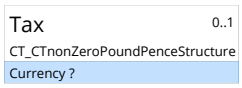


base	CTwholePoundStructure
path	[CTI]/CalculationOfSupplementaryCharge/NetProfits
cardinality	1..1
description	Net profits subject to ring fence charge
id	[I65]

validation rule:

error code: 9817	description: [I65] should equal [I45] minus the sum of [I50], [I55] and [I60]
transactional message (en)	Box I65 must equal Box I45 minus the sum of Boxes I50, I55 and I60
transactional message (cy)	Mae'n rhaid i Flwch I65 fod yn hafal i Flwch I45 llai swm Blychau I50, I55 ac I60

element: **Tax** XML



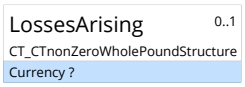
base	CT_CTnonZeroPoundPenceStructure
path	[CTI]/CalculationOfSupplementaryCharge/Tax
cardinality	0..1
description	Tax at supplementary charge rate
id	[I70]

validation rule:

error code: 9807	description: [505] should be present and equal to [I70] if [I70] is present
transactional message (en)	If Box I70 is completed then Box 505 must be completed and equal to Box I70

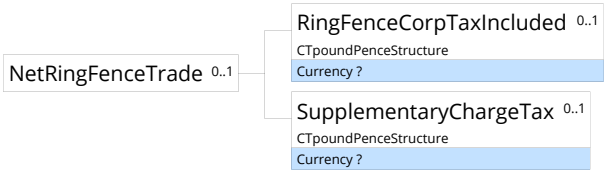
transactional message (cy)	Os yw Blwch I70 wedi ei gwblhau mae'n rhaid i Flwch 505 fod wedi ei gwblhau ac yn hafal i Flwch I70
error code: 9819	description: If [RF-SUPPLEMENTARY-CHARGE-RATE] changes in the period [30] to [35] inclusive: let part1 = (the number of days from [30] to the end of the old rate inclusive, multiplied by [I65] and divided by number of days from [30] to [35] inclusive); let part2 = [I65] minus part1; [I70] must equal part1 at the former value of [RF-SUPPLEMENTARY-CHARGE-RATE] + part2 at the latter value of [RF-SUPPLEMENTARY-CHARGE-RATE] To round part1: If the pence figure is equal to or greater than 50p then round part1 up, otherwise round part1 down, to the nearest whole pound.
transactional message (en)	If the ring fence supplementary charge rate changes in the accounting period of the return then Box I70 must be calculated as follows. Part1 equals the number of days from the return period From date in Box 30 to the date the rate changed multiplied by Box I65 and divided by the number of days in the accounting period of the return. If the pence figure is equal to or greater than 50p then round Part1 up otherwise round down, to the nearest whole pound. Part2 equals Box I65 minus Part1. Multiply each Part by the applicable ring fence supplementary charge rate and add together
error code: 9818	description: If [RF-SUPPLEMENTARY-CHARGE-RATE] does not change in the period [30] to [35] inclusive: [I70] should equal [I65] at [RF-SUPPLEMENTARY-CHARGE-RATE] for that period
transactional message (en)	If the ring fence supplementary charge rate does not change in the accounting period of the return then Box I70 must equal Box I65 multiplied by the ring fence supplementary charge rate for that period

element: **LossesArising** XML



base	CT_CTnonZeroWholePoundStructure
path	[CTI]/LossesArising
cardinality	0..1
description	Ring fence trade losses arising in period
id	[I75]

element: **NetRingFenceTrade** XML



path	[CTI]/NetRingFenceTrade
cardinality	0..1
id	[SI020]

element: **RingFenceCorpTaxIncluded** XML

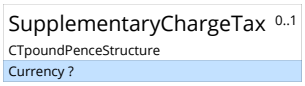
base	CTpoundPenceStructure
path	[CTI]/NetRingFenceTrade/RingFenceCorpTaxIncluded
cardinality	0..1
description	Ring fence corporation tax net of deductions in terms of tax
id	[I80]

validation rule:

error code: 9813	description: [585] must be present and equal to [I80] if [I80] is present
transactional message (en)	If Box I80 is completed then Box 585 must be completed and equal to Box I80

transactional message (cy)	Os yw Blwch I80 wedi ei gwblhau mae'n rhaid i Flwch 585 fod wedi ei gwblhau ac yn hafal i Flwch I80

element: **SupplementaryChargeTax** XML

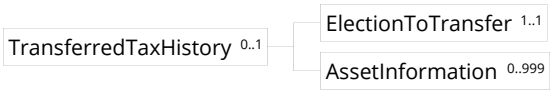


base	CTpoundPenceStructure
path	[CTI]/NetRingFenceTrade/SupplementaryChargeTax
cardinality	0..1
description	Supplementary charge tax
id	[I85]

validation rule:

error code: 9814	description: [590] must be present and equal to [I85] if [I85] is present
transactional message (en)	If Box I85 is completed then Box 590 must be completed and equal to Box I85
transactional message (cy)	Os yw Blwch I85 wedi ei gwblhau mae'n rhaid i Flwch 590 fod wedi ei gwblhau ac yn hafal i Flwch I85

element: **TransferredTaxHistory** XML

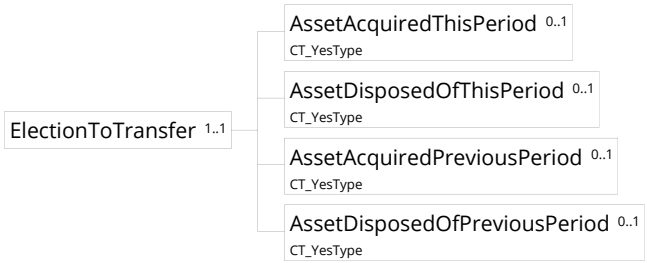


path	[CTI]/TransferredTaxHistory
cardinality	0..1
description	Transferred tax history
id	[TRANSFERREDTAXHISTORY]

validation rule:

error code: 9328	description: At least one occurrence of [ASSETINFORMATION] should be present if [I90] is present
transactional message (en)	[ASSETINFORMATION] must be completed if Box I90 is completed.
error code: 9329	description: At least one occurrence of [ASSETINFORMATION] should be present if [I100] is present
transactional message (en)	[ASSETINFORMATION] must be completed if Box I100 is completed.

element: **ElectionToTransfer** XML

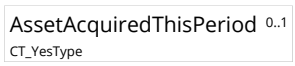


path	[CTI]/TransferredTaxHistory/ElectionToTransfer
cardinality	1..1
description	Election to transfer tickboxes
id	[ELECTIONTOTRANSFER]

validation rule:

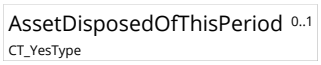
error code: 9330	description: If [ELECTIONTOTRANSFER] is present at least one of [I90], [I95], [I100] or [I105] should be present
transactional message (en)	If [ELECTIONTOTRANSFER] is completed at least one of the following Boxes must be completed: I90 , I95, I100 and I105.

element: **AssetAcquiredThisPeriod** XML



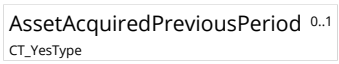
base	CT_YesType
path	[CTI]/TransferredTaxHistory/ElectionToTransfer/AssetAcquiredThisPeriod
cardinality	0..1
description	An election to transfer tax history has been made in the period covered by this return - Asset(s) acquired
id	[I90]

element: **AssetDisposedOfThisPeriod** XML



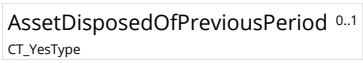
base	CT_YesType
path	[CTI]/TransferredTaxHistory/ElectionToTransfer/AssetDisposedOfThisPeriod
cardinality	0..1
description	An election to transfer tax history has been made in the period covered by this return - Asset(s) disposed of
id	[I95]

element: **AssetAcquiredPreviousPeriod** XML



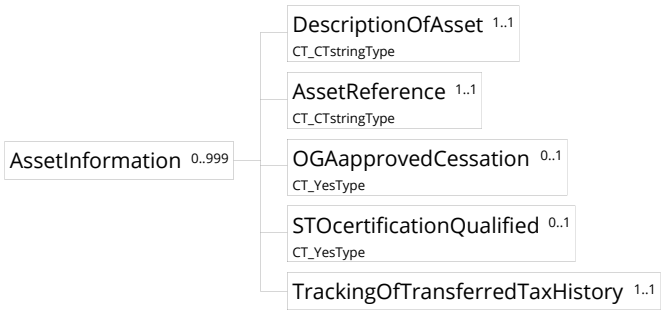
base	CT_YesType
path	[CTI]/TransferredTaxHistory/ElectionToTransfer/AssetAcquiredPreviousPeriod
cardinality	0..1
description	An election to transfer tax history has been made in a previous accounting period - Asset(s) acquired
id	[I100]

element: **AssetDisposedOfPreviousPeriod** XML



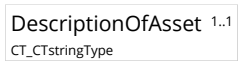
base	CT_YesType
path	[CTI]/TransferredTaxHistory/ElectionToTransfer/AssetDisposedOfPreviousPeriod
cardinality	0..1
description	An election to transfer tax history has been made in a previous accounting period - Asset(s) disposed of
id	[I105]

element: **AssetInformation** XML



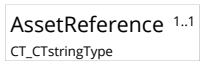
path	[CTI]/TransferredTaxHistory/AssetInformation
cardinality	0..999
description	Asset information
id	[ASSETINFORMATION]

element: **DescriptionOfAsset** XML



base	CT_CTstringType
path	[CTI]/TransferredTaxHistory/AssetInformation/DescriptionOfAsset
cardinality	1..1
description	Description of asset
maxLength	300
id	[I110]

element: **AssetReference** XML

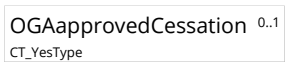


base	CT_CTstringType
path	[CTI]/TransferredTaxHistory/AssetInformation/AssetReference
cardinality	1..1
description	Asset reference
example	AAAAAA000
pattern	[A-Z]{6}[0-9]{3}
id	[I115]

validation rule:

error code: 9475	description: [I115] must be unique within the submission.
transactional message (en)	Asset Reference (Box I115) must be unique within the submission.

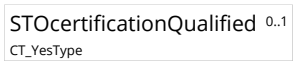
element: **OGAapprovedCessation** XML



base	CT_YesType
path	[CTI]/TransferredTaxHistory/AssetInformation/OGAapprovedCessation
cardinality	0..1
description	Put an 'X' in box I120 if OGA has approved the cessation of production

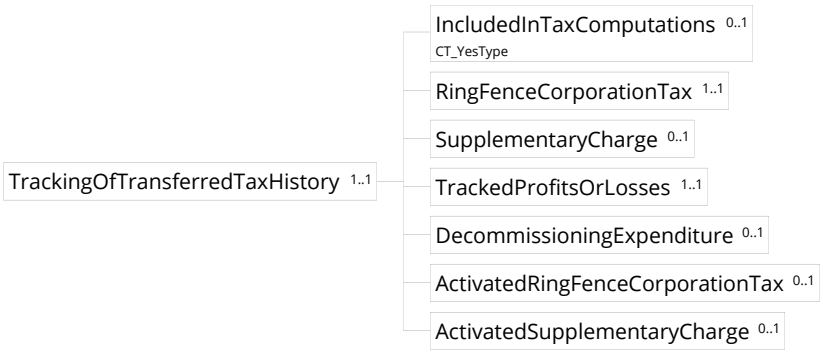
id	[I120]

element: **STOcertificationQualified** XML



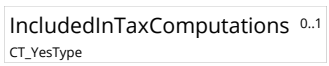
base	CT_YesType
path	[CTI]/TransferredTaxHistory/AssetInformation/STOcertificationQualified
cardinality	0..1
description	Put an 'X' in box I125 if STO certification of tracking is qualified
id	[I125]

element: **TrackingOfTransferredTaxHistory** XML



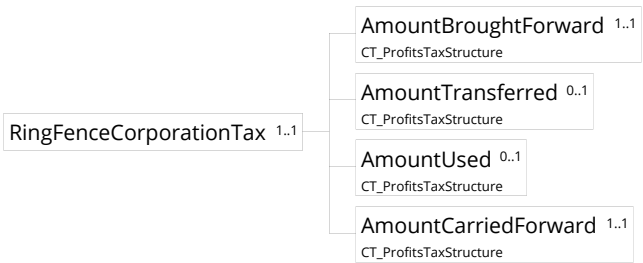
path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory
cardinality	1..1
description	Tracking of transferred tax history
id	[TRACKINGOFTRANSFERREDTAXHISTORY]

element: **IncludedInTaxComputations** XML



base	CT_YesType
path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/IncludedInTaxComputations
cardinality	0..1
description	Put an 'X' in box I130 if a detailed schedule of the accounting periods and rates applying is included in the tax computations
id	[I130]

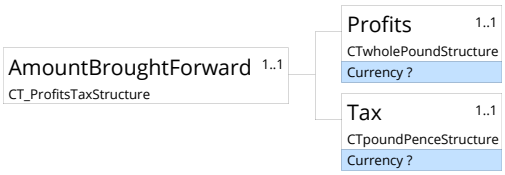
element: **RingFenceCorporationTax** XML



path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/RingFenceCorporationTax

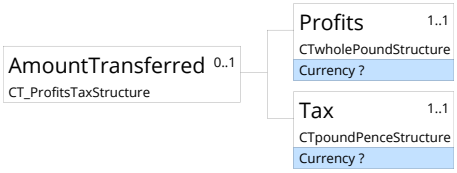
cardinality	1..1
description	Transferred tax history - Ring fence corporation tax
id	[I135]

element: **AmountBroughtForward** XML



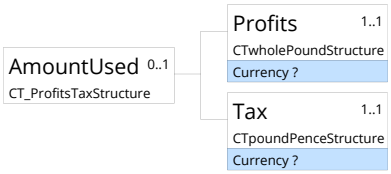
base	CT_ProfitsTaxStructure
path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/RingFenceCorporationTax/AmountBroughtForward
cardinality	1..1
description	Amount brought forward or acquired
id	[I135A]

element: **AmountTransferred** XML



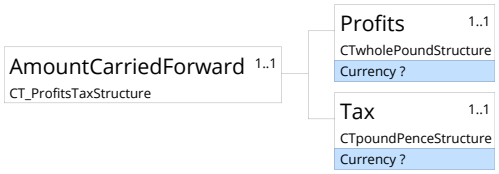
base	CT_ProfitsTaxStructure
path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/RingFenceCorporationTax/AmountTransferred
cardinality	0..1
description	Amount transferred
id	[I135B]

element: **AmountUsed** XML



base	CT_ProfitsTaxStructure
path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/RingFenceCorporationTax/AmountUsed
cardinality	0..1
description	Amount used this period
id	[I135C]

element: **AmountCarriedForward** XML

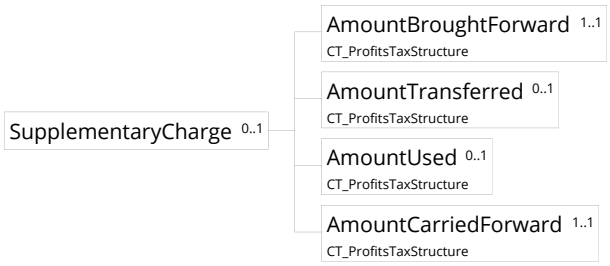


base	CT_ProfitsTaxStructure
path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/RingFenceCorporationTax/AmountCarriedForward
cardinality	1..1
description	Amount carried forward
id	[I135D]

validation rule:

error code: 9476	description: The [PTPROFITS] component of [I135D] should equal the [PTPROFITS] component of [I135A] minus the [PTPROFITS] components of [I135B] and [I135C].
transactional message (en)	The PROFITS in Box I135D should equal the PROFITS of Box I135A minus the PROFITS of Boxes I135B and Box I135C.
error code: 9477	description: The [PTTAX] component of [I135D] should equal the [PTTAX] component of [I135A] minus the [PTTAX] components of [I135B] and [I135C].
transactional message (en)	The TAX in box I135D should equal the TAX of Box I135A minus the TAX in Boxes I135B and I135C.

element: **SupplementaryCharge** XML

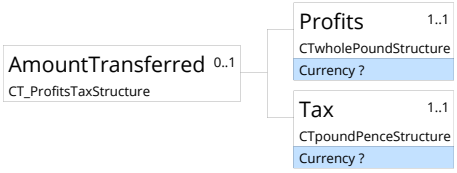


path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/SupplementaryCharge
cardinality	0..1
description	Transferred tax history - Supplementary charge
id	[I140]

element: **AmountBroughtForward** XML

base	CT_ProfitsTaxStructure
path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/SupplementaryCharge/AmountBroughtForward
cardinality	1..1
description	Amount brought forward or acquired
id	[I140A]

element: **AmountTransferred** XML



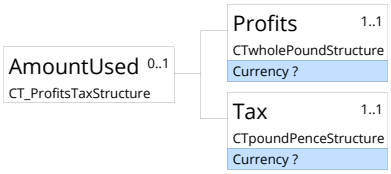
base	CT_ProfitsTaxStructure

path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/SupplementaryCharge/AmountTransferred
cardinality	0..1
description	Amount transferred
id	[I140B]

validation rule:

error code: 9478	description: [I135B] should be present if [I140B] is present
transactional message (en)	If Box I140B is completed then Box I135B must be completed.

element: **AmountUsed** XML

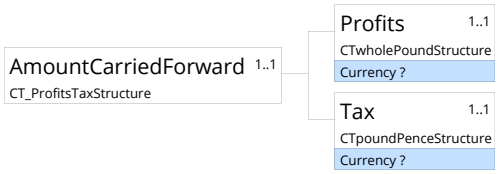


base	CT_ProfitsTaxStructure
path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/SupplementaryCharge/AmountUsed
cardinality	0..1
description	Amount used this period
id	[I140C]

validation rule:

error code: 9479	description: [I135C] should be present if [I140C] is present
transactional message (en)	If Box I140C is completed then Box I135C must be completed.

element: **AmountCarriedForward** XML

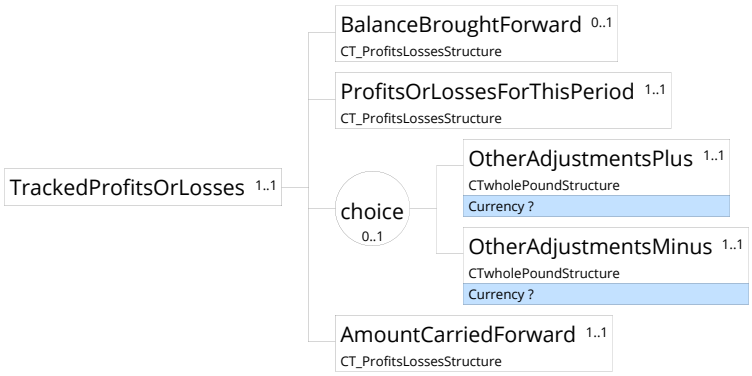


base	CT_ProfitsTaxStructure
path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/SupplementaryCharge/AmountCarriedForward
cardinality	1..1
description	Amount carried forward
id	[I140D]

validation rule:

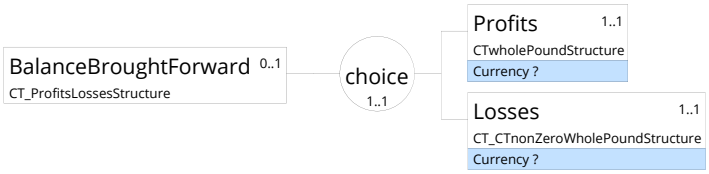
error code: 9480	description: The [PTPROFITS] component of [I140D] should equal the [PTPROFITS] component of [I140A] minus the [PTPROFITS] components of [I140B] and [I140C].
transactional message (en)	The PROFITS in Box I140D should equal the PROFITS of Box I140A minus the PROFITS of boxes I140B and I140C.
error code: 9481	description: The [PTTAX] component of [I140D] should equal the [PTTAX] component of [I140A] minus the [PTTAX] components of [I140B] and [I140C].
transactional message (en)	The TAX in Box I140D should equal the TAX of Box I140A minus the TAX of Boxes I140B and I140C.

element: **TrackedProfitsOrLosses** XML



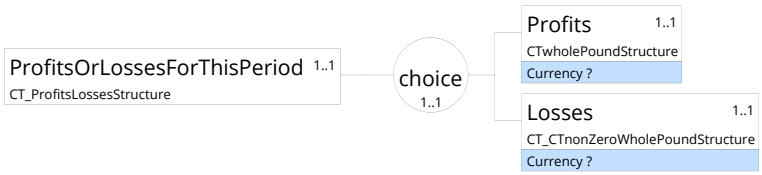
path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/TrackedProfitsOrLosses
cardinality	1..1
description	Tracked profits or losses
id	[I145]

element: **BalanceBroughtForward** XML



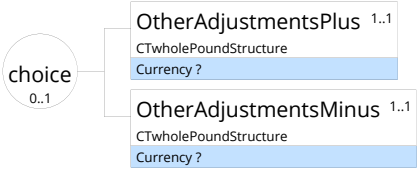
base	CT_ProfitsLossesStructure
path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/TrackedProfitsOrLosses/BalanceBroughtForward
cardinality	0..1
description	Balance brought forward
id	[I145A]

element: **ProfitsOrLossesForThisPeriod** XML



base	CT_ProfitsLossesStructure
path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/TrackedProfitsOrLosses/ProfitsOrLossesForThisPeriod
cardinality	1..1
description	Profits or losses for this period
id	[I145B]

choice: XML



path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/TrackedProfitsOrLosses
cardinality	0..1

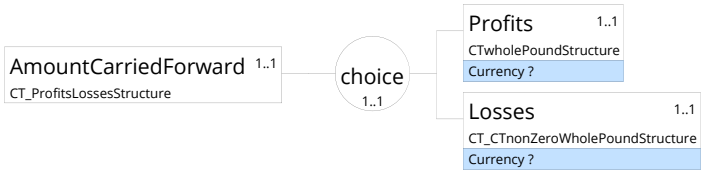
element: **OtherAdjustmentsPlus** XML

base	CTwholePoundStructure
path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/TrackedProfitsOrLosses/OtherAdjustmentsPlus
cardinality	1..1
description	Other adjustments Plus
id	[I145C1]

element: **OtherAdjustmentsMinus** XML

base	CTwholePoundStructure
path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/TrackedProfitsOrLosses/OtherAdjustmentsMinus
cardinality	1..1
description	Other adjustments Minus
id	[I145C2]

element: **AmountCarriedForward** XML

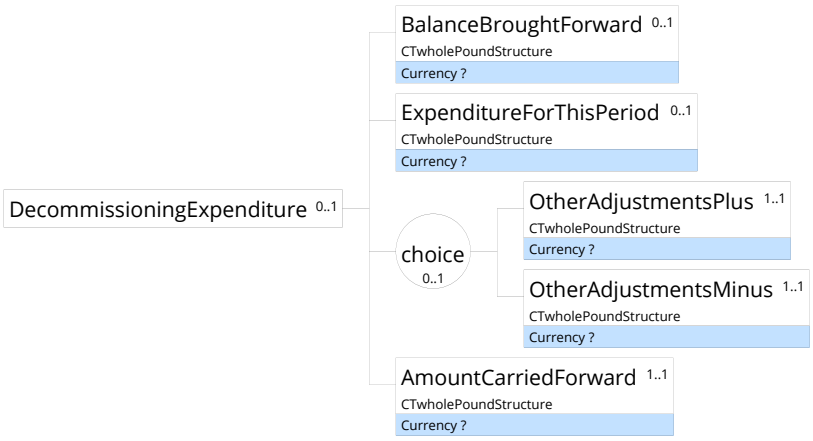


base	CT_ProfitsLossesStructure
path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/TrackedProfitsOrLosses/AmountCarriedForward
cardinality	1..1
description	Amount carried forward
id	[I145D]

validation rule:

error code: 9482	description: [I145D] should be the sum of [I145A] + [I145B] + [I145C1] - [I145C2], where [PLPROFITS] components are considered positive while [PLLOSSES] components are considered negative.
transactional message (en)	Where the profits figure is positive and losses negative, Box I145D should equal the sum of Boxes I145A + I145B + 145C1 minus I145C2.

element: **DecommissioningExpenditure** XML



path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/DecommissioningExpenditure
cardinality	0..1
description	Decommissioning expenditure
id	[I150]

validation rule:

error code: 9483	description: If [I150] is present at least one of [I150A] or [I150B] should be present
transactional message (en)	If Box I150 is completed then at least one of Box I150A or I150B should be completed.

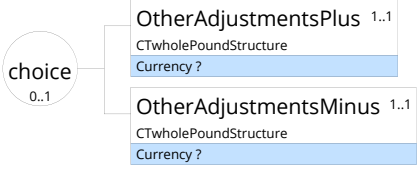
element: **BalanceBroughtForward** XML

base	CTwholePoundStructure
path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/DecommissioningExpenditure/BalanceBroughtForward
cardinality	0..1
description	Balance brought forward
id	[I150A]

element: **ExpenditureForThisPeriod** XML

base	CTwholePoundStructure
path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/DecommissioningExpenditure/ExpenditureForThisPeriod
cardinality	0..1
description	Expenditure for this period
id	[I150B]

choice: XML



path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/Decommissioning Expenditure
cardinality	0..1

element: **OtherAdjustmentsPlus** XML

base	CTwholePoundStructure
path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/Decommissioning Expenditure/OtherAdjustmentsPlus
cardinality	1..1
description	Other adjustments Plus
id	[I150C1]

element: **OtherAdjustmentsMinus** XML

base	CTwholePoundStructure
path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/Decommissioning Expenditure/OtherAdjustmentsMinus
cardinality	1..1
description	Other adjustments Minus
id	[I150C2]

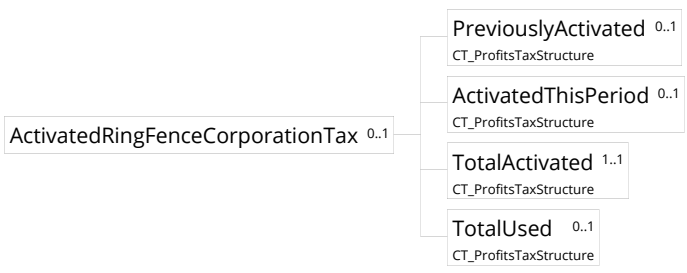
element: **AmountCarriedForward** XML

base	CTwholePoundStructure
path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/Decommissioning Expenditure/AmountCarriedForward
cardinality	1..1
description	Amount carried forward
id	[I150D]

validation rule:

error code: 9484	description: [I150D] should equal the sum of [I150A], [I150B], and [I150C1] minus [I150C2]
transactional message (en)	Box I150D must equal the sum of Boxes I150A, I150B, and I150C1 minus Box I150C2.

element: **ActivatedRingFenceCorporationTax** XML

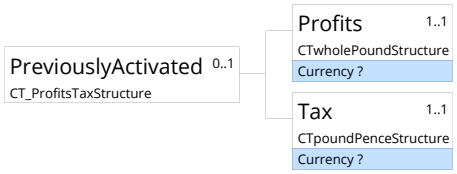


path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/ActivatedRingFenceCorporationTax
cardinality	0..1
description	Activated transferred tax history - Ring fence corporation tax
id	[I155]

validation rule:

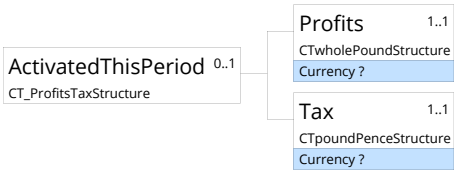
error code: 9485	description: If [I155] is present at least one of [I155A] and [I155B] must be present
transactional message (en)	If Box I155 is completed at least one of the following Boxes must be completed: I155A, I155B.

element: **PreviouslyActivated** XML



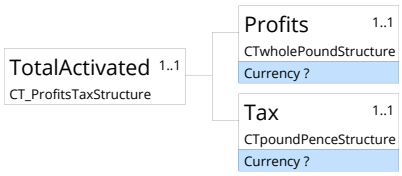
base	CT_ProfitsTaxStructure
path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/ActivatedRingFenceCorporationTax/PreviouslyActivated
cardinality	0..1
description	Previously activated
id	[I155A]

element: **ActivatedThisPeriod** XML



base	CT_ProfitsTaxStructure
path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/ActivatedRingFenceCorporationTax/ActivatedThisPeriod
cardinality	0..1
description	Activated this period
id	[I155B]

element: **TotalActivated** XML

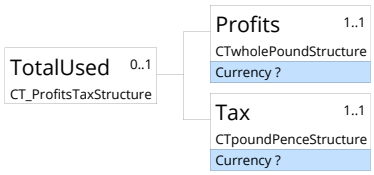


base	CT_ProfitsTaxStructure
path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/ActivatedRingFenceCorporationTax/TotalActivated
cardinality	1..1
description	Total activated
id	[I155C]

validation rule:

error code: 9486	description: The [PTPROFITS] component of [I155C] should equal the [PTPROFITS] component of [I155A] plus the [PTPROFITS] component of [I155B]
transactional message (en)	The PROFITS in Box I155C should equal the PROFITS in Box I155A plus the PROFITS in Box I155B.
error code: 9487	description: The [PTTAX] component of [I155C] should equal the [PTTAX] component of [I155A] plus the [PTTAX] component of [I155B]
transactional message (en)	The TAX in Box I155C should equal the TAX in Box I155A plus the Tax in Box I155B.

element: **TotalUsed** XML

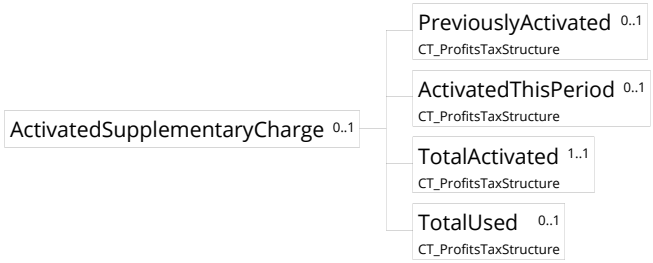


base	CT_ProfitsTaxStructure
path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/ActivatedRingFenceCorporationTax/TotalUsed
cardinality	0..1
description	Total used
id	[I155D]

validation rule:

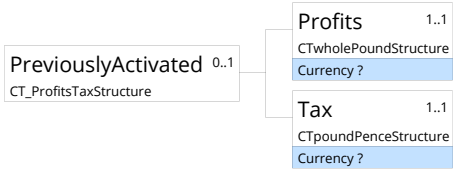
error code: 9488	description: The [PTPROFITS] component of [I155D] should not exceed the [PTPROFITS] component of [I155C]
transactional message (en)	The profits in Box I155D should not exceed the profits in Box I155C.
error code: 9489	description: The [PTTAX] component of [I155D] should not exceed the [PTTAX] component of [I155C]
transactional message (en)	The tax in Box I155D should not exceed the tax in Box I155C.

element: **ActivatedSupplementaryCharge** XML



path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/ActivatedSupplementaryCharge
cardinality	0..1
description	Activated transferred tax history - Supplementary charge
id	[I160]

element: **PreviouslyActivated** XML



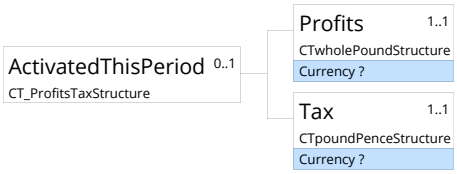
base	CT_ProfitsTaxStructure

path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/ActivatedSupplementaryCharge/PreviouslyActivated
cardinality	0..1
description	Previously activated
id	[I160A]

validation rule:

error code: 9490	description: [I155A] should be present if [I160A] is present
transactional message (en)	Box I155A must be completed if Box I160A is completed.

element: **ActivatedThisPeriod** XML

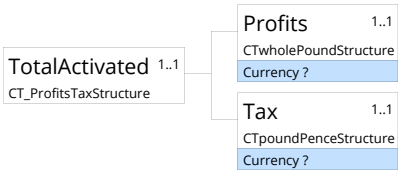


base	CT_ProfitsTaxStructure
path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/ActivatedSupplementaryCharge/ActivatedThisPeriod
cardinality	0..1
description	Activated this period
id	[I160B]

validation rule:

error code: 9491	description: [I155B] should be present if [I160B] is present
transactional message (en)	Box I155B must be completed if Box I160B is completed.

element: **TotalActivated** XML

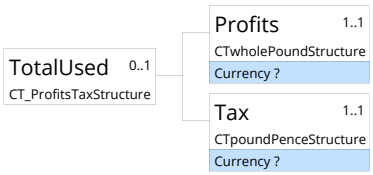


base	CT_ProfitsTaxStructure
path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/ActivatedSupplementaryCharge/TotalActivated
cardinality	1..1
description	Total activated
id	[I160C]

validation rule:

error code: 9492	description: [I155C] should be present if [I160C] is present
transactional message (en)	Box I155C must be completed if Box I160C is completed.

element: **TotalUsed** XML



base	CT_ProfitsTaxStructure

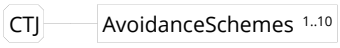
path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/ActivatedSupplementaryCharge/TotalUsed
cardinality	0..1
description	Total used
id	[I160D]

validation rule:

error code: 9493	description: [I155D] should be present if [I160D] is present
transactional message (en)	Box I155D must be completed if Box I160D is completed.

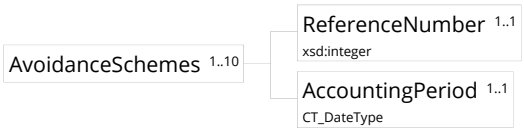
CTJ XML

type: CTJ XML



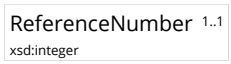
path	[CTJ]

element: AvoidanceSchemes XML



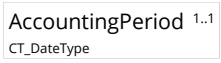
path	[CTJ]/AvoidanceSchemes
cardinality	1..10
description	Avoidance schemes
id	[AVOIDANCESCHEMES]

element: ReferenceNumber XML



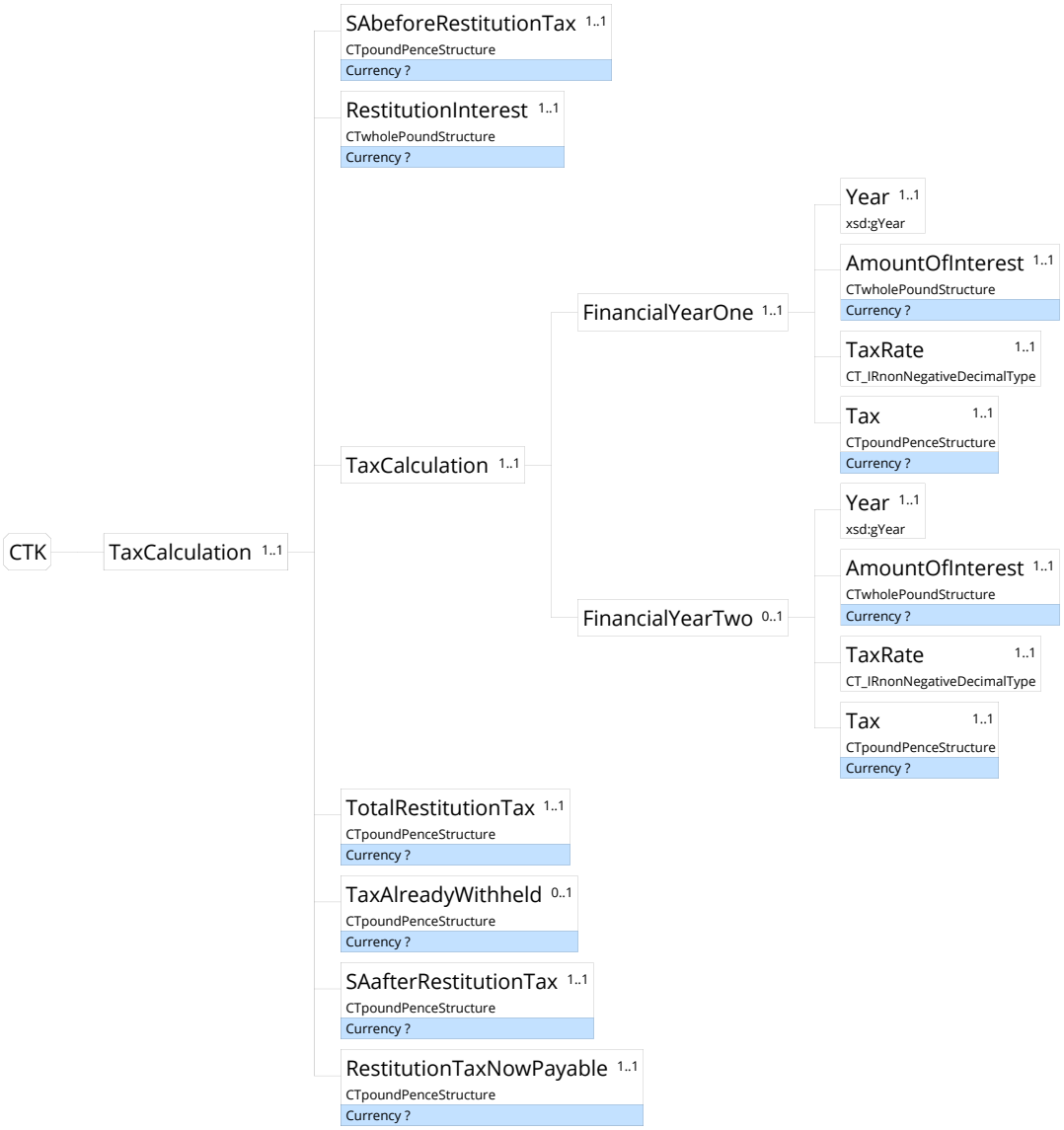
base	xsd:integer
path	[CTJ]/AvoidanceSchemes/ReferenceNumber
cardinality	1..1
description	Reference number
example	12345678
pattern	[0-9]{8}
maxInclusive	99999999
id	[J5]

element: AccountingPeriod XML

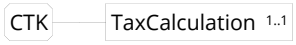


base	CT_DateType
path	[CTJ]/AvoidanceSchemes/AccountingPeriod
cardinality	1..1
description	Accounting period
example	2004-12-12
id	[J5A]

CTK XML

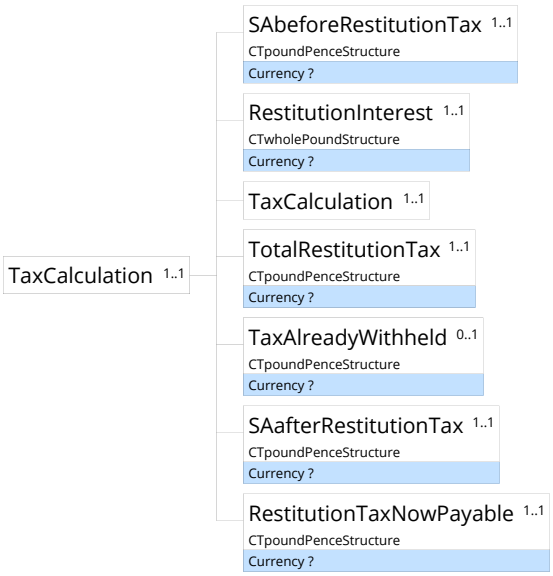


type: **CTK** XML



path	[CTK]
description	Restitution tax

element: **TaxCalculation** XML



path	[CTK]/TaxCalculation
cardinality	1..1
description	Tax calculation
id	[SK001]

element: **SAbeforeRestitutionTax** XML

base	CTpoundPenceStructure
path	[CTK]/TaxCalculation/SAbeforeRestitutionTax
cardinality	1..1
description	Self-assessment of tax payable before restitution tax
id	[K5]

validation rule:

error code: 9462	description: [K5] should equal [525].
transactional message (en)	Box K5 must equal Box 525.
transactional message (cy)	Mae'n rhaid i Flwch K5 fod yn hafal i Flwch 525

element: **RestitutionInterest** XML

base	CTwholePoundStructure
path	[CTK]/TaxCalculation/RestitutionInterest
cardinality	1..1
description	Restitution interest
id	[K10]

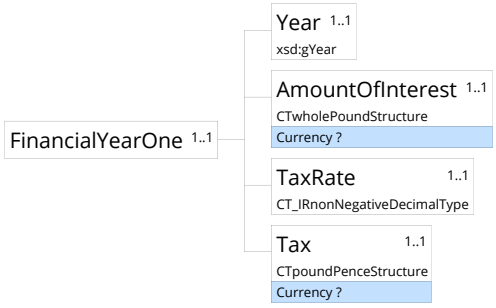
element: **TaxCalculation** XML

path	[CTK]/TaxCalculation/TaxCalculation
cardinality	1..1
description	Tax calculation table
id	[K15]

validation rule:

error code: 9220	description: [K15.2] should be submitted if [35] falls in the financial year following the financial year of [30].
transactional message (en)	Box K15.2 must be submitted if the return period to date in Box 35 falls in the financial year following the financial year of the return period from date in Box 30.

element: **FinancialYearOne** XML



path	[CTK]/TaxCalculation/TaxCalculation/FinancialYearOne
cardinality	1..1
id	[K15.1]

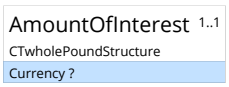
element: **Year** XML

base	xsd:gYear
path	[CTK]/TaxCalculation/TaxCalculation/FinancialYearOne/Year
cardinality	1..1
description	Financial year one
example	2016
pattern	[0-9]{4}
id	[K15.1A]

validation rule:

error code: 9221	description: [K15.1A] should equal the equivalent financial year of the date in [30].
transactional message (en)	Box K15.1A must equal the equivalent financial year of the return period From date in Box 30
transactional message (cy)	Mae'n rhaid i Flwch K15.1A fod yn hafal i'r flwyddyn ariannol gyfwerth o ddyddiad O cyfnod y ffurflen dreth ym Mlwch 30

element: **AmountOfInterest** XML



base	CTwholePoundStructure
path	[CTK]/TaxCalculation/TaxCalculation/FinancialYearOne/AmountOfInterest
cardinality	1..1
description	Amount of interest
id	[K15.1B]

validation rule:

error code: 9222	description: If [K15.2] is absent, [K15.1B] should equal [K10].
transactional message (en)	If Box K15.2 is not completed then Box K15.1B must equal Box K10
error code: 9223	description: If [K15.2] is present, [K15.1B] should be less than or equal to [K10].
transactional message (en)	If Box K15.2 is completed then Box K15.1B must be less than or equal to Box K10.

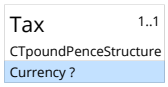
element: **TaxRate** XML

base	CT_IRnonNegativeDecimalType
path	[CTK]/TaxCalculation/TaxCalculation/FinancialYearOne/TaxRate
cardinality	1..1
description	Rate of tax
minInclusive	0.00
maxInclusive	100.00
id	[K15.1C]

validation rule:

error code: 9224	description: [K15.1C] should equal [RESTITUTION INTEREST TAX RATE].
transactional message (en)	Box K15.1C must equal the Restitution interest tax rate

element: **Tax** XML

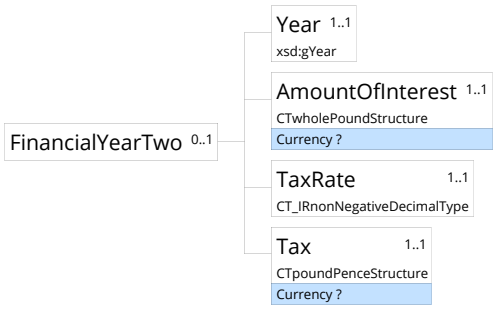


base	CTpoundPenceStructure
path	[CTK]/TaxCalculation/TaxCalculation/FinancialYearOne/Tax
cardinality	1..1
description	Tax
id	[K15.1D]

validation rule:

error code: 9225	description: [K15.1D] should equal [K15.1B] multiplied by ([K15.1C] divided by 100) rounded to two decimal places (round up if third decimal is greater than or equal to 5, otherwise round down).
transactional message (en)	Box K15.1D must equal Box K15.1B multiplied by (Box K15.1C divided by 100) rounded to two decimal places (round up if third decimal is greater than or equal to 5, otherwise round down).

element: **FinancialYearTwo** XML



path	[CTK]/TaxCalculation/TaxCalculation/FinancialYearTwo
cardinality	0..1
id	[K15.2]

validation rule:

error code: 9226	description: [K15.2] should not be submitted if [30] and [35] both fall within the same financial year.
transactional message (en)	Box K15.2 must not be completed if the return period date 'From' and 'To' both fall within the same financial year.

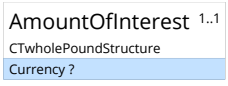
element: **Year** XML

base	xsd:gYear
path	[CTK]/TaxCalculation/TaxCalculation/FinancialYearTwo/Year
cardinality	1..1
description	Financial year two
example	2017
pattern	[0-9]{4}
id	[K15.2A]

validation rule:

error code: 9227	description: [K15.2A] should equal [K15.1A] plus 1.
transactional message (en)	Box K15.2A must equal Box K15.1A plus one
transactional message (cy)	Mae'n rhaid i Flwch K15.2A fod yn hafal i Blwch K15.1A plws un.

element: **AmountOfInterest** XML



base	CTwholePoundStructure
path	[CTK]/TaxCalculation/TaxCalculation/FinancialYearTwo/AmountOfInterest
cardinality	1..1
description	Amount of interest
id	[K15.2B]

validation rule:

error code: 9228	description: [K15.2B] should equal [K10] minus [K15.1B].
transactional message (en)	Box K15.2B must equal Box K10 minus Box K15.1B.
transactional message (cy)	Mae'n rhaid i Flwch K15.2B fod yn hafal i Flwch K10 llai Blwch K15.1B

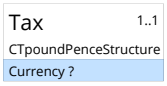
element: **TaxRate** XML

base	CT_IRnonNegativeDecimalType
path	[CTK]/TaxCalculation/TaxCalculation/FinancialYearTwo/TaxRate
cardinality	1..1
description	Rate of tax
minInclusive	0.00
maxInclusive	100.00
id	[K15.2C]

validation rule:

error code: 9229	description: [K15.2C] should equal [RESTITUTION INTEREST TAX RATE].
transactional message (en)	Box K15.2C must equal the Restitution interest tax rate

element: **Tax** XML

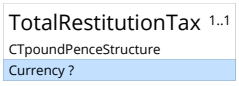


base	CTpoundPenceStructure
path	[CTK]/TaxCalculation/TaxCalculation/FinancialYearTwo/Tax
cardinality	1..1
description	Tax
id	[K15.2D]

validation rule:

error code: 9230	description: [K15.2D] should equal [K15.2B] multiplied by ([K15.2C] divided by 100) rounded to two decimal places (round up if third decimal is greater than or equal to 5, otherwise round down).
transactional message (en)	Box K15.2D must equal Box K15.2B multiplied by Box K15.2C divided by 100) rounded to two decimal places (round up if third decimal is greater than or equal to 5, otherwise round down).

element: **TotalRestitutionTax** XML

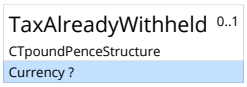


base	CTpoundPenceStructure
path	[CTK]/TaxCalculation/TotalRestitutionTax
cardinality	1..1
description	Total restitution tax
id	[K20]

validation rule:

error code: 9231	description: [K20] should equal [K15.1D] plus [K15.2D].
transactional message (en)	Box K20 must equal Box K15.1D plus Box K15.2D
transactional message (cy)	Mae'n rhaid i Flwch K20 fod yn hafal i Blwch K15.1D plws K15.2D.

element: **TaxAlreadyWithheld** XML



base	CTpoundPenceStructure
path	[CTK]/TaxCalculation/TaxAlreadyWithheld
cardinality	0..1
description	Tax already withheld
id	[K25]

validation rule:

error code: 9232	description: [K25] should not exceed [K20].
transactional message (en)	Box K25 must not be greater than Box K20.
transactional message (cy)	Ni ddylai Blwch K25 fod yn fwy na Blwch K20

element: **SAafterRestitutionTax** XML

base	CTpoundPenceStructure
path	[CTK]/TaxCalculation/SAafterRestitutionTax
cardinality	1..1
description	Self-assessment of tax payable after restitution tax
id	[K30]

validation rule:

error code: 9233	description: [K30] should equal [K5] plus [K20] minus [K25].
transactional message (en)	Box K30 must equal Box K5 plus Box K20 minus Box K25
transactional message (cy)	Mae'n rhaid i Flwch K30 fod yn hafal i Blwch K5 plws K20 llai Blwch K25

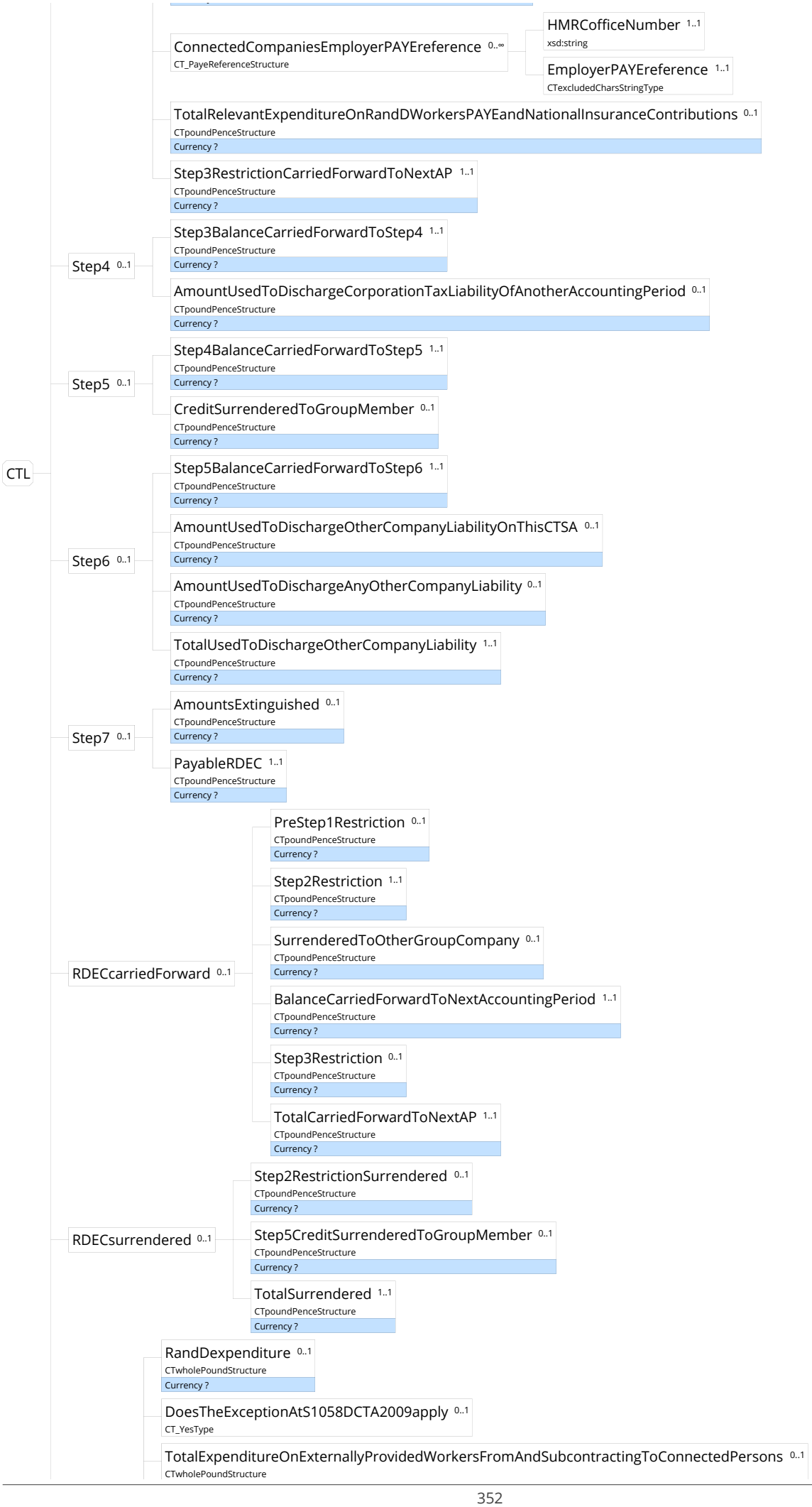
element: **RestitutionTaxNowPayable** XML

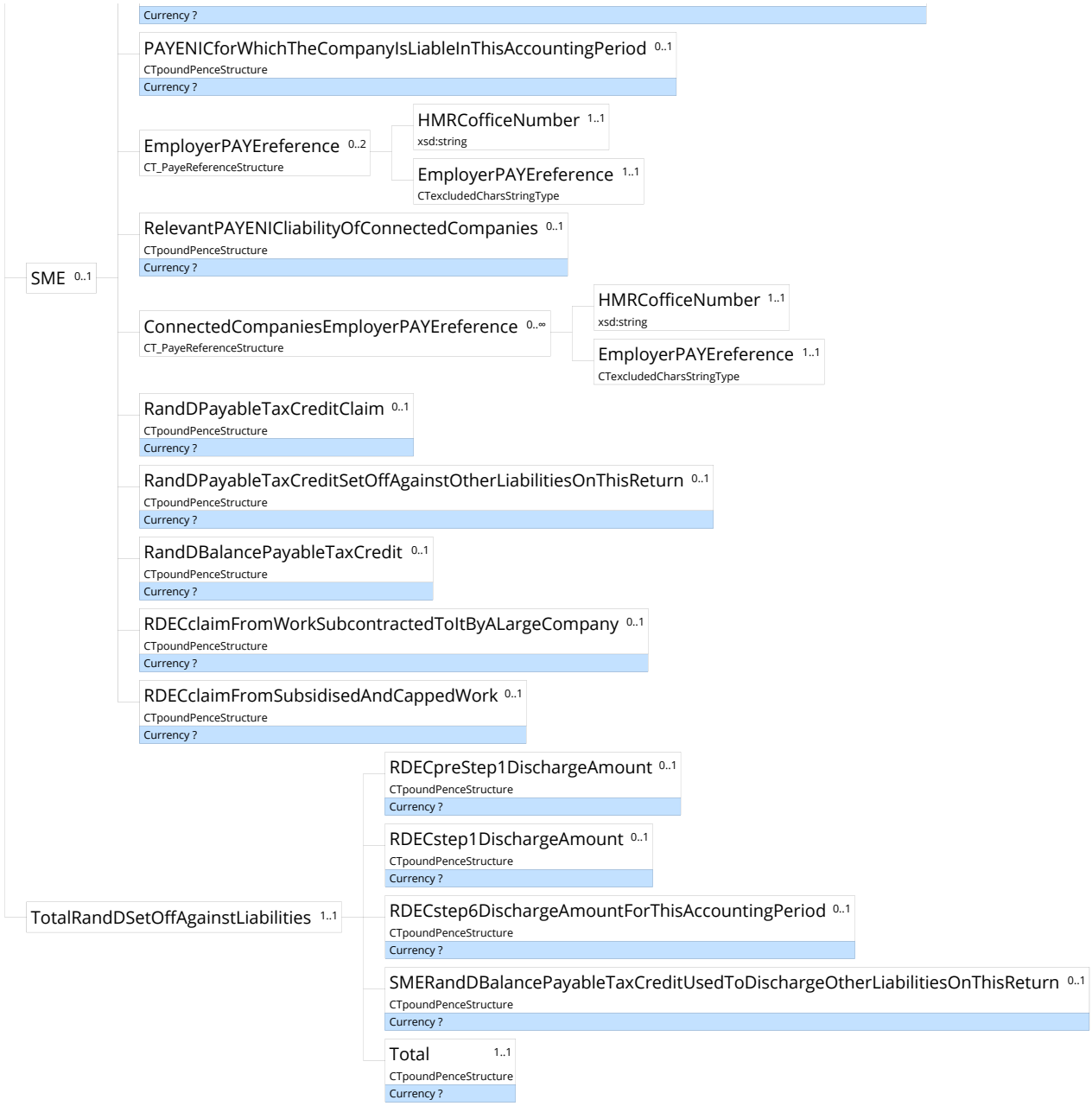
base	CTpoundPenceStructure
path	[CTK]/TaxCalculation/RestitutionTaxNowPayable
cardinality	1..1
description	Restitution tax now payable
id	[K35]

validation rule:

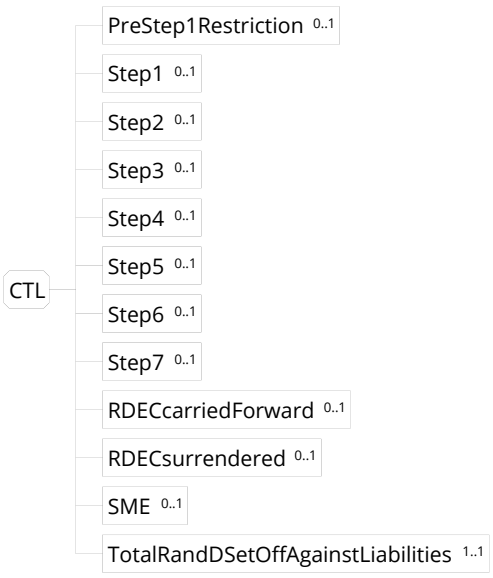
error code: 9235	description: [K35] should equal [K20] minus [K25].
transactional message (en)	Box K35 must equal Box K20 minus Box K25
transactional message (cy)	Mae'n rhaid i Flwch K35 fod yn hafal i Flwch K20 llai Blwch K25
error code: 9239	description: If [K35] is submitted then [527] must be present and equal to [K35].
transactional message (en)	If Box K35 is completed then Box 527 must be completed and equal to Box K35
transactional message (cy)	Os yw Blwch K35 wedi ei gwblhau mae'n rhaid i Flwch 527 fod wedi ei gwblhau ac yn hafal i Flwch K35

PreStep1Restriction 0..1
Step2RestrictionBroughtForward 1..1
CTpoundPenceStructure
Currency ?
PreStep1CorporationTaxLiability 1..1
CTpoundPenceStructure
Currency ?
AmountOfStep2BroughtForwardRDEC 1..1
CTpoundPenceStructure
Currency ?
AmountCarriedForward 1..1
CTpoundPenceStructure
Currency ?
RemainingCorporationTaxLiability 1..1
CTpoundPenceStructure
Currency ?
Step1 0..1
RandDExpenditureOnWhichRDECisClaimedInThisAccountingPeriod 0..1
CTpoundPenceStructure
Currency ?
RDECclaimForThisAccountingPeriod 0..1
CTpoundPenceStructure
Currency ?
AmountsFromAPreviousAccountingPeriodTreatedAsRDECforThisAccountingPeriod 0..1
CTpoundPenceStructure
Currency ?
TotalRDECforTheAccountingPeriod 1..1
CTpoundPenceStructure
Currency ?
CorporationTaxLiability 0..1
CTpoundPenceStructure
Currency ?
IncomeTaxDeductedFromProfitsApplicableToCorporationTaxLiability 0..1
CTpoundPenceStructure
Currency ?
MaximumAmountAvailableForStep1SetOff 0..1
CTpoundPenceStructure
Currency ?
AmountOfRDECusedToDischargeCorporationTaxAtStep1 0..1
CTpoundPenceStructure
Currency ?
Step2 0..1
Step1BalanceCarriedForwardToStep2 1..1
CTpoundPenceStructure
Currency ?
CorporationTaxChargeOnRDECforThisAccountingPeriod 0..1
CTpoundPenceStructure
Currency ?
TotalRDECarisingInThisAPlessCorporationTaxChargeOnTheRDECforThisAP 0..1
CTpoundPenceStructure
Currency ?
RDECarisingInThisAPlessRemainingCorporationTaxLiabilityAtStep1 0..1
CTpoundPenceStructure
Currency ?
Step2RestrictionCarriedForwardToNextAccountingPeriod 1..1
CTpoundPenceStructure
Currency ?
Step3 0..1
Step2BalanceCarriedForwardToStep3 1..1
CTpoundPenceStructure
Currency ?
ExceptionS1112E 0..1
CT_YesType
TotalExpenditureOnEPWsFromAndSubcontractingToConnectedPersons 0..1
CTwholePoundStructure
Currency ?
PAYENICsForWhichTheCompanyIsLiableInThisAP 0..1
CTpoundPenceStructure
Currency ?
EmployerPAYEreference 0..2
CT_PayeReferenceStructure
HMRCofficeNumber 1..1
xsd:string
EmployerPAYEreference 1..1
CTexcludedCharsStringType
RelevantPAYENICsLiabilityOfConnectedCompanies 0..1
CTpoundPenceStructure
Currency ?


ConnectedCcompaniesEmployerPAYEreference 0..∞
CT_PayeReferenceStructure
HMRCofficeNumber 1..1
xsd:string
EmployerPAYEreference 1..1
CTexcludedCharsStringType
TotalRelevantExpenditureOnRandDWorkersPAYEandNationalInsuranceContributions 0..1
CTpoundPenceStructure
Currency ?
Step3RestrictionCarriedForwardToNextAP 1..1
CTpoundPenceStructure
Currency ?
Step4 0..1
Step3BalanceCarriedForwardToStep4 1..1
CTpoundPenceStructure
Currency ?
AmountUsedToDischargeCorporationTaxLiabilityOfAnotherAccountingPeriod 0..1
CTpoundPenceStructure
Currency ?
Step5 0..1
Step4BalanceCarriedForwardToStep5 1..1
CTpoundPenceStructure
Currency ?
CreditSurrenderedToGroupMember 0..1
CTpoundPenceStructure
Currency ?
CTL
Step6 0..1
Step5BalanceCarriedForwardToStep6 1..1
CTpoundPenceStructure
Currency ?
AmountUsedToDischargeOtherCompanyLiabilityOnThisCTSA 0..1
CTpoundPenceStructure
Currency ?
AmountUsedToDischargeAnyOtherCompanyLiability 0..1
CTpoundPenceStructure
Currency ?
TotalUsedToDischargeOtherCompanyLiability 1..1
CTpoundPenceStructure
Currency ?
Step7 0..1
AmountsExtinguished 0..1
CTpoundPenceStructure
Currency ?
PayableRDEC 1..1
CTpoundPenceStructure
Currency ?
RDECcarriedForward 0..1
PreStep1Restriction 0..1
CTpoundPenceStructure
Currency ?
Step2Restriction 1..1
CTpoundPenceStructure
Currency ?
SurrenderedToOtherGroupCompany 0..1
CTpoundPenceStructure
Currency ?
BalanceCarriedForwardToNextAccountingPeriod 1..1
CTpoundPenceStructure
Currency ?
Step3Restriction 0..1
CTpoundPenceStructure
Currency ?
TotalCarriedForwardToNextAP 1..1
CTpoundPenceStructure
Currency ?
RDECsurrendered 0..1
Step2RestrictionSurrendered 0..1
CTpoundPenceStructure
Currency ?
Step5CreditSurrenderedToGroupMember 0..1
CTpoundPenceStructure
Currency ?
TotalSurrendered 1..1
CTpoundPenceStructure
Currency ?
RandDexpenditure 0..1
CTwholePoundStructure
Currency ?
DoesTheExceptionAtS1058DCTA2009apply 0..1
CT_YesType
TotalExpenditureOnExternallyProvidedWorkersFromAndSubcontractingToConnectedPersons 0..1
CTwholePoundStructure



type: **CTL** **XML**

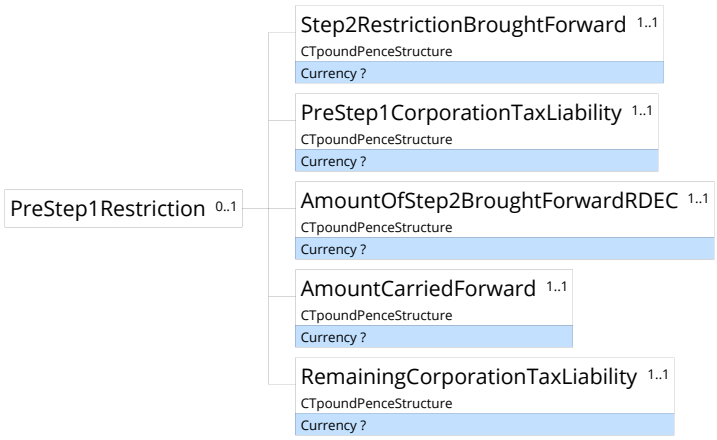


path	[CTL]
description	Research and Development

validation rule:

error code: 9710	description: If [N115] is present at least one of [SL053], [SL001] and [SL042] must be present
transactional message (en)	Supplementary form CT600L is present so Pre-Step 1 restriction section, Step 1 section or SME section must be completed
error code: 9711	description: [SL010] should be present if ([L25] minus [L45]) exceeds 0
transactional message (en)	Step 2 section on supplementary form CT600L must be completed if Box L25 minus Box L45 is greater than 0
error code: 9712	description: [SL015] should be present if ([L50] minus [L65]) exceeds 0
transactional message (en)	Step 3 section on supplementary form CT600L must be completed if Box L50 minus Box L65 is greater than 0
error code: 9713	description: [SL019] should be present if ([L70] minus [L80]) exceeds 0
transactional message (en)	Step 4 section on supplementary form CT600L must be completed if Box L70 minus Box L80 is greater than 0
error code: 9714	description: [SL022] should be present if ([L85] minus [L90]) exceeds 0
transactional message (en)	Step 5 section on supplementary form CT600L must be completed if Box L85 minus Box L90 is greater than 0
error code: 9715	description: [SL025] should be present if ([L95] minus [L100]) exceeds 0
transactional message (en)	Step 6 section on supplementary form CT600L must be completed if Box L95 minus Box L100 is greater than 0
error code: 9716	description: [SL030] should be present if ([L105] minus [L120]) exceeds 0
transactional message (en)	Step 7 section on supplementary form CT600 must be completed if Box L105 minus Box L120 is greater than 0

element: **PreStep1Restriction** XML

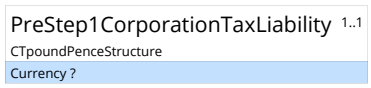


path	[CTL]/PreStep1Restriction
cardinality	0..1
description	Pre-Step 1 restriction
id	[SL053]

element: **Step2RestrictionBroughtForward** XML

base	CTpoundPenceStructure
path	[CTL]/PreStep1Restriction/Step2RestrictionBroughtForward
cardinality	1..1
description	Step 2 restriction brought forward from previous accounting periods
id	[L5]

element: **PreStep1CorporationTaxLiability** XML

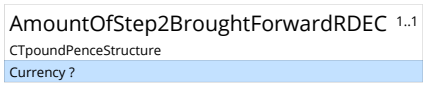


base	CTpoundPenceStructure
path	[CTL]/PreStep1Restriction/PreStep1CorporationTaxLiability
cardinality	1..1
description	Corporation Tax Liability
id	[L6]

validation rule:

error code: 9623	description: [L6] is valid only if this equals [475]
transactional message (en)	Box L6 must equal Box 475

element: **AmountOfStep2BroughtForwardRDEC** XML



base	CTpoundPenceStructure
path	[CTL]/PreStep1Restriction/AmountOfStep2BroughtForwardRDEC
cardinality	1..1
description	Amount of step 2 brought forward RDEC used to discharge Corporation Tax liability
id	[L7]

validation rule:

error code: 9624	description: [L7] is valid only if this equals [L194]
transactional message (en)	Box L7 must equal Box L194
error code: 9625	description: Must equal the lesser of [L5] and [L6]
transactional message (en)	Box L7 must equal the lesser of Box L5 and L6

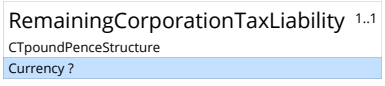
element: **AmountCarriedForward** XML

base	CTpoundPenceStructure
path	[CTL]/PreStep1Restriction/AmountCarriedForward
cardinality	1..1
description	Amount carried forward to next accounting period
id	[L8]

validation rule:

error code: 9626	description: [L8] is valid only if this equals ([L5] minus [L7])
transactional message (en)	Box L8 must equal Box L5 minus Box L7
error code: 9627	description: [L8] is valid only if this equals [L129]
transactional message (en)	Box L8 must equal Box L129

element: **RemainingCorporationTaxLiability** XML

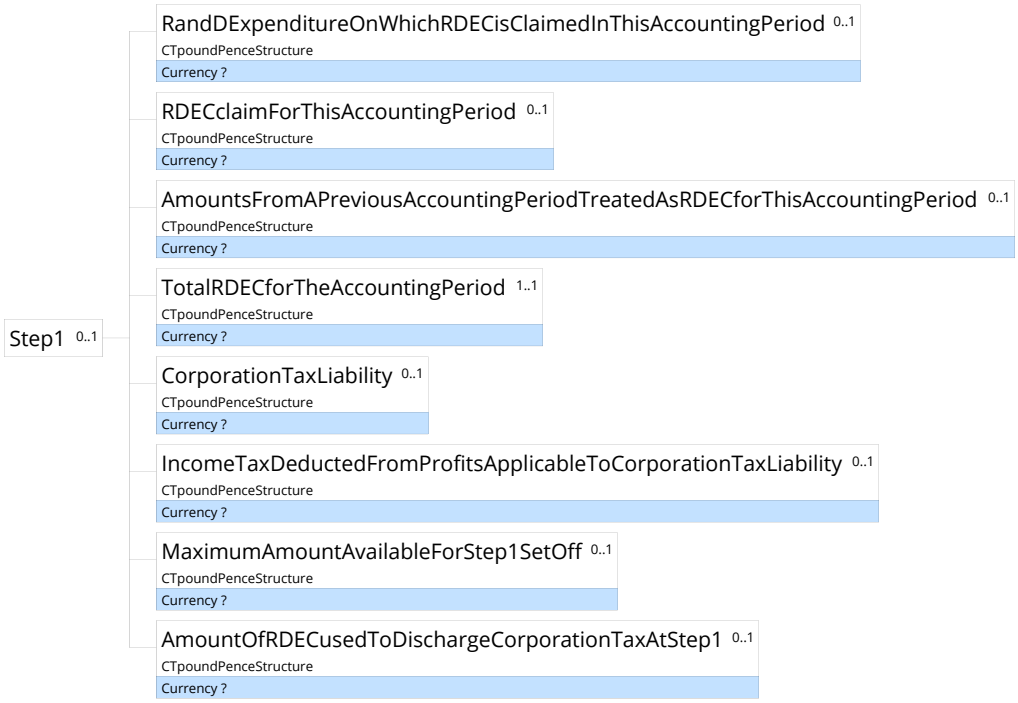


base	CTpoundPenceStructure
path	[CTL]/PreStep1Restriction/RemainingCorporationTaxLiability
cardinality	1..1
description	Remaining Corporation Tax liability
id	[L9]

validation rule:

error code: 9628	description: [L9] is valid only if this equals ([L6] minus [L7])
transactional message (en)	Box L9 must equal Box L6 minus Box L7

element: **Step1** XML

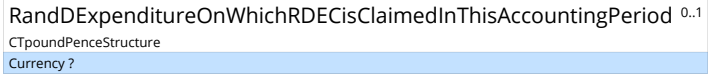


path	[CTL]/Step1
cardinality	0..1
description	Step 1 - Calculation of Research & Development
id	[SL001]

validation rule:

error code: 9718	description: If [SL001] is present at least one of [L15] and [L20] must be present
transactional message (en)	Step 1 section on supplementary form CT600L can only be present if either Box L15 or Box L20 are completed
error code: 9719	description: [L30] is mandatory if([475] or [L9]) and [SL001] present
transactional message (en)	Box L30 must be completed if the Step 1 section on supplementary form CT600L is present and Box 475 or Box L9 is completed

element: **RandDExpenditureOnWhichRDECisClaimedInThisAccountingPeriod** XML

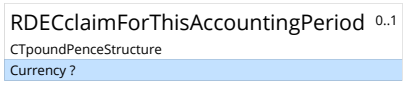


base	CTpoundPenceStructure
path	[CTL]/Step1/RandDExpenditureOnWhichRDECisClaimedInThisAccountingPeriod
cardinality	0..1
description	R&D expenditure on which RDEC is claimed in this accounting period
id	[L10]

validation rule:

error code: 9720	description: [L15] should be present if [L10] is present
transactional message (en)	Box L15 must be completed if Box L10 is completed

element: **RDECclaimForThisAccountingPeriod** XML

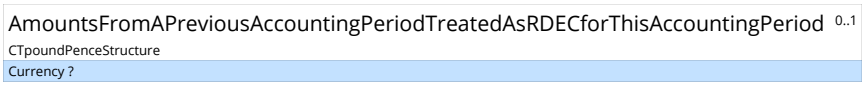


base	CTpoundPenceStructure
path	[CTL]/Step1/RDECclaimForThisAccountingPeriod
cardinality	0..1
description	RDEC claim for this accounting period
id	[L15]

validation rule:

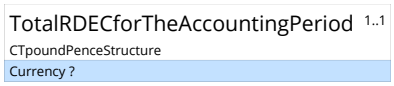
error code: 9721	description: [L15] is valid only if it is less than [L10]
transactional message (en)	Box L15 must be less than Box L10
error code: 9722	description: If [L185] or [L190] are present then [L15] must equal [L185] + [L190]
transactional message (en)	If Box L185 or Box L190 are completed then Box L15 must equal the sum of Boxes L185 and L190
error code: 9723	description: [L10] should be present if [L15] is present
transactional message (en)	Box L10 must be completed if Box L15 is completed

element: **AmountsFromAPreviousAccountingPeriodTreatedAsRDECforThisAccountingPeriod** XML



base	CTpoundPenceStructure
path	[CTL]/Step1/AmountsFromAPreviousAccountingPeriodTreatedAsRDECforThisAccountingPeriod
cardinality	0..1
description	Step 3 amounts from a previous accounting period treated as RDEC for this accounting period
id	[L20]

element: **TotalRDECforTheAccountingPeriod** XML



base	CTpoundPenceStructure
path	[CTL]/Step1/TotalRDECforTheAccountingPeriod
cardinality	1..1
description	Total RDEC for the accounting period
id	[L25]

validation rule:

error code: 9724	description: [L25] is valid only if it equals ([L15] plus [L20])
transactional message (en)	Box L25 must equal the sum of Boxes L15 and L20

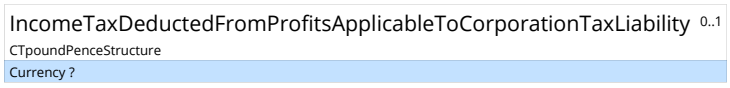
element: **CorporationTaxLiability** XML

base	CTpoundPenceStructure
path	[CTL]/Step1/CorporationTaxLiability
cardinality	0..1
description	Remaining Corporation Tax liability
id	[L30]

validation rule:

error code: 9726	description: [L40] should be present if [L30] is present
transactional message (en)	Box L40 must be completed if Box L30 is completed
error code: 9725	description: If [L9] is present then [L30] must equal [L9]. If [L9] is not present then [L30] must equal [475]
transactional message (en)	If Box L9 is completed then Box L30 must equal Box L9. If Box L9 is not completed then Box L30 must equal Box 475

element: **IncomeTaxDeductedFromProfitsApplicableToCorporationTaxLiability** XML

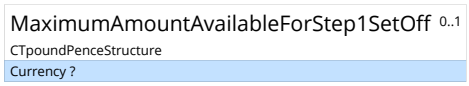


base	CTpoundPenceStructure
path	[CTL]/Step1/IncomeTaxDeductedFromProfitsApplicableToCorporationTaxLiability
cardinality	0..1
description	Income Tax deducted from profits (applicable to Corporation Tax liability)
id	[L35]

validation rule:

error code: 9727	description: If [L35] is present [L30] should be present
transactional message (en)	Box L35 can only be completed if Box L30 is completed
error code: 9728	description: [L35] is valid only if this does not exceed [515]
transactional message (en)	Box L35 must be less than or equal to Box 515
error code: 9729	description: [L35] is valid only if this does not exceed [L30]
transactional message (en)	Box L35 must be less than or equal to Box L30

element: **MaximumAmountAvailableForStep1SetOff** XML

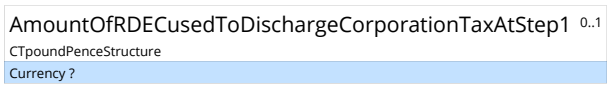


base	CTpoundPenceStructure
path	[CTL]/Step1/MaximumAmountAvailableForStep1SetOff
cardinality	0..1
description	Maximum amount available for Step 1 set off
id	[L40]

validation rule:

error code: 9730	description: [L40] is valid only if this equals ([L30] minus [L35])
transactional message (en)	Box L40 must equal Box L30 minus Box L35

element: **AmountOfRDECusedToDischargeCorporationTaxAtStep1** XML

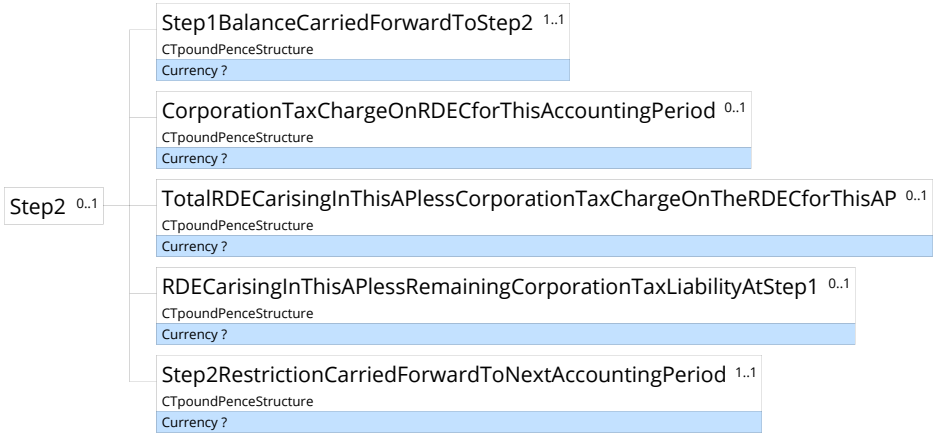


base	CTpoundPenceStructure
path	[CTL]/Step1/AmountOfRDECusedToDischargeCorporationTaxAtStep1
cardinality	0..1
description	Amount of RDEC used to discharge Corporation Tax at Step 1
id	[L45]

validation rule:

error code: 9731	description: [L45] is valid only if it equals [L195]
transactional message (en)	Box L45 must equal L195
error code: 9732	description: [L45] must equal the lesser of [L25] and [L40]. If [L40] is not present then [L45] must be zero.
transactional message (en)	Box L45 must equal the lesser of Boxes L25 and L40. If Box L40 is not completed then Box L45 must equal 0.
error code: 9733	description: [L195] should be present if [L45] is present
transactional message (en)	Box L195 must be completed if Box L45 is completed

element: **Step2** XML



path	[CTL]/Step2
cardinality	0..1
description	Step 2 - Calculation of notional tax charge
id	[SL010]

validation rule:

error code: 9734	description: If [SL010] is present then [SL001] must be present
transactional message (en)	Step 2 section on supplementary form CT600L can only be completed if Step 1 section on the same form is completed
error code: 9735	description: [L55] should be present if [L15] is present and [SL010] is present
transactional message (en)	Box L55 must be completed if L15 and Step 2 on supplementary form CT600L are both completed
error code: 9736	description: [SL032] should be present if [SL010] is present
transactional message (en)	RDEC carried forward section on supplementary form CT600L must be completed if Step 2 section on the same form is completed

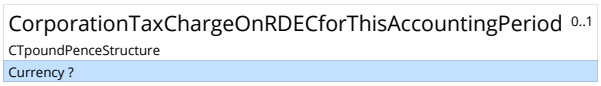
element: **Step1BalanceCarriedForwardToStep2** XML

base	CTpoundPenceStructure
path	[CTL]/Step2/Step1BalanceCarriedForwardToStep2
cardinality	1..1
description	Step 1 balance carried forward to Step 2
id	[L50]

validation rule:

error code: 9737	description: [L50] is valid only if it equals ([L25] minus [L45])
transactional message (en)	Box L50 must equal Box L25 minus Box L45

element: **CorporationTaxChargeOnRDECforThisAccountingPeriod** XML

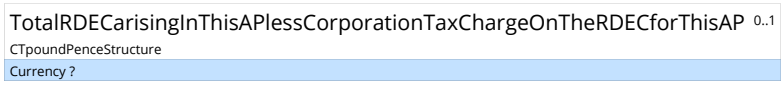


base	CTpoundPenceStructure
path	[CTL]/Step2/CorporationTaxChargeOnRDECforThisAccountingPeriod
cardinality	0..1
description	Corporation Tax charge on RDEC for this accounting period
id	[L55]

validation rule:

error code: 9738	description: [L55] must not be less than [L15] multiplied by the lowest of ([CT RATE FOR NI TRADING PROFITS], [FULL RATE OF CT], [FULL RF RATE OF CT], [SMALL CO RATE OF CT], [RF SMALL CO RATE OF CT], [EQUIV. LOW CT RATE]) at either [30] or [35]
transactional message (en)	Box L55 must not be less than Box L15 multiplied by the lowest tax rate of [FULL RATE OF CT], [FULL RF RATE OF CT], [SMALL CO RATE OF CT], [RF SMALL CO RATE OF CT], [EQUIV. LOW CT RATE] or [CT RATE FOR NI TRADING PROFITS] at either the return period start date in Box 30 or the return period end date in Box 35
error code: 9739	description: [L60] should be present if [L55] is present
transactional message (en)	Box L60 must be completed if Box L55 is completed

element: **TotalRDECarisingInThisAPlessCorporationTaxChargeOnTheRDECforThisAP** XML

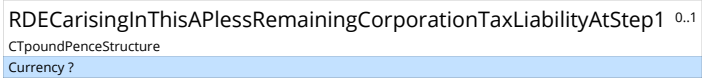


base	CTpoundPenceStructure
path	[CTL]/Step2/TotalRDECarisingInThisAPlessCorporationTaxChargeOnTheRDECforThisAP
cardinality	0..1
description	Total RDEC arising in this AP less Corporation Tax charge on the RDEC for this AP
id	[L60]

validation rule:

error code: 9740	description: [L60] is valid only if this equals ([L15] minus [L55])
transactional message (en)	Box L60 must equal Box L15 minus Box L55

element: **RDECarisingInThisAPlessRemainingCorporationTaxLiabilityAtStep1** XML



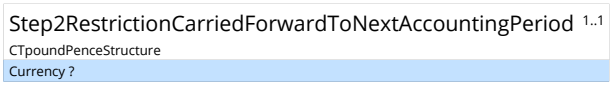
base	CTpoundPenceStructure
path	[CTL]/Step2/RDECarisingInThisAPlessRemainingCorporationTaxLiabilityAtStep1
cardinality	0..1

description	RDEC arising in this AP less remaining Corporation Tax liability at step 1
id	[L62]

validation rule:

error code: 9630	description: If [L40] is less than [L15] then [L62] must equal [L15]-[L40], else [L62] must equal zero
transactional message (en)	If Box L40 is less than Box L15 then Box L62 must equal Box L15 minus Box L40 otherwise Box L62 must equal 0 (zero)

element: **Step2RestrictionCarriedForwardToNextAccountingPeriod** XML

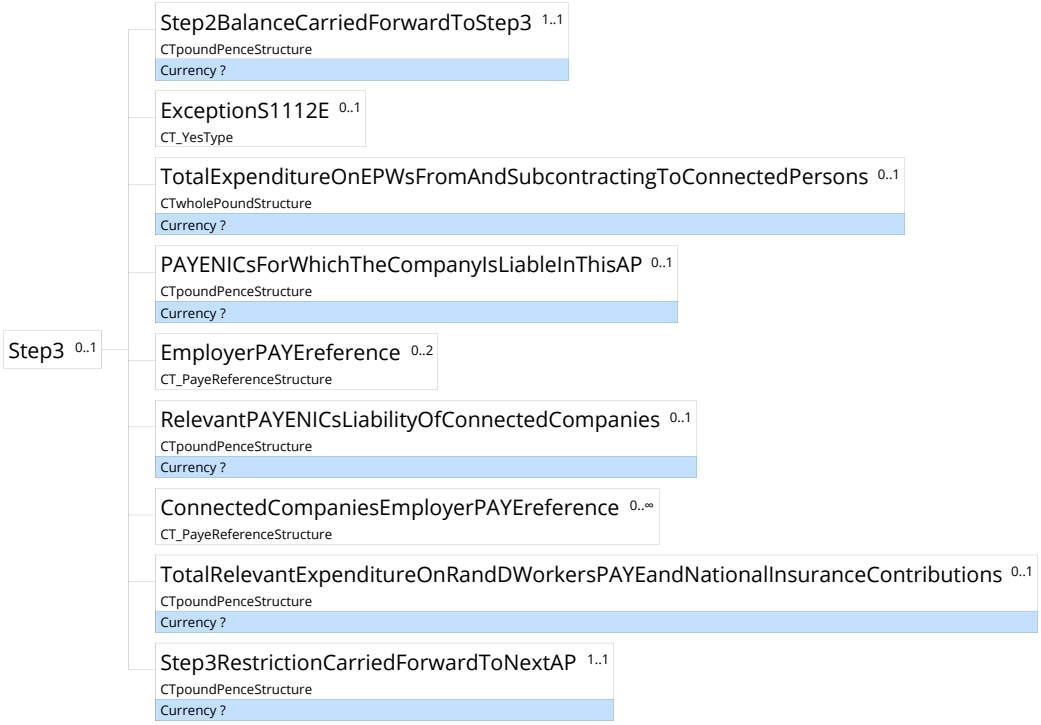


base	CTpoundPenceStructure
path	[CTL]/Step2/Step2RestrictionCarriedForwardToNextAccountingPeriod
cardinality	1..1
description	Step 2 restriction carried forward to next accounting period
id	[L65]

validation rule:

error code: 9741	description: [L65] is valid only if this equals [L130]
transactional message (en)	Box L65 must equal Box L130
error code: 9631	description: If ([L9] is present or [30] is on or after '2022-04-01') and [L60] is less than [L62] then [L65] must equal [L62] - [L60]
transactional message (en)	If box L9 is completed or the return period start date in Box 30 is on or after 1 April 2022 and Box L60 is less than Box L62, then Box L65 must equal Box L62 minus Box L60
error code: 9989	description: If ([L9] is present or [30] is on or after '2022-04-01') and [L60] is not less than [L62] then [L65] must equal zero
transactional message (en)	If box L9 is completed or the return period start date in Box 30 is on or after 1 April 2022 and Box L60 is not less than Box L62, then Box L65 must equal 0 (zero)

element: **Step3** XML



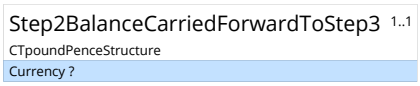
path	[CTL]/Step3
cardinality	0..1
description	Step 3 - PAYE/NIC liability cap

id	[SL015]

validation rule:

error code: 9743	description: If [SL015] is present then [SL010] should be present
transactional message (en)	Step 3 section on supplementary form CT600L can only be completed if Step 2 section on the same form is completed

element: **Step2BalanceCarriedForwardToStep3** XML

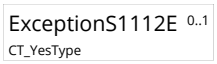


base	CTpoundPenceStructure
path	[CTL]/Step3/Step2BalanceCarriedForwardToStep3
cardinality	1..1
description	Step 2 balance carried forward to Step 3
id	[L70]

validation rule:

error code: 9744	description: [L70] is valid only if this equals ([L50] minus [L65])
transactional message (en)	Box L70 must equal Box L50 minus Box L65

element: **ExceptionS1112E** XML

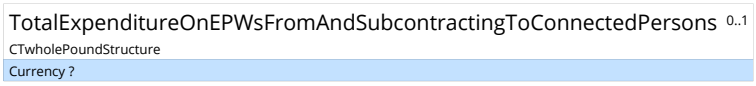


base	CT_YesType
path	[CTL]/Step3/ExceptionS1112E
cardinality	0..1
description	Does the exception at s1112E CTA 2009 apply?
id	[L71]

validation rule:

error code: 8031	description: [L71A] should be present if [L71] is present
transactional message (en)	Box L71A must be completed if Box L71 is completed

element: **TotalExpenditureOnEPWsFromAndSubcontractingToConnectedPersons** XML



base	CTwholePoundStructure
path	[CTL]/Step3/TotalExpenditureOnEPWsFromAndSubcontractingToConnectedPersons
cardinality	0..1
description	Total expenditure on externally provided workers from, and subcontracting to, connected persons
id	[L71A]

validation rule:

error code: 8032	description: If [L71A] is present the following should be true: [30] on or after '2024-04-01'
transactional message (en)	Box L71A can only be completed if the period start date in Box 30 is on or after 1 April 2024
error code: 8033	description: If [L71A] is present the following should be true: not ([SL042] is present)
transactional message (en)	Box L71A can only be completed if the SME section is not completed
error code: 8034	description: [L71A] should not be present if not ([L71] is present)
transactional message (en)	Box L71A must not be completed if Box L71 is not completed

error code: 8035	description: [L71A] is valid only if this does not exceed ([L10] times 0.15)
transactional message (en)	Box L71A must not be greater than Box L10 multiplied by 0.15

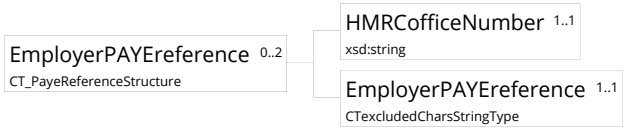
element: **PAYENICsForWhichTheCompanyIsLiableInThisAP** XML

base	CTpoundPenceStructure
path	[CTL]/Step3/PAYENICsForWhichTheCompanyIsLiableInThisAP
cardinality	0..1
description	PAYE/NICs for which the company is liable in this accounting period
id	[L72]

validation rule:

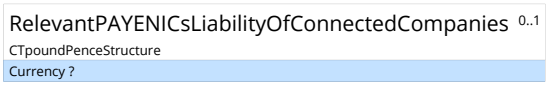
error code: 8036	description: [L72] should not be present if [L71] is present
transactional message (en)	Box L72 must not be completed if Box L71 is completed
error code: 8037	description: [L72A] should be present if [L72] is present
transactional message (en)	Box L72A must be completed if Box L72 is completed

element: **EmployerPAYEreference** XML



base	CT_PayeReferenceStructure
path	[CTL]/Step3/EmployerPAYEreference
cardinality	0..2
description	Employer PAYE reference
id	[L72A]

element: **RelevantPAYENICsLiabilityOfConnectedCompanies** XML

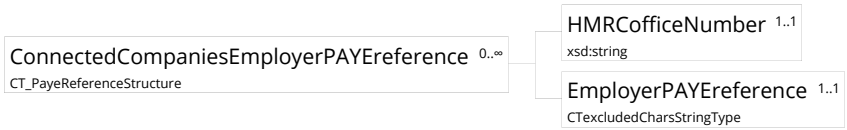


base	CTpoundPenceStructure
path	[CTL]/Step3/RelevantPAYENICsLiabilityOfConnectedCompanies
cardinality	0..1
description	Relevant PAYE/NICs liability of connected companies
id	[L73]

validation rule:

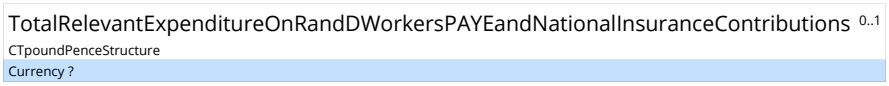
error code: 8038	description: [L73A] should be present if [L73] is present
transactional message (en)	Box L73A must be completed if Box L73 is completed

element: **ConnectedCompaniesEmployerPAYEreference** XML



base	CT_PayeReferenceStructure
path	[CTL]/Step3/ConnectedCompaniesEmployerPAYEreference
cardinality	0..∞
description	Connected companies' employer PAYE reference
id	[L73A]

element: **TotalRelevantExpenditureOnRandDWorkersPAYEandNationalInsuranceContributions** XML



base	CTpoundPenceStructure
path	[CTL]/Step3/TotalRelevantExpenditureOnRandDWorkersPAYEandNationalInsuranceContributions
cardinality	0..1
description	PAYE/NIC liability cap
id	[L75]

validation rule:

error code: 8039	description: If [30] is on or after 01-04-2024, [SL042] is present and [L167] is not present then [L75] must not exceed ([L168] + [L169]) * 3 + £20,000 - [L170]
transactional message (en)	If the period start date in Box 30 is on or after 1 April 2024, the SME section is completed and Box L167 is not completed, then Box L75 must not exceed the sum of Boxes L168 and L169 multiplied by 3 plus £20,000 minus the entry in Box L170
error code: 8040	description: If [30] is on or after 01-04-2024, [SL042] is not present and [L71] is not present then [L75] must not exceed ([L72] + [L73]) * 3 + £20,000
transactional message (en)	If the period start date in Box 30 is on or after 1 April 2024, the SME section is not completed and Box L71 is not completed then Box L75 must not exceed the sum of Boxes L72 and L73 multiplied by 3 plus £20,000

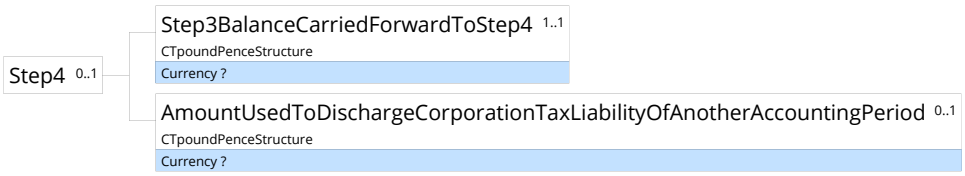
element: **Step3RestrictionCarriedForwardToNextAP** XML

base	CTpoundPenceStructure
path	[CTL]/Step3/Step3RestrictionCarriedForwardToNextAP
cardinality	1..1
description	Step 3 restriction carried forward to next AP
id	[L80]

validation rule:

error code: 9745	description: [L80] is valid only if this equals [L145]
transactional message (en)	Box L80 must equal Box L145
error code: 9746	description: If [L71] and [L167] are not present, then (if [L75] is less than [L70] then [L80] must equal [L70] - [L75], else [L80] must equal zero)
transactional message (en)	If Box L71 and Box L167 are not completed and Box L75 is less than Box L70 then Box L80 must equal Box L70 minus L75 otherwise Box L80 must equal 0 (zero)
error code: 9747	description: [L145] should be present if [L80] is present
transactional message (en)	Box L80 must be completed if Step 3 section on supplementary form CT600L is completed

element: **Step4** XML

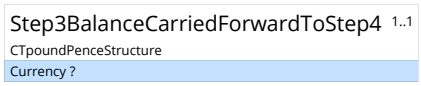


path	[CTL]/Step4
cardinality	0..1
description	Step 4 - RDEC to be offset against outstanding Corporation Tax liabilities
id	[SL019]

validation rule:

error code: 9748	description: If [SL019] is present then [SL015] should be present
transactional message (en)	Step 4 section on supplementary form CT600L can only be completed if Step 3 section on the same form is completed

element: **Step3BalanceCarriedForwardToStep4** XML

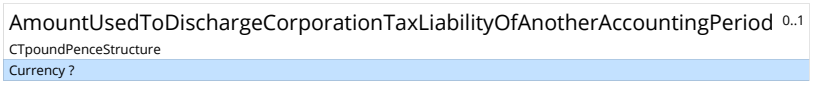


base	CTpoundPenceStructure
path	[CTL]/Step4/Step3BalanceCarriedForwardToStep4
cardinality	1..1
description	Step 3 balance carried forward to Step 4
id	[L85]

validation rule:

error code: 9749	description: [L85] is valid only if this equals ([L70] minus [L80])
transactional message (en)	Box L85 must equal Box L70 minus Box L80

element: **AmountUsedToDischargeCorporationTaxLiabilityOfAnotherAccountingPeriod** XML

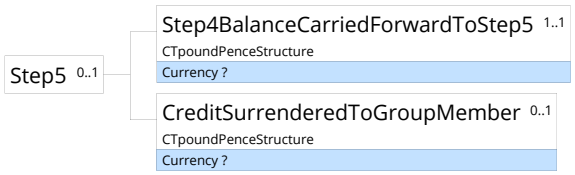


base	CTpoundPenceStructure
path	[CTL]/Step4/AmountUsedToDischargeCorporationTaxLiabilityOfAnotherAccountingPeriod
cardinality	0..1
description	Amount used to discharge Corporation Tax liability of another accounting period
id	[L90]

validation rule:

error code: 9751	description: [L90] is valid only if this does not exceed [L85]
transactional message (en)	Box L90 must be less than or equal to Box L85

element: **Step5** XML

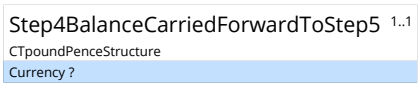


path	[CTL]/Step5
cardinality	0..1
description	Step 5 - Amount surrendered to group member
id	[SL022]

validation rule:

error code: 9752	description: If [SL022] is present then [SL019] should be present
transactional message (en)	Step 5 section on supplementary form CT600L can only be completed if Step 4 section on the same form is completed
error code: 9753	description: [SL038] should be present if [SL022] is present
transactional message (en)	RDEC surrendered section on supplementary form CT600L must be completed if Step 5 section on the same form is completed

element: **Step4BalanceCarriedForwardToStep5** XML

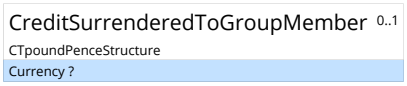


base	CTpoundPenceStructure
path	[CTL]/Step5/Step4BalanceCarriedForwardToStep5
cardinality	1..1
description	Step 4 balance carried forward to Step 5
id	[L95]

validation rule:

error code: 9754	description: [L95] should equal ([L85] minus [L90])
transactional message (en)	Box L95 must equal Box L85 minus Box L90

element: **CreditSurrenderedToGroupMember** XML

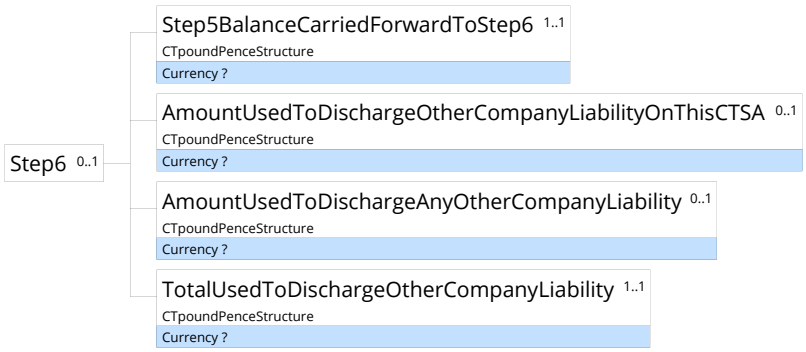


base	CTpoundPenceStructure
path	[CTL]/Step5/CreditSurrenderedToGroupMember
cardinality	0..1
description	Credit surrendered to group member
id	[L100]

validation rule:

error code: 9755	description: [L100] should not exceed [L95]
transactional message (en)	Box L100 must be less than or equal to Box L95
error code: 9756	description: [L100] should equal [L160]
transactional message (en)	Box L100 must equal Box L160
error code: 9757	description: [L160] should be present if [L100] is present
transactional message (en)	Box L160 must be completed if L100 completed

element: **Step6** XML



path	[CTL]/Step6
cardinality	0..1
description	Step 6 - Amount used to discharge other company liabilities
id	[SL025]

validation rule:

error code: 9758	description: If [SL025] is present [SL022] should be present
transactional message (en)	Step 6 section on supplementary form CT600L can only be completed if Step 5 section on the same form is completed

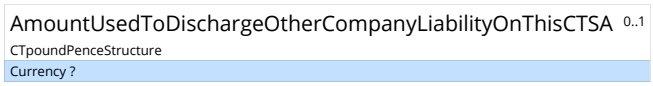
element: **Step5BalanceCarriedForwardToStep6** XML

base	CTpoundPenceStructure
path	[CTL]/Step6/Step5BalanceCarriedForwardToStep6
cardinality	1..1
description	Step 5 balance carried forward to Step 6
id	[L105]

validation rule:

error code: 9759	description: [L105] should equal ([L95] minus [L100])
transactional message (en)	Box L105 must equal Box L95 minus Box L100

element: **AmountUsedToDischargeOtherCompanyLiabilityOnThisCTSA** XML



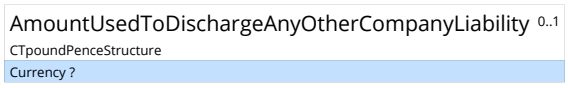
base	CTpoundPenceStructure
path	[CTL]/Step6/AmountUsedToDischargeOtherCompanyLiabilityOnThisCTSA
cardinality	0..1
description	Amount used to discharge other company liability on this CTSA
id	[L110]

validation rule:

error code: 9760	description: [L110] should not exceed [L105]
transactional message (en)	Box L110 must be less than or equal to Box L105
error code: 9761	description: [L110] should equal [L200]
transactional message (en)	Box L110 must equal L200
error code: 9762	description: [L200] should be present if [L110] is present

transactional message (en)	Box L200 must be completed if Box L110 is completed

element: **AmountUsedToDischargeAnyOtherCompanyLiability** XML



base	CTpoundPenceStructure
path	[CTL]/Step6/AmountUsedToDischargeAnyOtherCompanyLiability
cardinality	0..1
description	Amount used to discharge any other company liability
id	[L115]

validation rule:

error code: 9763	description: [L115] should not exceed ([L105] minus [L110])
transactional message (en)	Box L115 must be less than or equal to Box L105 minus Box L110

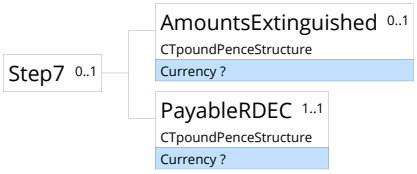
element: **TotalUsedToDischargeOtherCompanyLiability** XML

base	CTpoundPenceStructure
path	[CTL]/Step6/TotalUsedToDischargeOtherCompanyLiability
cardinality	1..1
description	Total used to discharge other company liability
id	[L120]

validation rule:

error code: 9764	description: [L120] should equal ([L110] plus [L115])
transactional message (en)	Box L120 must equal the sum of Boxes L110 and L115

element: **Step7** XML

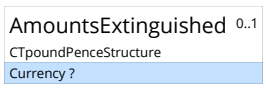


path	[CTL]/Step7
cardinality	0..1
description	Step 7 - Payable Research and Development expenditure credit (RDEC)
id	[SL030]

validation rule:

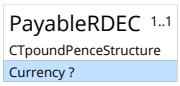
error code: 9765	description: If [SL030] is present then [SL025] should be present
transactional message (en)	Step 7 section on supplementary form CT600L can only be completed if Step 6 section on the same form is completed

element: **AmountsExtinguished** XML



base	CTpoundPenceStructure
path	[CTL]/Step7/AmountsExtinguished
cardinality	0..1
description	Amounts extinguished by s104S (2)(b) CTA 2009
id	[L123]

element: **PayableRDEC** XML

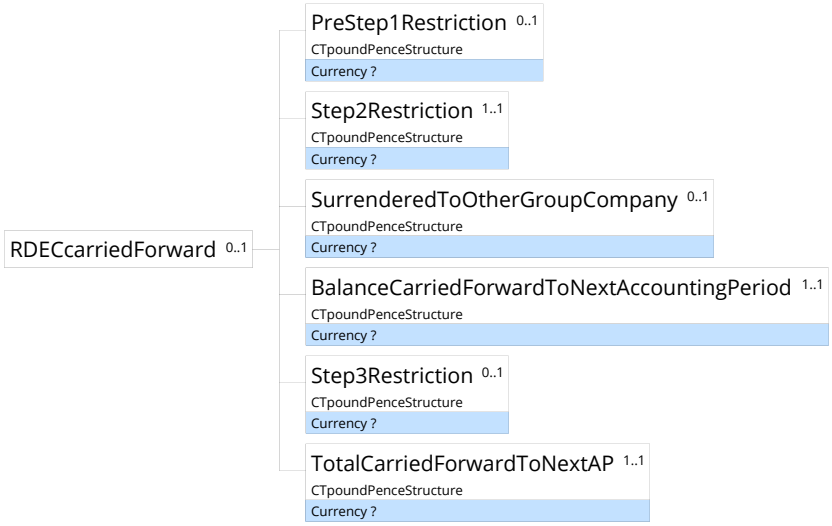


base	CTpoundPenceStructure
path	[CTL]/Step7/PayableRDEC
cardinality	1..1
description	Payable RDEC
id	[L125]

validation rule:

error code: 9767	description: [L125] should equal [880]
transactional message (en)	Box L125 must equal Box 880
error code: 9766	description: [L125] should equal ([L105] minus ([L120] plus [L123]))
transactional message (en)	Box L125 must equal Box L105 minus the sum of Boxes L120 and L123

element: **RDECcarriedForward** XML



path	[CTL]/RDECcarriedForward
cardinality	0..1
description	RDEC carried forward
id	[SL032]

validation rule:

error code: 9494	description: If [SL032] is present the following should be true: [SL010] is present or [SL053] is present
transactional message (en)	If the 'RDEC carried forward' section on supplementary form CT600L is completed then either the 'Pre-Step 1 restriction' section or the 'Step 2' section on the same form must be completed.

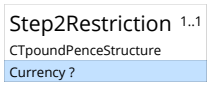
element: **PreStep1Restriction** XML

base	CTpoundPenceStructure
path	[CTL]/RDECcarriedForward/PreStep1Restriction
cardinality	0..1
description	Pre-step 1 restriction
id	[L129]

validation rule:

error code: 9632	description: [L129] is valid only if this equals [L8]
transactional message (en)	Box L129 must equal Box L8

element: **Step2Restriction** XML

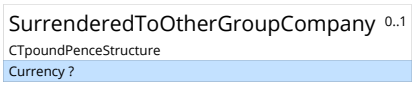


base	CTpoundPenceStructure
path	[CTL]/RDECcarriedForward/Step2Restriction
cardinality	1..1
description	Step 2 restriction
id	[L130]

validation rule:

error code: 9769	description: [L130] should equal [L65]
transactional message (en)	Box L130 must equal Box L65

element: **SurrenderedToOtherGroupCompany** XML

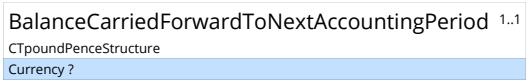


base	CTpoundPenceStructure
path	[CTL]/RDECcarriedForward/SurrenderedToOtherGroupCompany
cardinality	0..1
description	Surrendered to other group company
id	[L135]

validation rule:

error code: 9770	description: [L135] should equal [L155]
transactional message (en)	Box L135 must equal Box L155
error code: 9771	description: [SL038] should be present if [L135] is present
transactional message (en)	RDEC surrendered section on supplementary form CT600L must be completed if Box L135 is completed
error code: 9772	description: [L155] should be present if [L135] is present
transactional message (en)	Box L155 must be completed if Box L135 is completed

element: **BalanceCarriedForwardToNextAccountingPeriod** XML



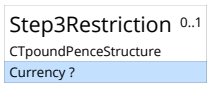
base	CTpoundPenceStructure
path	[CTL]/RDECcarriedForward/BalanceCarriedForwardToNextAccountingPeriod
cardinality	1..1

description	Balance carried forward to next accounting period
id	[L140]

validation rule:

error code: 9633	description: If [L8] is present or [30] is on or after '2022-04-01' then [L140] must equal [L129] + [L130] - [L135]
transactional message (en)	If Box L8 is completed or the return period start date in Box 30 is on or after 1 April 2022 then Box L140 must equal the sum of Boxes L129 and L130 minus Box L135

element: **Step3Restriction** XML

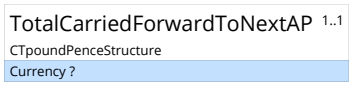


base	CTpoundPenceStructure
path	[CTL]/RDECcarriedForward/Step3Restriction
cardinality	0..1
description	Step 3 restriction
id	[L145]

validation rule:

error code: 9774	description: [L145] should equal [L80]
transactional message (en)	Box L145 must equal Box L80

element: **TotalCarriedForwardToNextAP** XML

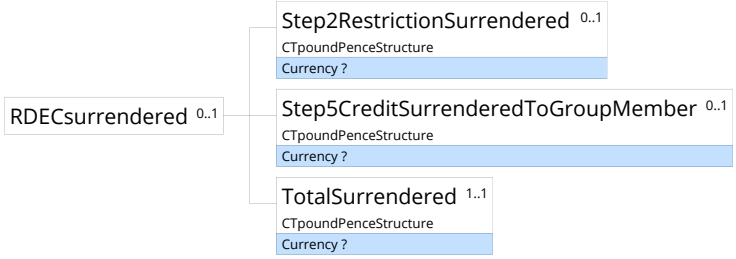


base	CTpoundPenceStructure
path	[CTL]/RDECcarriedForward/TotalCarriedForwardToNextAP
cardinality	1..1
description	Total carried forward to next AP
id	[L150]

validation rule:

error code: 9775	description: [L150] is valid only if this equals ([L140] plus [L145])
transactional message (en)	Box L150 must equal the sum of Boxes L140 and L145

element: **RDECsurrendered** XML



path	[CTL]/RDECsurrendered
cardinality	0..1
description	RDEC surrendered
id	[SL038]

validation rule:

error code: 9776	description: If [SL038] is present at least one of [SL022] and [L135] should be present

transactional message (en)	RDEC surrendered section on supplementary form CT600L can only be completed if Step 5 section or Box L135 are completed

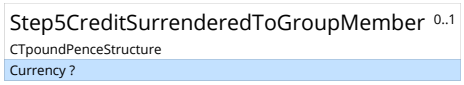
element: **Step2RestrictionSurrendered** XML

base	CTpoundPenceStructure
path	[CTL]/RDECsurrendered/Step2RestrictionSurrendered
cardinality	0..1
description	Step 2 restriction surrendered
id	[L155]

validation rule:

error code: 9777	description: [L155] should equal [L135]
transactional message (en)	Box L155 must equal Box L135

element: **Step5CreditSurrenderedToGroupMember** XML

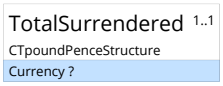


base	CTpoundPenceStructure
path	[CTL]/RDECsurrendered/Step5CreditSurrenderedToGroupMember
cardinality	0..1
description	Step 5 Credit surrendered to group member
id	[L160]

validation rule:

error code: 9778	description: [L160] should equal [L100]
transactional message (en)	Box L160 must equal Box L100

element: **TotalSurrendered** XML



base	CTpoundPenceStructure
path	[CTL]/RDECsurrendered/TotalSurrendered
cardinality	1..1
description	Total surrendered
id	[L165]

validation rule:

error code: 9779	description: [L165] should equal ([L155] plus [L160])
transactional message (en)	Box L165 must equal the sum of Boxes L155 and L160

element: **SME** XML

path	[CTL]/SME
cardinality	0..1
description	Small and medium-sized enterprise (SME) R&D and enhanced support for R&D intensive SMEs
id	[SL042]

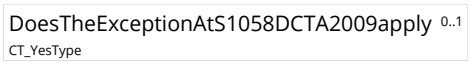
validation rule:

error code: 9780	description: If [SL042] is present at least one of [L170] and [L185] and [L190] should be present
transactional message (en)	SME section on supplementary form CT600L can only be completed if Box L170, L185 or L190 are completed
error code: 9634	description: [L167A] should be present if [L167] equals 'yes'
transactional message (en)	Box L167A must be completed if Box L167 is completed
error code: 9636	description: [L168A] should be present if [L168] is present
transactional message (en)	Box L168A must be completed if Box L168 is completed
error code: 9637	description: [L169A] should be present if [L169] is present
transactional message (en)	Box L169A must be completed if Box L169 is completed
error code: 9885	description: [SL042] should not be present if ([30] on or after '2024-04-01') and ([653] does not equal 'yes')
transactional message (en)	The section 'Small and medium-sized enterprise (SME) R&D and enhanced support for R&D intensive SMEs' must not be completed if Box 653 is not completed and the period start date in Box 30 is on or after '01/04/2024

element: **RandDexpenditure** XML

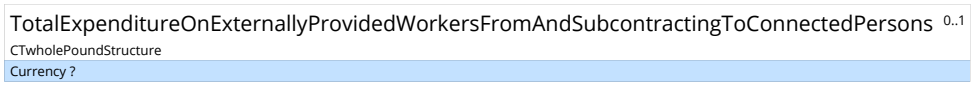
base	CTwholePoundStructure
path	[CTL]/SME/RandDexpenditure
cardinality	0..1
description	R&D expenditure
id	[L166]

element: **DoesTheExceptionAtS1058DCTA2009apply** XML



base	CT_YesType
path	[CTL]/SME/DoesTheExceptionAtS1058DCTA2009apply
cardinality	0..1
description	Does the exception at s1058D or s1112E CTA 2009 apply
id	[L167]

element: **TotalExpenditureOnExternallyProvidedWorkersFromAndSubcontractingToConnectedPersons** XML

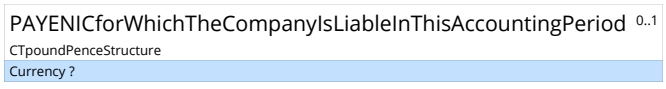


base	CTwholePoundStructure
path	[CTL]/SME/TotalExpenditureOnExternallyProvidedWorkersFromAndSubcontractingToConnectedPersons
cardinality	0..1
description	Total expenditure on externally provided workers from, and subcontracting to, connected persons
id	[L167A]

validation rule:

error code: 9639	description: [L167A] should not be present if [L167] does not equal 'yes'
transactional message (en)	Box L167A must not be completed if Box L167 is not completed
error code: 9640	description: If [30] is before 01-04-2024 then [L167A] is valid only if this does not exceed ([L166] times 0.15)
transactional message (en)	If the period start date in Box 30 is before 1 April 2024 then the entry in Box L167A must not be greater than Box L166 multiplied by 0.15
error code: 8041	description: If [30] is on or after 01-04-2024 then [L167A] must not exceed ([L166] + [L10]) * 0.15
transactional message (en)	If the period start date in Box 30 is on or after 1 April 2024 then Box L167A must not be greater than the sum of Boxes L166 + L10 multiplied by 0.15

element: **PAYENICforWhichTheCompanyIsLiableInThisAccountingPeriod** XML



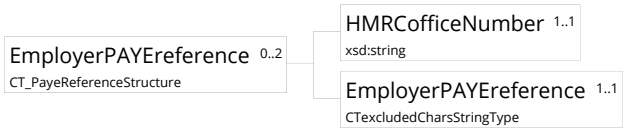
base	CTpoundPenceStructure
path	[CTL]/SME/PAYENICforWhichTheCompanyIsLiableInThisAccountingPeriod
cardinality	0..1
description	PAYE/NICs for which the company is liable in this accounting period
id	[L168]

validation rule:

error code: 9641	description: [L168] should not be present if [L167] equals 'yes'

transactional message (en)	Box L168 must not be completed if Box L167 is completed

element: **EmployerPAYEreference** XML

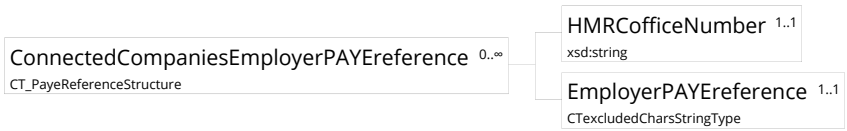


base	CT_PayeReferenceStructure
path	[CTL]/SME/EmployerPAYEreference
cardinality	0..2
description	Employer PAYE reference
id	[L168A]

element: **RelevantPAYENICliabilityOfConnectedCompanies** XML

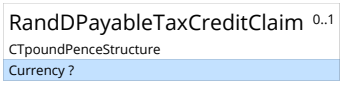
base	CTpoundPenceStructure
path	[CTL]/SME/RelevantPAYENICliabilityOfConnectedCompanies
cardinality	0..1
description	Relevant PAYE/NICs liability of connected companies
id	[L169]

element: **ConnectedCompaniesEmployerPAYEreference** XML



base	CT_PayeReferenceStructure
path	[CTL]/SME/ConnectedCompaniesEmployerPAYEreference
cardinality	0..∞
description	Connected companies' employer PAYE reference
id	[L169A]

element: **RandDPayableTaxCreditClaim** XML



base	CTpoundPenceStructure
path	[CTL]/SME/RandDPayableTaxCreditClaim
cardinality	0..1
description	SME/R&D Intensive SME R&D payable tax credit claim for this accounting period
id	[L170]

validation rule:

error code: 9642	description: If [L167] is not equal to 'yes' and [30] is on or after '2021-04-01' then [L170] must not exceed £20,000 + (([L168] + [L169]) * 3)

transactional message (en)	If Box L167 is not completed and the return period start date in Box 30 is on or after 1 April 2021 then Box L170 must not exceed the sum of Boxes L168 and L169 multiplied by 3 plus 20,000

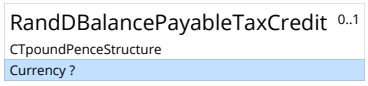
element: **RandDPayableTaxCreditSetOffAgainstOtherLiabilitiesOnThisReturn** XML

base	CTpoundPenceStructure
path	[CTL]/SME/RandDPayableTaxCreditSetOffAgainstOtherLiabilitiesOnThisReturn
cardinality	0..1
description	SME/R&D Intensive SME R&D payable tax credit set-off against other liabilities on this return
id	[L175]

validation rule:

error code: 9781	description: If [L175] is present [L170] should be present
transactional message (en)	Box L175 can only be completed if Box L170 is completed
error code: 9782	description: [L175] should not exceed [L170]
transactional message (en)	Box L175 must be less than or equal to Box L170
error code: 9783	description: [L175] should equal [L205]
transactional message (en)	Box L175 must equal Box L205
error code: 9784	description: [L205] should be present if [L175] is present
transactional message (en)	Box L205 must be completed if Box L175 is completed

element: **RandDBalancePayableTaxCredit** XML



base	CTpoundPenceStructure
path	[CTL]/SME/RandDBalancePayableTaxCredit
cardinality	0..1
description	SME/R&D Intensive SME R&D balance payable tax credit
id	[L180]

validation rule:

error code: 9785	description: If [L180] is present [L170] should be present
transactional message (en)	Box L180 can only be completed if Box L170 is completed
error code: 9786	description: [L180] should equal ([L170] minus [L175])
transactional message (en)	Box L180 must equal Box L170 minus Box L175

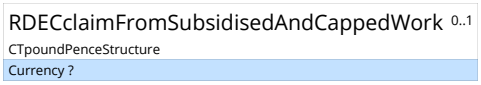
element: **RDECclaimFromWorkSubcontractedToItByALargeCompany** XML

base	CTpoundPenceStructure
path	[CTL]/SME/RDECclaimFromWorkSubcontractedToItByALargeCompany
cardinality	0..1
description	SME RDEC claim from work subcontracted to it by a large company
id	[L185]

validation rule:

error code: 9886	description: [L185] should not be present if [30] on or after '2024-04-01'
transactional message (en)	Box L185 must not be completed if the period start date in Box 30 is on or after 01/04/2024

element: **RDECclaimFromSubsidisedAndCappedWork** XML

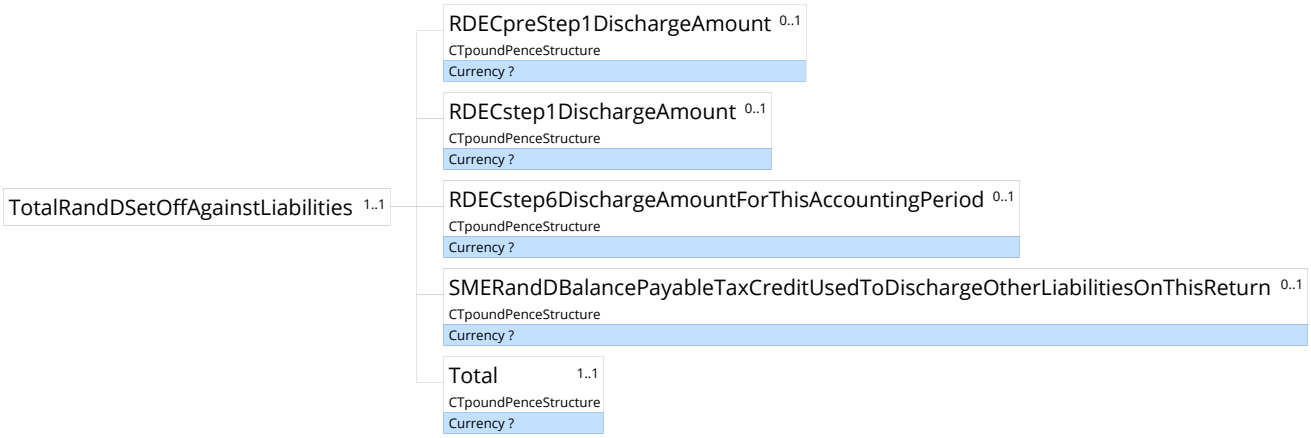


base	CTpoundPenceStructure
path	[CTL]/SME/RDECclaimFromSubsidisedAndCappedWork
cardinality	0..1
description	SME RDEC claim from subsidised and capped work
id	[L190]

validation rule:

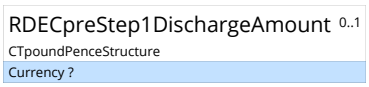
error code: 9887	description: [L190] should not be present if [30] on or after '2024-04-01'
transactional message (en)	Box L190 must not be completed if the period start date in Box 30 is on or after 01/04/2024

element: **TotalRandDSetOffAgainstLiabilities** XML



path	[CTL]/TotalRandDSetOffAgainstLiabilities
cardinality	1..1
description	Total R and D set-off against liabilities in this Corporation Tax Return
id	[SL048]

element: **RDECpreStep1DischargeAmount** XML

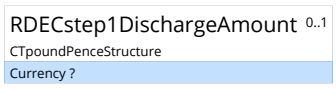


base	CTpoundPenceStructure
path	[CTL]/TotalRandDSetOffAgainstLiabilities/RDECpreStep1DischargeAmount
cardinality	0..1
description	RDEC pre-step 1 discharge amount
id	[L194]

validation rule:

error code: 9643	description: [L194] is valid only if this equals [L7]
transactional message (en)	Box L194 must equal Box L7

element: **RDECstep1DischargeAmount** XML

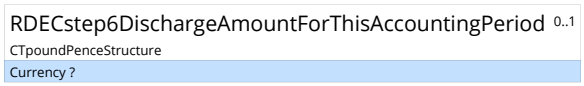


base	CTpoundPenceStructure
path	[CTL]/TotalRandDSetOffAgainstLiabilities/RDECstep1DischargeAmount
cardinality	0..1
description	RDEC Step 1 discharge amount
id	[L195]

validation rule:

error code: 9787	description: [L195] should equal [L45]
transactional message (en)	Box L195 must equal Box L45

element: **RDECstep6DischargeAmountForThisAccountingPeriod** XML

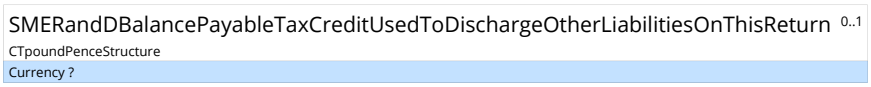


base	CTpoundPenceStructure
path	[CTL]/TotalRandDSetOffAgainstLiabilities/RDECstep6DischargeAmountForThisAccountingPeriod
cardinality	0..1
description	RDEC Step 6 discharge amount for this accounting period
id	[L200]

validation rule:

error code: 9788	description: [L200] should equal [L110]
transactional message (en)	Box L200 must equal Box L110

element: **SMERandDBalancePayableTaxCreditUsedToDischargeOtherLiabilitiesOnThisReturn** XML

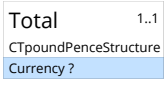


base	CTpoundPenceStructure
path	[CTL]/TotalRandDSetOffAgainstLiabilities/SMERandDBalancePayableTaxCreditUsedToDischargeOtherLiabilitiesOnThisReturn
cardinality	0..1
description	SME R&D balance payable tax credit used to discharge other liabilities on this return
id	[L205]

validation rule:

error code: 9789	description: [L205] should equal [L175]
transactional message (en)	Box L205 must equal Box L175

element: **Total** XML



base	CTpoundPenceStructure
path	[CTL]/TotalRandDSetOffAgainstLiabilities/Total

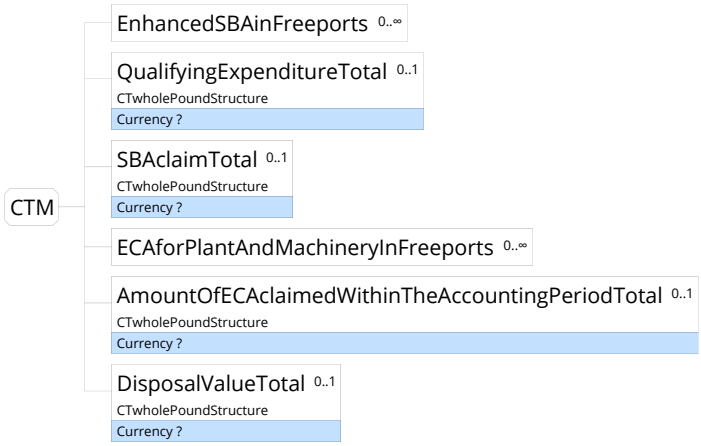
cardinality	1..1
description	Total
id	[L210]

validation rule:

error code: 9791	description: [L210] should equal [530]
transactional message (en)	Box L210 must equal Box 530
error code: 9790	description: [L210] is valid only if this equals (The sum of [L194], [L195], [L200], and [L205])
transactional message (en)	Box L210 must equal the sum of Boxes L194, L195, L200 and L205

CTM XML

type: **CTM** XML

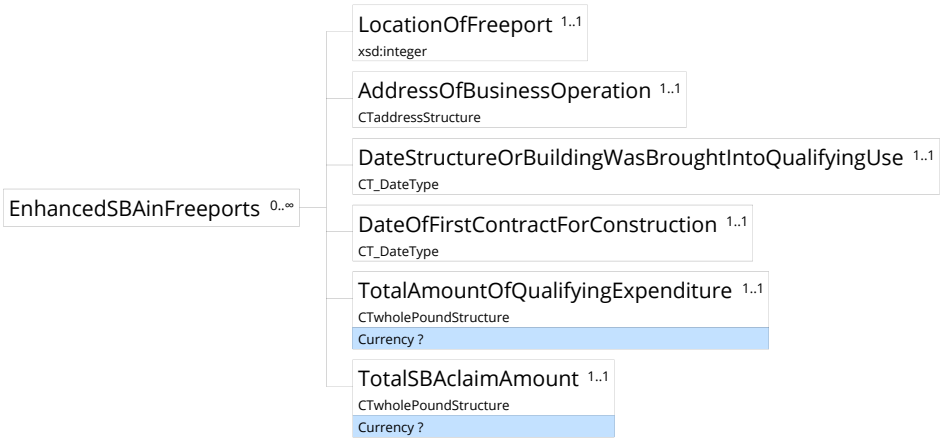


path	[CTM]
description	Freeports and Investment Zones

validation rule:

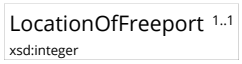
error code: 9644	description: If [N117] is present, then one of [M5] or [M20] should be present
transactional message (en)	Supplementary form CT600M can only be present if section M5 or M20 is completed
error code: 9645	description: [M10] must be present if [M5] is present
transactional message (en)	Box M10 must be completed if section M5 is present
error code: 9646	description: [M15] must be present if [M5] is present
transactional message (en)	Box M15 must be completed if section M5 is present
error code: 9647	description: [M25] must be present if [M20D] is present
transactional message (en)	Box M25 must be completed if Box M20D is completed
error code: 9648	description: [M30] must be present if [M20E] is present
transactional message (en)	Box M30 must be completed if Box M20E is completed

element: **EnhancedSBAinFreeports** XML



path	[CTM]/EnhancedSBAinFreeports
cardinality	0..∞
description	Enhanced Structures and Buildings allowances in Freeports and Investment Zones
id	[M5]

element: **LocationOfFreeport** XML

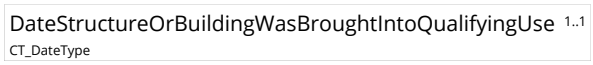


base	xsd:integer
path	[CTM]/EnhancedSBAinFreeports/LocationOfFreeport
cardinality	1..1
description	Location of Freeport and/or Investment Zones
example	13
minInclusive	1
maxInclusive	300
id	[M5A]

element: **AddressOfBusinessOperation** XML

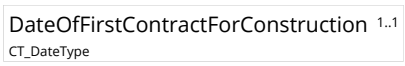
base	CTaddressStructure
path	[CTM]/EnhancedSBAinFreeports/AddressOfBusinessOperation
cardinality	1..1
description	Address of business operation
id	[M5B]

element: **DateStructureOrBuildingWasBroughtIntoQualifyingUse** XML



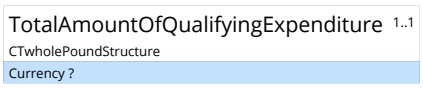
base	CT_DateType
path	[CTM]/EnhancedSBAinFreeports/DateStructureOrBuildingWasBroughtIntoQualifyingUse
cardinality	1..1
description	Date structure was brought into qualifying use
id	[M5C]

element: **DateOfFirstContractForConstruction** XML



base	CT_DateType
path	[CTM]/EnhancedSBAinFreeports/DateOfFirstContractForConstruction
cardinality	1..1
description	Date of first contract for construction
id	[M5D]

element: **TotalAmountOfQualifyingExpenditure** XML



base	CTwholePoundStructure
path	[CTM]/EnhancedSBAinFreeports/TotalAmountOfQualifyingExpenditure
cardinality	1..1
description	Total amount of qualifying expenditure
id	[M5E]

element: **TotalSBAclaimAmount** XML

base	CTwholePoundStructure
path	[CTM]/EnhancedSBAinFreeports/TotalSBAclaimAmount
cardinality	1..1
description	Total SBA claim amount
id	[M5F]

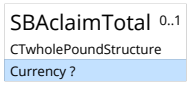
element: **QualifyingExpenditureTotal** XML

base	CTwholePoundStructure
path	[CTM]/QualifyingExpenditureTotal
cardinality	0..1
description	Qualifying expenditure total
id	[M10]

validation rule:

error code: 9655	description: [M10] must be less than or equal to [771]
transactional message (en)	Box M10 must be less than or equal to Box 771
error code: 9657	description: [M10] should equal the sum of all iterations of [M5E]
transactional message (en)	Box M10 must equal the sum of all 'Total amount of qualifying expenditure' entries in Box M5E

element: **SBAclaimTotal** XML

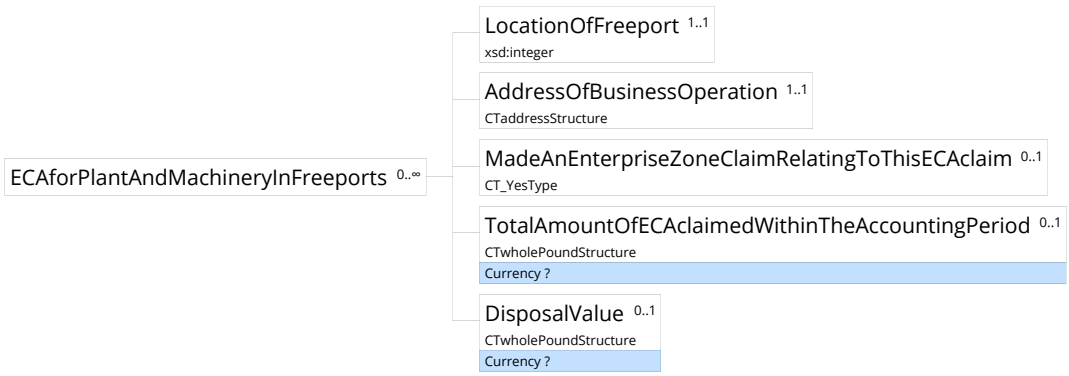


base	CTwholePoundStructure
path	[CTM]/SBAclaimTotal
cardinality	0..1
description	SBA claim total
id	[M15]

validation rule:

error code: 9658	description: [M15] must be less than or equal to [711] plus [736]
transactional message (en)	Box M15 must be less than or equal to the sum of Boxes 711 and 736
error code: 9661	description: [M15] should equal the sum of all iterations of [M5F]
transactional message (en)	Box M15 must equal the sum of all 'Total SBA claim amount' entries in Box M5F

element: **ECAforPlantAndMachineryInFreeports** XML

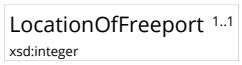


path	[CTM]/ECAforPlantAndMachineryInFreeports
cardinality	0..∞
description	Enhanced capital allowance (ECA) for plant and machinery in Freeports and Investment Zones
id	[M20]

validation rule:

error code: 9662	description: If [M20] is present then one of [M20C] or [M20D] or [M20E] must be present
transactional message (en)	If section M20 is present then one of Boxes M20C, M20D or M20E must be completed

element: **LocationOfFreeport** XML

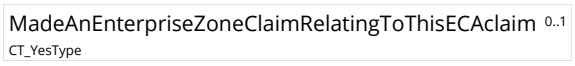


base	xsd:integer
path	[CTM]/ECAforPlantAndMachineryInFreeports/LocationOfFreeport
cardinality	1..1
description	Location of Freeport and/or Investment Zones
example	13
minInclusive	1
maxInclusive	300
id	[M20A]

element: **AddressOfBusinessOperation** XML

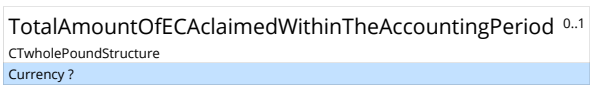
base	CTaddressStructure
path	[CTM]/ECAforPlantAndMachineryInFreeports/AddressOfBusinessOperation
cardinality	1..1
description	Address of business operation
id	[M20B]

element: **MadeAnEnterpriseZoneClaimRelatingToThisECAclaim** XML



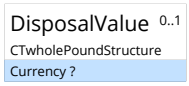
base	CT_YesType
path	[CTM]/ECAforPlantAndMachineryInFreeports/MadeAnEnterpriseZoneClaimRelatingToThisECAclaim
cardinality	0..1
description	Made an Enterprise Zone claim relating to this ECA claim
id	[M20C]

element: **TotalAmountOfECAclaimedWithinTheAccountingPeriod** XML



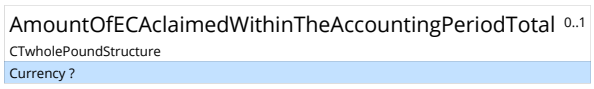
base	CTwholePoundStructure
path	[CTM]/ECAforPlantAndMachineryInFreeports/TotalAmountOfECAclaimedWithinTheAccountingPeriod
cardinality	0..1
description	Total amount of ECA claimed within the accounting period
id	[M20D]

element: **DisposalValue** XML



base	CTwholePoundStructure
path	[CTM]/ECAforPlantAndMachineryInFreeports/DisposalValue
cardinality	0..1
description	Disposal Value
id	[M20E]

element: **AmountOfECAclaimedWithinTheAccountingPeriodTotal** XML



base	CTwholePoundStructure
path	[CTM]/AmountOfECAclaimedWithinTheAccountingPeriodTotal
cardinality	0..1
description	Amount of ECA claimed within the accounting period total
id	[M25]

validation rule:

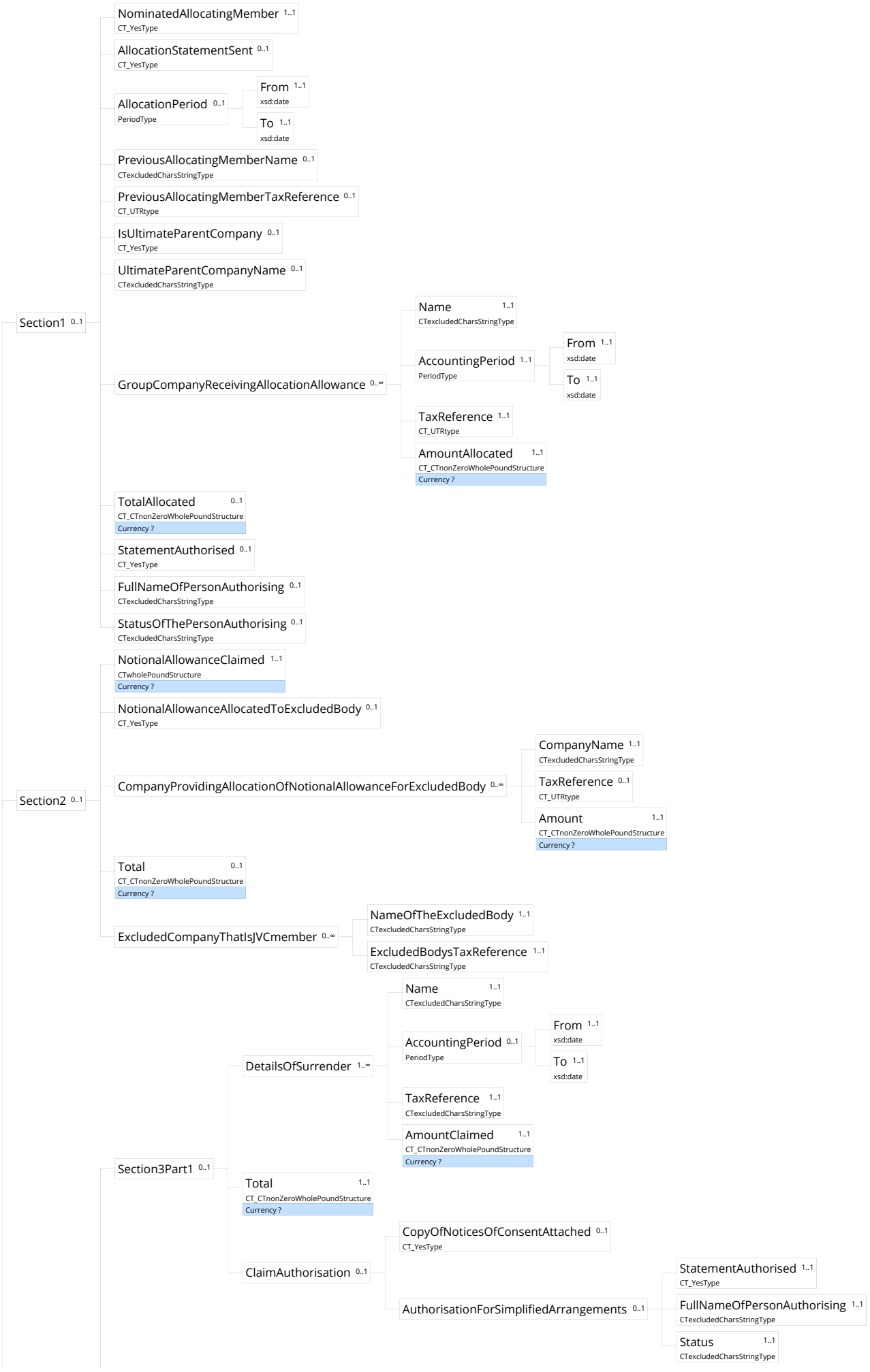
error code: 9667	description: [760] must be present if [M25] is present
transactional message (en)	Box 760 must be completed if Box M25 is completed
error code: 9668	description: [M25] should equal the sum of all iterations of [M20D]
transactional message (en)	Box M25 must equal the sum of all 'Total amount of ECA claimed within the accounting period' entries in Box M20D

element: **DisposalValueTotal** XML

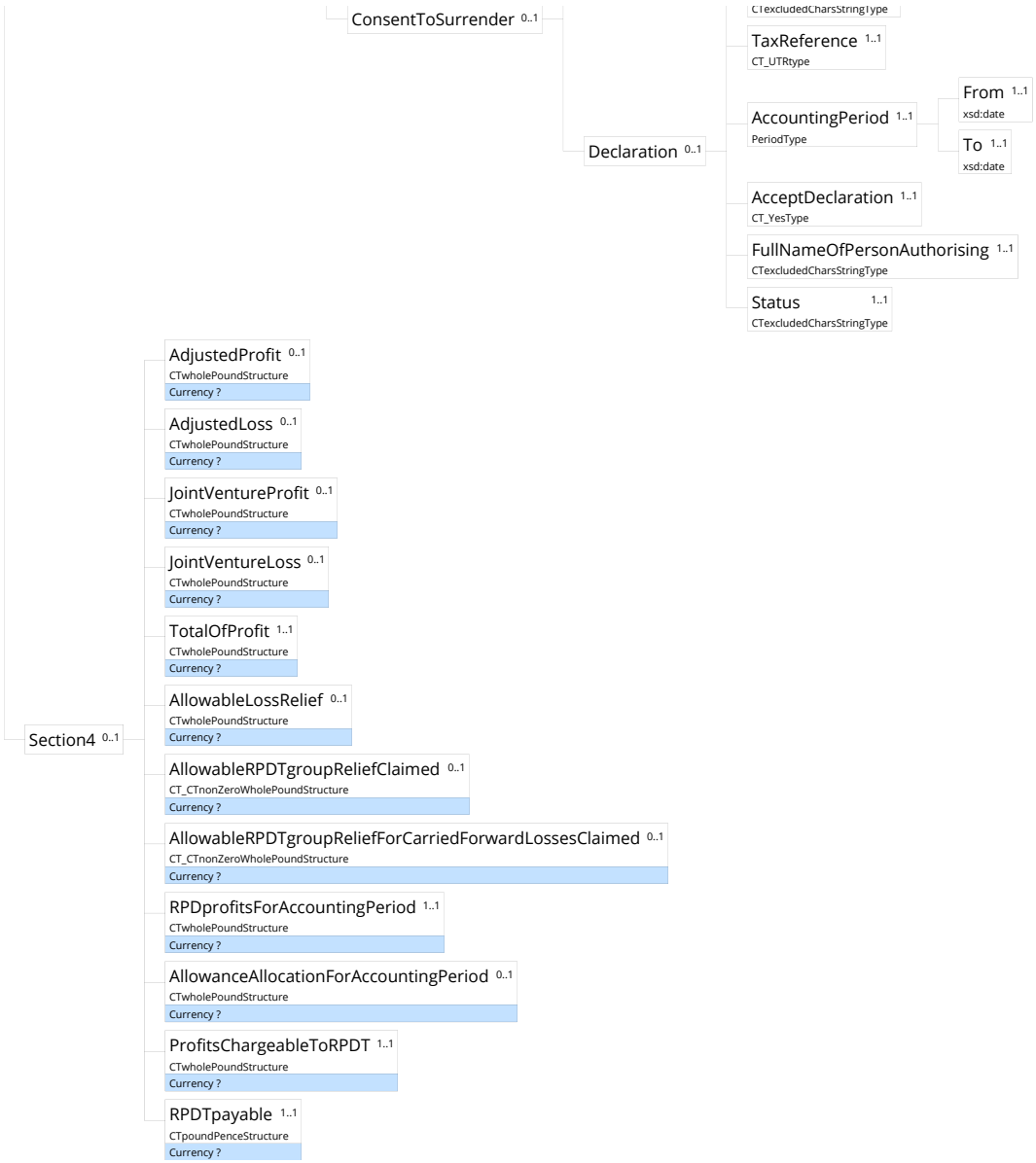
base	CTwholePoundStructure
path	[CTM]/DisposalValueTotal
cardinality	0..1
description	Disposal value total
id	[M30]

validation rule:

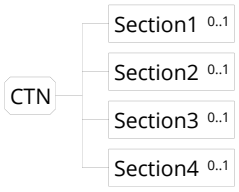
error code: 9669	description: [M30] should equal the sum of all iterations of [M20E]
transactional message (en)	Box M30 must equal the sum of all 'Disposal value' entries in Box M20E


NominatedAllocatingMember 1..1
CT_YesType
AllocationStatementSent 0..1
CT_YesType
AllocationPeriod 0..1
PeriodType
From 1..1
xsd:date
To 1..1
xsd:date
PreviousAllocatingMemberName 0..1
CTexcludedCharsStringType
PreviousAllocatingMemberTaxReference 0..1
CT_UTRtype
IsUltimateParentCompany 0..1
CT_YesType
UltimateParentCompanyName 0..1
CTexcludedCharsStringType
Section1 0..1
Name 1..1
CTexcludedCharsStringType
AccountingPeriod 1..1
PeriodType
From 1..1
xsd:date
To 1..1
xsd:date
GroupCompanyReceivingAllocationAllowance 0..∞
TaxReference 1..1
CT_UTRtype
AmountAllocated 1..1
CT_CTnonZeroWholePoundStructure
Currency ?
TotalAllocated 0..1
CT_CTnonZeroWholePoundStructure
Currency ?
StatementAuthorised 0..1
CT_YesType
FullNameOfPersonAuthorising 0..1
CTexcludedCharsStringType
StatusOfThePersonAuthorising 0..1
CTexcludedCharsStringType
NotionalAllowanceClaimed 1..1
CTwholePoundStructure
Currency ?
NotionalAllowanceAllocatedToExcludedBody 0..1
CT_YesType
Section2 0..1
CompanyName 1..1
CTexcludedCharsStringType
CompanyProvidingAllocationOfNotionalAllowanceForExcludedBody 0..∞
TaxReference 0..1
CT_UTRtype
Amount 1..1
CT_CTnonZeroWholePoundStructure
Currency ?
Total 0..1
CT_CTnonZeroWholePoundStructure
Currency ?
NameOfTheExcludedBody 1..1
CTexcludedCharsStringType
ExcludedCompanyThatIsJVCmember 0..∞
ExcludedBodysTaxReference 1..1
CTexcludedCharsStringType
Name 1..1
CTexcludedCharsStringType
AccountingPeriod 0..1
PeriodType
From 1..1
xsd:date
To 1..1
xsd:date
DetailsOfSurrender 1..∞
TaxReference 1..1
CTexcludedCharsStringType
AmountClaimed 1..1
CT_CTnonZeroWholePoundStructure
Currency ?
Section3Part1 0..1
Total 1..1
CT_CTnonZeroWholePoundStructure
Currency ?
CopyOfNoticesOfConsentAttached 0..1
CT_YesType
ClaimAuthorisation 0..1
AuthorisationForSimplifiedArrangements 0..1
StatementAuthorised 1..1
CT_YesType
FullNameOfPersonAuthorising 1..1
CTexcludedCharsStringType
Status 1..1
CTexcludedCharsStringType

CTN
Section3 0..1
Section3Part2 0..1
DetailsOfSurrender 1..∞
Name 1..1
CTexcludedCharsStringType
AccountingPeriod 0..1
PeriodType
From 1..1
xsd:date
To 1..1
xsd:date
TaxReference 1..1
CTexcludedCharsStringType
AmountSurrendered 1..1
CT_CTnonZeroWholePoundStructure
Currency ?
Total 1..1
CT_CTnonZeroWholePoundStructure
Currency ?
ConsentToSurrender 0..1
ConsentOptions 1..1
SimplifiedArrangementInForce 0..1
CT_YesType
NoticeOfConsentCompleted 0..1
CT_YesType
CopyOfNoticesOfConsentAttached 0..1
CT_YesType
Declaration 0..1
CompanyName 1..1
CTexcludedCharsStringType
TaxReference 1..1
CT_UTRtype
AccountingPeriod 1..1
PeriodType
From 1..1
xsd:date
To 1..1
xsd:date
AcceptDeclaration 1..1
CT_YesType
FullNameOfPersonAuthorising 1..1
CTexcludedCharsStringType
Status 1..1
CTexcludedCharsStringType
Section3Part3 0..1
DetailsOfSurrender 1..∞
Name 1..1
CTexcludedCharsStringType
AccountingPeriod 0..1
PeriodType
From 1..1
xsd:date
To 1..1
xsd:date
TaxReference 1..1
CTexcludedCharsStringType
AmountClaimed 1..1
CT_CTnonZeroWholePoundStructure
Currency ?
Total 1..1
CT_CTnonZeroWholePoundStructure
Currency ?
ClaimAuthorisation 0..1
CopyOfNoticesOfConsentAttached 0..1
CT_YesType
AuthorisationForSimplifiedArrangements 0..1
StatementAuthorised 1..1
CT_YesType
NameOfAuthorisedCompany 1..1
CTexcludedCharsStringType
FullNameOfPersonAuthorising 1..1
CTexcludedCharsStringType
Status 1..1
CTexcludedCharsStringType
Section3Part4 0..1
DetailsOfSurrender 1..∞
Name 1..1
CTexcludedCharsStringType
AccountingPeriod 0..1
PeriodType
From 1..1
xsd:date
To 1..1
xsd:date
TaxReference 1..1
CTexcludedCharsStringType
AmountSurrendered 1..1
CT_CTnonZeroWholePoundStructure
Currency ?
Total 1..1
CT_CTnonZeroWholePoundStructure
Currency ?
ConsentOptions 1..1
SimplifiedArrangementInForce 0..1
CT_YesType
NoticeOfConsentCompleted 0..1
CT_YesType
CopyOfNoticesOfConsentAttached 0..1
CT_YesType
CompanyName 1..1



type: **CTN** **XML**

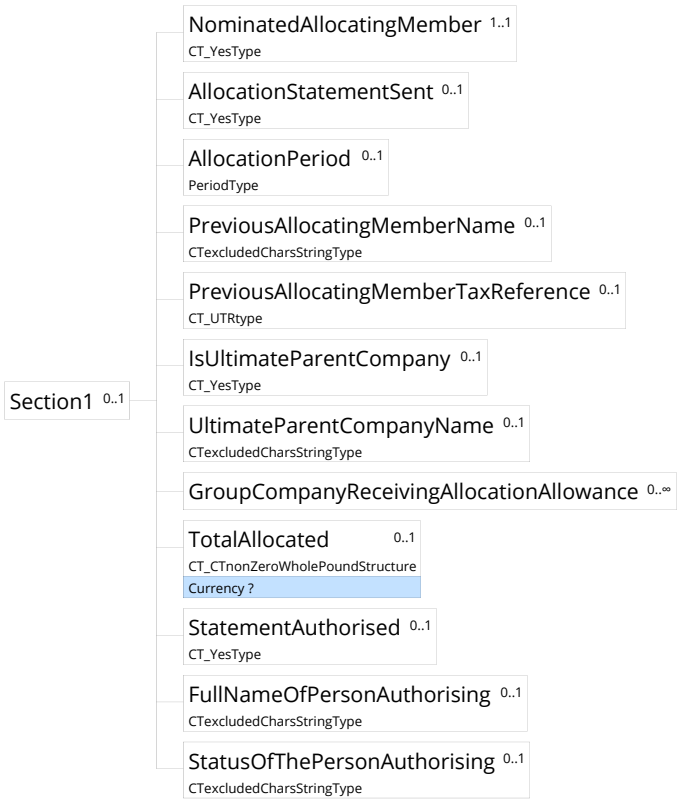


path	[CTN]
description	Residential property developer tax

validation rule:

error code: 9495	description: At least one of [SN001], [SN018], [SN029] or [SN095] should be present
transactional message (en)	At least one of Sections 1, 2, 3 or 4 must be completed if the supplementary form CT600N is present

element: **Section1** XML

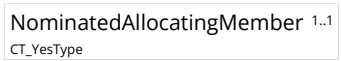


path	[CTN]/Section1
cardinality	0..1
description	Section 1 - Allocation Statement
id	[SN001]

validation rule:

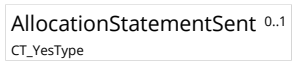
error code: 9497	description: [N15/N20] should be present if [N10] does not equal 'yes'
transactional message (en)	The accounting period in Boxes N15 and N20 must be completed if Box N10 is not completed
error code: 9498	description: [N25] should be present if [N30] is present
transactional message (en)	Box N25 must be completed if Box N30 is completed
error code: 9499	description: [N30] should be present if [N25] is present
transactional message (en)	Box N30 must be completed if Box N25 is completed
error code: 9500	description: [N40] should be present if [N10] does not equal 'yes' and [N35] is not present
transactional message (en)	Box N40 must be completed if Box N10 and N35 aren't completed
error code: 9501	description: [N45] should be present if [N10] does not equal 'yes'
transactional message (en)	Box N45 must be completed if Box N10 is not completed
error code: 9508	description: [N50] should be present if [N10] does not equal 'yes'
transactional message (en)	Box N50 must be completed if Box N10 is not completed
error code: 9509	description: [N55] should be present if [N10] does not equal 'yes'
transactional message (en)	Box N55 must be completed if Box N10 is not completed
error code: 9512	description: [N60] should be present if [N10] does not equal 'yes'
transactional message (en)	Box N60 must be completed if Box N10 is not completed
error code: 9520	description: [N65] should be present if [N10] does not equal 'yes'
transactional message (en)	Box N65 must be completed if Box N10 is not completed

element: **NominatedAllocatingMember** XML



base	CT_YesType
path	[CTN]/Section1/NominatedAllocatingMember
cardinality	1..1
description	Put an 'X' in box N5 if you are the nominated allocating member
id	[N5]

element: **AllocationStatementSent** XML



base	CT_YesType
path	[CTN]/Section1/AllocationStatementSent
cardinality	0..1
description	Put an 'X' in N10 if the Allocation statement has been sent to HMRC for this period
id	[N10]

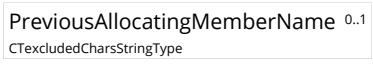
element: **AllocationPeriod** XML

base	PeriodType
path	[CTN]/Section1/AllocationPeriod
cardinality	0..1
description	The period which relates to the allocation
id	[N15/N20]

validation rule:

error code: 9525	description: [N15/N20] should not be present if [N10] equals 'yes'
transactional message (en)	The accounting period in Boxes N15 and N20 must not be completed if Box N10 is completed
error code: 9526	description: The 'From' date of [N15/N20] should be on or before [35]
transactional message (en)	The period From date in Box N15 must be on or before the period end date in Box 35
error code: 9527	description: The period covered by [N15/N20] should not be longer than 12 months
transactional message (en)	The period covered in Boxes N15 and N20 must not be longer than 12 months
error code: 9528	description: The 'To' date of [N15/N20] should not be before the 'From' date
transactional message (en)	The period To date in Box N20 must not be before the period From date in Box N15
error code: 9604	description: The 'To' date of [N15/N20] should be on or after [30]
transactional message (en)	The period To date in Box N20 must be on or after the return period From date in Box 30

element: **PreviousAllocatingMemberName** XML



base	CTexcludedCharsStringType
path	[CTN]/Section1/PreviousAllocatingMemberName
cardinality	0..1
description	Previous allocating member name, if this was different at the beginning of the period
id	[N25]

validation rule:

error code: 9605	description: [N25] should not be present if [N10] equals 'yes'
transactional message (en)	Box N25 must not be completed if Box N10 is completed

element: **PreviousAllocatingMemberTaxReference** XML

PreviousAllocatingMemberTaxReference 0..1
CT_UTRtype

base	CT_UTRtype
path	[CTN]/Section1/PreviousAllocatingMemberTaxReference
cardinality	0..1
description	Previous allocating member tax reference, if this was different at the beginning of the period
id	[N30]

validation rule:

error code: 9635	description: [N30] should not be present if [N10] equals 'yes'
transactional message (en)	Box N30 must not be completed if Box N10 is completed

element: **IsUltimateParentCompany** XML

IsUltimateParentCompany 0..1
CT_YesType

base	CT_YesType
path	[CTN]/Section1/IsUltimateParentCompany
cardinality	0..1
description	Put an 'X' in box N35 if you are the Ultimate Parent Company of the group
id	[N35]

validation rule:

error code: 9638	description: [N35] should not be present if [N10] equals 'yes'
transactional message (en)	Box N35 must not be completed if Box N10 is completed

element: **UltimateParentCompanyName** XML

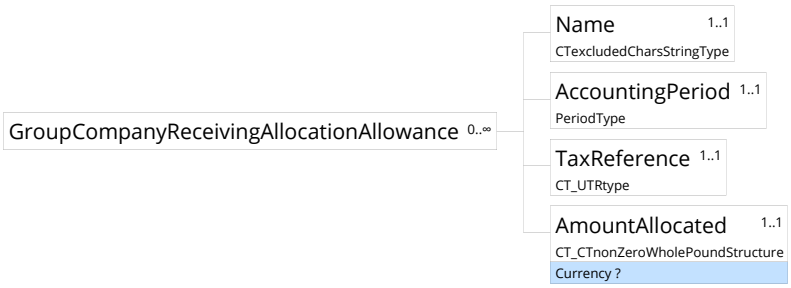
UltimateParentCompanyName 0..1
CTexcludedCharsStringType

base	CTexcludedCharsStringType
path	[CTN]/Section1/UltimateParentCompanyName
cardinality	0..1
description	Enter the name of the Ultimate Parent Company if N35 is not completed
id	[N40]

validation rule:

error code: 9654	description: [N40] should not be present if [N10] equals 'yes'
transactional message (en)	Box N40 must not be completed if Box N10 is completed
error code: 9672	description: [N40] should not be present if ([N10] does not equal 'yes') and [N35] is present
transactional message (en)	Box N40 must not be completed if Box N35 has been completed and Box N10 has not been completed

element: **GroupCompanyReceivingAllocationAllowance** XML

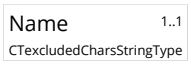


path	[CTN]/Section1/GroupCompanyReceivingAllocationAllowance
cardinality	0..∞
description	Provide details of the group companies receiving an allocation of allowance (including the allocating company itself, where relevant)
id	[N45]

validation rule:

error code: 9673	description: [N45] should not be present if [N10] equals 'yes'
transactional message (en)	Box N45 must not be completed if Box N10 is completed

element: **Name** XML



base	CTexcludedCharsStringType
path	[CTN]/Section1/GroupCompanyReceivingAllocationAllowance/Name
cardinality	1..1
description	Name of Company
id	[N45A]

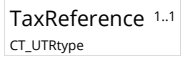
element: **AccountingPeriod** XML

base	PeriodType
path	[CTN]/Section1/GroupCompanyReceivingAllocationAllowance/AccountingPeriod
cardinality	1..1
description	Accounting period
id	[N45B]

validation rule:

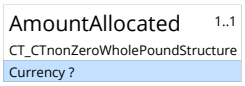
error code: 9674	description: The period covered by [N45B] should not be longer than 12 months
transactional message (en)	The accounting period in Box N45B must not be longer than 12 months
error code: 9675	description: The 'To' date of [N45B] should not be before the 'From' date
transactional message (en)	The accounting period To date must not be before the From date in Box N45B

element: **TaxReference** XML



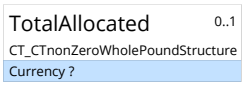
base	CT_UTRtype
path	[CTN]/Section1/GroupCompanyReceivingAllocationAllowance/TaxReference
cardinality	1..1
description	Tax reference
id	[N45C]

element: **AmountAllocated** XML



base	CT_CTnonZeroWholePoundStructure
path	[CTN]/Section1/GroupCompanyReceivingAllocationAllowance/AmountAllocated
cardinality	1..1
description	Amount allocated
id	[N45D]

element: **TotalAllocated** XML

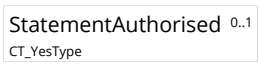


base	CT_CTnonZeroWholePoundStructure
path	[CTN]/Section1/TotalAllocated
cardinality	0..1
description	Total
id	[N50]

validation rule:

error code: 9676	description: [N50] should not be present if [N10] equals 'yes'
transactional message (en)	Box N50 must not be completed if Box N10 is completed
error code: 9677	description: [N50] must equal the sum of all iterations of [N45D]
transactional message (en)	Box N50 must equal the sum of all Amount allocated entries in Boxes N45D

element: **StatementAuthorised** XML

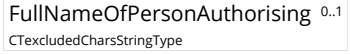


base	CT_YesType
path	[CTN]/Section1/StatementAuthorised
cardinality	0..1
description	If the statement has been authorised put an 'X' in box N55 to confirm
id	[N55]

validation rule:

error code: 9678	description: [N55] should not be present if [N10] equals 'yes'
transactional message (en)	Box N55 must not be completed if Box N10 is completed

element: **FullNameOfPersonAuthorising** XML

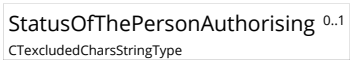


base	CTexcludedCharsStringType
path	[CTN]/Section1/FullNameOfPersonAuthorising
cardinality	0..1
description	Full name of person authorising - any person authorised to act on behalf of the company that is authorised to act for the companies within the arrangement
id	[N60]

validation rule:

error code: 9679	description: [N60] should not be present if [N10] equals 'yes'
transactional message (en)	Box N60 must not be completed if Box N10 is completed

element: **StatusOfThePersonAuthorising** XML

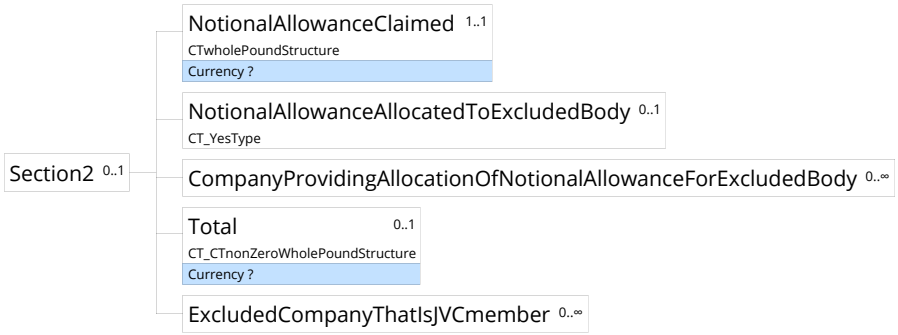


base	CTexcludedCharsStringType
path	[CTN]/Section1/StatusOfThePersonAuthorising
cardinality	0..1
description	Status of the person authorising
id	[N65]

validation rule:

error code: 9680	description: [N65] should not be present if [N10] equals 'yes'
transactional message (en)	Box N65 must not be completed if Box N10 is completed

element: **Section2** XML



path	[CTN]/Section2
cardinality	0..1
description	Section 2 - Joint venture companies
id	[SN018]

validation rule:

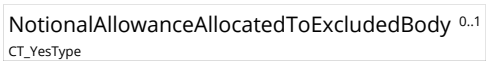
error code: 9681	description: [N80] should be present if [N75] equals 'yes'
transactional message (en)	Box N80 must be completed if Box N75 is completed
error code: 9682	description: [N85] should be present if [N80] is present
transactional message (en)	Box N85 must be completed if the table at N80 is completed

element: **NotionalAllowanceClaimed** XML

base	CTwholePoundStructure

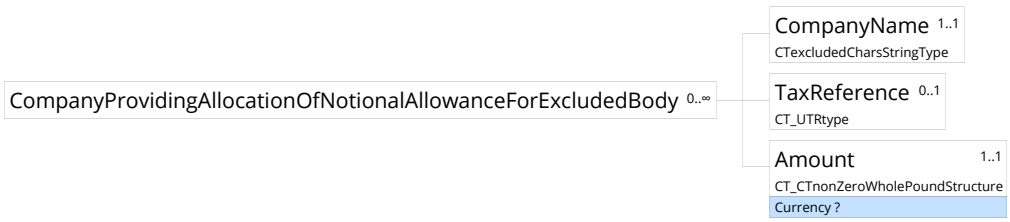
path	[CTN]/Section2/NotionalAllowanceClaimed
cardinality	1..1
description	Notional allowance claimed
id	[N70]

element: **NotionalAllowanceAllocatedToExcludedBody** XML



base	CT_YesType
path	[CTN]/Section2/NotionalAllowanceAllocatedToExcludedBody
cardinality	0..1
description	Put an 'X' in box N75 if an amount of notional allowance is being allocated in respect of an excluded body
id	[N75]

element: **CompanyProvidingAllocationOfNotionalAllowanceForExcludedBody** XML

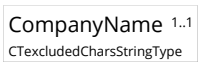


path	[CTN]/Section2/CompanyProvidingAllocationOfNotionalAllowanceForExcludedBody
cardinality	0..∞
description	Provide details of any company providing an allocation of notional allowance on behalf of an excluded body
id	[N80]

validation rule:

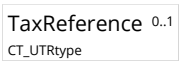
error code: 9683	description: [N80] should not be present if [N75] does not equal 'yes'
transactional message (en)	Box N80 must not be completed if Box N75 is not completed

element: **CompanyName** XML



base	CTexcludedCharsStringType
path	[CTN]/Section2/CompanyProvidingAllocationOfNotionalAllowanceForExcludedBody/CompanyName
cardinality	1..1
description	Name of the allocating company
id	[N80A]

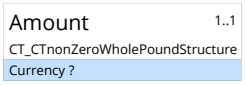
element: **TaxReference** XML



base	CT_UTRtype
path	[CTN]/Section2/CompanyProvidingAllocationOfNotionalAllowanceForExcludedBody/TaxReference

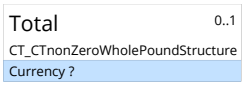
cardinality	0..1
description	Tax reference
id	[N80B]

element: **Amount** XML



base	CT_CTnonZeroWholePoundStructure
path	[CTN]/Section2/CompanyProvidingAllocationOfNotionalAllowanceForExcludedBody/Amount
cardinality	1..1
description	Amount
id	[N80C]

element: **Total** XML



base	CT_CTnonZeroWholePoundStructure
path	[CTN]/Section2/Total
cardinality	0..1
description	Total
id	[N85]

validation rule:

error code: 9684	description: [N85] must equal the sum of all iterations of [N80C]
transactional message (en)	Box N85 must equal the sum of all 'Amount' in Boxes N80C

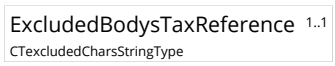
element: **ExcludedCompanyThatIsJVCmember** XML

path	[CTN]/Section2/ExcludedCompanyThatIsJVCmember
cardinality	0..∞
description	Members of the excluded body's group that are members of the relevant joint venture company
id	[N90]

element: **NameOfTheExcludedBody** XML

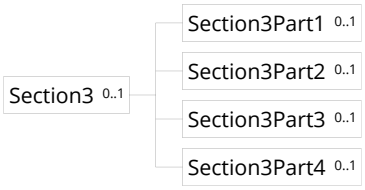
base	CTexcludedCharsStringType
path	[CTN]/Section2/ExcludedCompanyThatIsJVCmember/NameOfTheExcludedBody
cardinality	1..1
description	Name of the excluded body
id	[N90A]

element: **ExcludedBodysTaxReference** XML



base	CTexcludedCharsStringType
path	[CTN]/Section2/ExcludedCompanyThatIsJVCmember/ExcludedBodysTaxReference
cardinality	1..1
description	Excluded body's tax reference
id	[N90B]

element: **Section3** XML

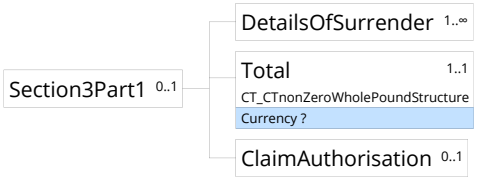


path	[CTN]/Section3
cardinality	0..1
description	Section 3 - RPDT group relief
id	[SN029]

validation rule:

error code: 9685	description: If [SN029] is present the following should be true: [SN030] is present or [SN043] is present or [SN062] is present or [SN076] is present
transactional message (en)	If Section 3 is present on supplementary page CT600N then one of Section 3 Parts 1, 2, 3 or 4 must be completed

element: **Section3Part1** XML

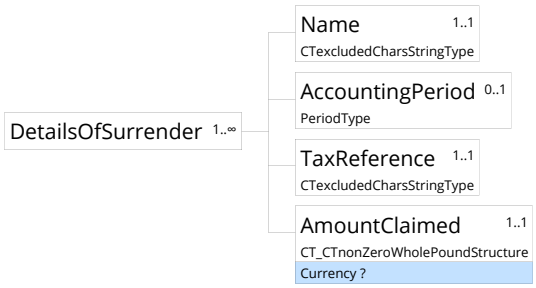


path	[CTN]/Section3/Section3Part1
cardinality	0..1
description	Section 3 Part 1 - Claims to RPDT group relief
id	[SN030]

validation rule:

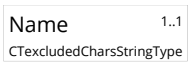
error code: 9686	description: [SN095] should be present if [SN030] is present
transactional message (en)	Section 4 on supplementary page CT600N must be completed if Section 3 Part 1 is completed
error code: 9687	description: [SN037] should be present if ([N003] equals 'new') and [SN030] is present
transactional message (en)	Claim authorisation' section on supplementary page CT600N must be completed if the return type is 'new' and Section 3 Part 1 is present

element: **DetailsOfSurrender** XML



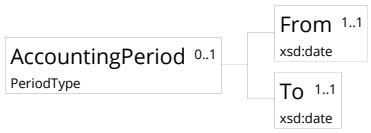
path	[CTN]/Section3/Section3Part1/DetailsOfSurrender
cardinality	1..∞
description	Details of surrender
id	[N95]

element: **Name** XML



base	CTexcludedCharsStringType
path	[CTN]/Section3/Section3Part1/DetailsOfSurrender/Name
cardinality	1..1
description	Name of surrendering company
id	[N95A]

element: **AccountingPeriod** XML



base	PeriodType
path	[CTN]/Section3/Section3Part1/DetailsOfSurrender/AccountingPeriod
cardinality	0..1
description	Accounting period of surrendering company
id	[N95B]

validation rule:

error code: 9688	description: The 'From' date of [N95B] should be on or before [35]
transactional message (en)	The 'Accounting period of surrendering company' From date in Box N95B must be on or before the return period To date in Box 35
error code: 9689	description: The period covered by [N95B] should not be longer than 12 months
transactional message (en)	The 'Accounting period of the surrendering company' in Box N95B must not be longer than 12 months
error code: 9690	description: The 'To' date of [N95B] should not be before the 'From' date
transactional message (en)	The 'Accounting period of surrendering company' To date must not be before the From date in Box N95B
error code: 9691	description: The 'To' date of [N95B] should be on or after [30]
transactional message (en)	The 'Accounting period of surrendering company' To date in Box N95B must be on or after the return period From date in Box 30

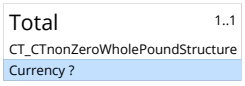
element: **TaxReference** XML

base	CTexcludedCharsStringType
path	[CTN]/Section3/Section3Part1/DetailsOfSurrender/TaxReference
cardinality	1..1
description	Tax reference
id	[N95C]

element: **AmountClaimed** XML

base	CT_CTnonZeroWholePoundStructure
path	[CTN]/Section3/Section3Part1/DetailsOfSurrender/AmountClaimed
cardinality	1..1
description	Amount claimed
id	[N95D]

element: **Total** XML

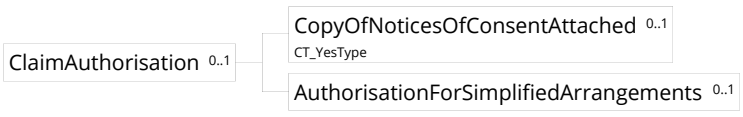


base	CT_CTnonZeroWholePoundStructure
path	[CTN]/Section3/Section3Part1/Total
cardinality	1..1
description	Total
id	[N100]

validation rule:

error code: 9692	description: [N100] must equal the sum of all iterations of [N95D]
transactional message (en)	Box N100 must equal the sum of all 'Amount claimed' entries in Boxes N95D
error code: 9693	description: [N260] should be present if [N100] is present
transactional message (en)	Box N260 must be completed if Box N100 is completed

element: **ClaimAuthorisation** XML



path	[CTN]/Section3/Section3Part1/ClaimAuthorisation
cardinality	0..1
description	Authorisation of claim
id	[SN037]

validation rule:

error code: 9694	description: Must submit exactly one of [SN038] or [SN039]
transactional message (en)	Either 'Copy of notices of consent attached' or 'Authorisation of claim to group relief for simplified arrangements' must be Yes in Section 3 Part 1 on supplementary page CT600N

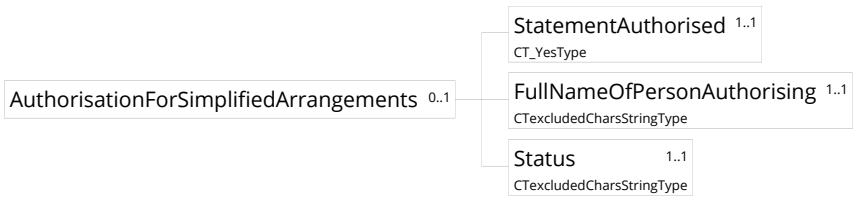
element: **CopyOfNoticesOfConsentAttached** XML

base	CT_YesType
path	[CTN]/Section3/Section3Part1/ClaimAuthorisation/CopyOfNoticesOfConsentAttached
cardinality	0..1
description	Notice/s of consent attached?
id	[SN038]

validation rule:

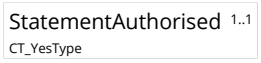
error code: 9695	description: If [SN038] is 'yes' then there must be a PDF attachment of type 'other' in this submission.
transactional message (en)	If 'Copy of notices of consent attached' is Yes in Section 3 Part 1 on supplementary page CT600N then a PDF attachment of type 'Other' must be included

element: **AuthorisationForSimplifiedArrangements** XML



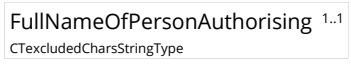
path	[CTN]/Section3/Section3Part1/ClaimAuthorisation/AuthorisationForSimplifiedArrangements
cardinality	0..1
description	Authorisation of claim to group relief for simplified arrangements
id	[SN039]

element: **StatementAuthorised** XML



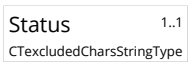
base	CT_YesType
path	[CTN]/Section3/Section3Part1/ClaimAuthorisation/AuthorisationForSimplifiedArrangements/StatementAuthorised
cardinality	1..1
description	If the statement has been authorised put an 'x' in box N105 to confirm
id	[N105]

element: **FullNameOfPersonAuthorising** XML



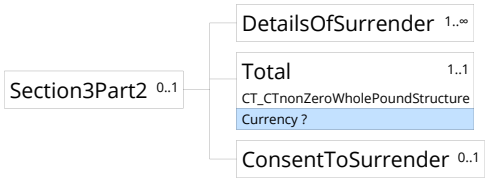
base	CTexcludedCharsStringType
path	[CTN]/Section3/Section3Part1/ClaimAuthorisation/AuthorisationForSimplifiedArrangements/FullNameOfPersonAuthorising
cardinality	1..1
description	Full name of person authorising
id	[N110]

element: **Status** XML



base	CTexcludedCharsStringType
path	[CTN]/Section3/Section3Part1/ClaimAuthorisation/AuthorisationForSimplifiedArrangements/Status
cardinality	1..1
description	Status
id	[N115]

element: **Section3Part2** XML

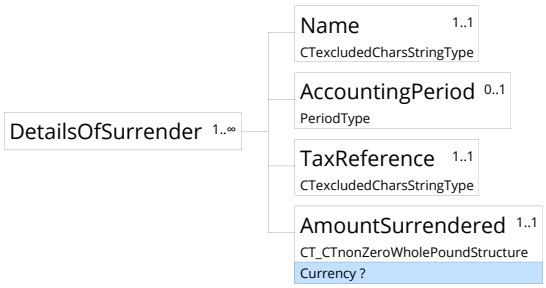


path	[CTN]/Section3/Section3Part2
cardinality	0..1
description	Section 3 Part 2 - Amounts surrendered as RPDT group relief
id	[SN043]

validation rule:

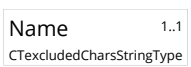
error code: 9696	description: [SN050] should be present if ([N003] equals 'new') and [SN043] is present
transactional message (en)	Consent to surrender' section must be completed if the type of return is 'new' and Section 3 Part 2 on supplementary page CT600N is completed

element: **DetailsOfSurrender** XML



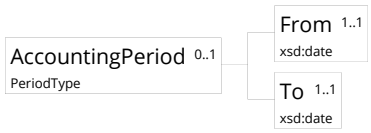
path	[CTN]/Section3/Section3Part2/DetailsOfSurrender
cardinality	1..∞
description	Details of surrender
id	[N120]

element: **Name** XML



base	CTexcludedCharsStringType
path	[CTN]/Section3/Section3Part2/DetailsOfSurrender/Name
cardinality	1..1
description	Name of claimant company
id	[N120A]

element: **AccountingPeriod** XML



base	PeriodType
path	[CTN]/Section3/Section3Part2/DetailsOfSurrender/AccountingPeriod
cardinality	0..1
description	Accounting period of claimant company
id	[N120B]

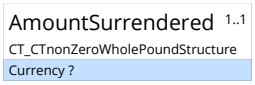
validation rule:

error code: 9697	description: The 'From' date of [N120B] should be on or before [35]
transactional message (en)	The 'Accounting period of claimant company' From date in Box N120B must be on or before the return period To date in Box 35
error code: 9698	description: The period covered by [N120B] should not be longer than 12 months
transactional message (en)	The 'Accounting period of the claimant company' in Box N120B must not be longer than 12 months
error code: 9699	description: The 'To' date of [N120B] should not be before the 'From' date
transactional message (en)	The 'Accounting period of claimant company' To date must not be before the From date in Box N120B
error code: 9700	description: The 'To' date of [N120B] should be on or after [30]
transactional message (en)	The 'Accounting period of claimant company' To date in Box N120B must be on or after the return period From date in Box 30

element: **TaxReference** XML

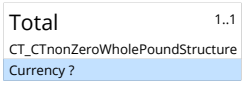
base	CTexcludedCharsStringType
path	[CTN]/Section3/Section3Part2/DetailsOfSurrender/TaxReference
cardinality	1..1
description	Tax reference
id	[N120C]

element: **AmountSurrendered** XML



base	CT_CTnonZeroWholePoundStructure
path	[CTN]/Section3/Section3Part2/DetailsOfSurrender/AmountSurrendered
cardinality	1..1
description	Amount surrendered
id	[N120D]

element: **Total** XML



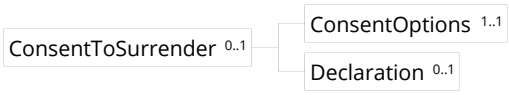
base	CT_CTnonZeroWholePoundStructure

path	[CTN]/Section3/Section3Part2/Total
cardinality	1..1
description	Total
id	[N125]

validation rule:

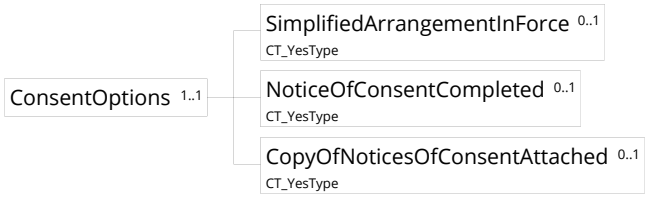
error code: 9773	description: [N125] must equal the sum of all iterations of [N120D]
transactional message (en)	Box N125 must equal the sum of all 'Amount surrendered' entries in Boxes N120D

element: **ConsentToSurrender** XML



path	[CTN]/Section3/Section3Part2/ConsentToSurrender
cardinality	0..1
description	Consent to surrender
id	[SN050]

element: **ConsentOptions** XML

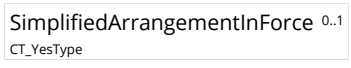


path	[CTN]/Section3/Section3Part2/ConsentToSurrender/ConsentOptions
cardinality	1..1
description	Type of consent
id	[SN051]

validation rule:

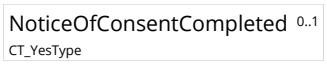
error code: 9792	description: If [SN051] is present the following should be true: [SN052] is present or [SN053] is present or [SN054] is present
transactional message (en)	If the 'Type of Consent' section is present in Section 3 Part 2 on supplementary page CT600N, then at least one of 'Simplified arrangement is in force', 'Notice of consent completed' or 'Copy of notices of consent attached' must be Yes

element: **SimplifiedArrangementInForce** XML



base	CT_YesType
path	[CTN]/Section3/Section3Part2/ConsentToSurrender/ConsentOptions/SimplifiedArrangementInForce
cardinality	0..1
description	Is a simplified arrangement in force?
id	[SN052]

element: **NoticeOfConsentCompleted** XML



base	CT_YesType
path	[CTN]/Section3/Section3Part2/ConsentToSurrender/ConsentOptions/NoticeOfConsentCompleted
cardinality	0..1
description	Has CT600N notice of consent been completed?
id	[SN053]

validation rule:

error code: 9793	description: [SN053] should not be present if [SN054] is present
transactional message (en)	Notice of consent completed' must not be Yes if 'Copy of notices of consent attached' is Yes in Section 3 Part 2 on supplementary page CT600N

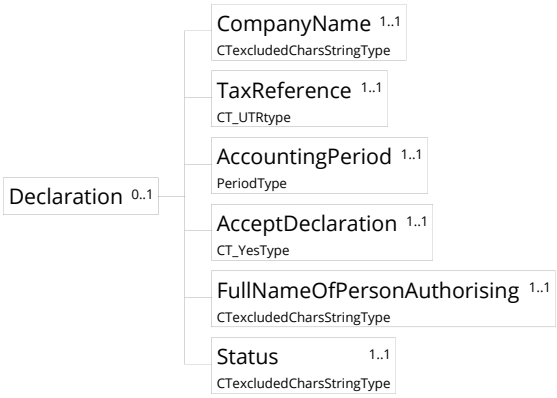
element: **CopyOfNoticesOfConsentAttached** XML

base	CT_YesType
path	[CTN]/Section3/Section3Part2/ConsentToSurrender/ConsentOptions/CopyOfNoticesOfConsentAttached
cardinality	0..1
description	Notice/s of consent attached?
id	[SN054]

validation rule:

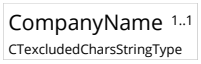
error code: 9794	description: [SN054] should not be present if [SN055] is present
transactional message (en)	Copy of notices of consent attached' must not be Yes if the 'Declaration of consent' section is completed in Section 3 Part 2 on supplementary page CT600N
error code: 9795	description: If [SN054] is 'yes' then there must be a PDF attachment of type 'other' in this submission.
transactional message (en)	If 'Copy of notices of consent attached' is Yes in Section 3 Part 2 on supplementary page CT600N then a PDF attachment of type 'Other' must be included

element: **Declaration** XML



path	[CTN]/Section3/Section3Part2/ConsentToSurrender/Declaration
cardinality	0..1
description	Declaration of consent
id	[SN055]

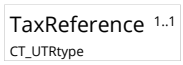
element: **CompanyName** XML



base	CTexcludedCharsStringType

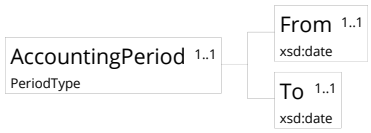
path	[CTN]/Section3/Section3Part2/ConsentToSurrender/Declaration/CompanyName
cardinality	1..1
description	Company name
id	[N130]

element: **TaxReference** XML



base	CT_UTRtype
path	[CTN]/Section3/Section3Part2/ConsentToSurrender/Declaration/TaxReference
cardinality	1..1
description	Tax reference
id	[N135]

element: **AccountingPeriod** XML

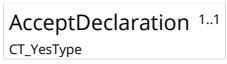


base	PeriodType
path	[CTN]/Section3/Section3Part2/ConsentToSurrender/Declaration/AccountingPeriod
cardinality	1..1
description	Accounting period
id	[N140/N145]

validation rule:

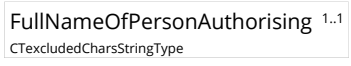
error code: 9796	description: The period covered by [N140/N145] should not be longer than 12 months
transactional message (en)	The accounting period covered in Boxes N140 and N145 must not be longer than 12 months
error code: 9797	description: The 'To' date of [N140/N145] should not be before the 'From' date
transactional message (en)	The accounting period end date in Box N145 should not before the From date in Box N140

element: **AcceptDeclaration** XML



base	CT_YesType
path	[CTN]/Section3/Section3Part2/ConsentToSurrender/Declaration/AcceptDeclaration
cardinality	1..1
description	I certify that all the information I have given on these pages is correct and complete to the best of my knowledge and belief.
id	[SN059]

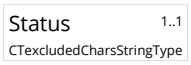
element: **FullNameOfPersonAuthorising** XML



base	CTexcludedCharsStringType
path	[CTN]/Section3/Section3Part2/ConsentToSurrender/Declaration/FullNameOfPersonAuthorising
cardinality	1..1

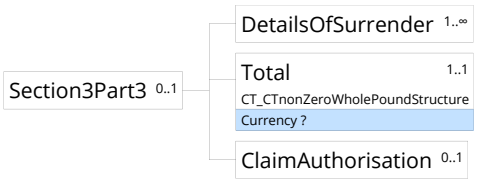
description	Full name of person authorising
id	[N150]

element: **Status** XML



base	CTexcludedCharsStringType
path	[CTN]/Section3/Section3Part2/ConsentToSurrender/Declaration/Status
cardinality	1..1
description	Status
id	[N155]

element: **Section3Part3** XML

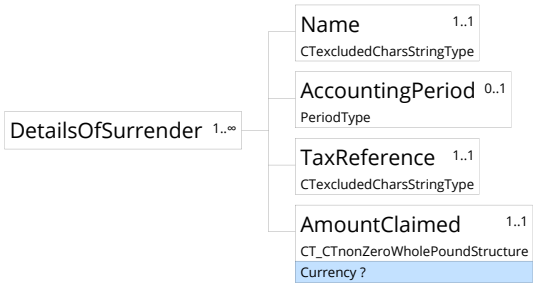


path	[CTN]/Section3/Section3Part3
cardinality	0..1
description	Section 3 Part 3 - Claims to RPDT group relief for carried forward losses
id	[SN062]

validation rule:

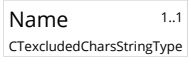
error code: 9798	description: [SN095] should be present if [SN062] is present
transactional message (en)	Section 4 on supplementary page CT600N must be completed if Section 3 Part 3 is completed
error code: 9799	description: [SN069] should be present if ([N003] equals 'new') and [SN062] is present
transactional message (en)	Authorisation of claim to group relief for simplified arrangements must be present if the type of return is 'new' and Section 3 Part 3 on supplementary page CT600N is present

element: **DetailsOfSurrender** XML



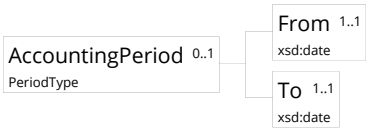
path	[CTN]/Section3/Section3Part3/DetailsOfSurrender
cardinality	1..∞
description	Details of surrender
id	[N160]

element: **Name** XML



base	CTexcludedCharsStringType
path	[CTN]/Section3/Section3Part3/DetailsOfSurrender/Name
cardinality	1..1
description	Name of surrendering company
id	[N160A]

element: **AccountingPeriod** XML



base	PeriodType
path	[CTN]/Section3/Section3Part3/DetailsOfSurrender/AccountingPeriod
cardinality	0..1
description	Accounting period of surrendering company
id	[N160B]

validation rule:

error code: 9806	description: The 'From' date of [N160B] should be on or before [35]
transactional message (en)	The 'Accounting period of surrendering company' From date in Box N160B must be on or before the return period To date in Box 35
error code: 9815	description: The period covered by [N160B] should not be longer than 12 months
transactional message (en)	The 'Accounting period of surrendering company' in Box N160B must not be longer than 12 months
error code: 9836	description: The 'To' date of [N160B] should not be before the 'From' date
transactional message (en)	The 'Accounting period of surrendering company' To date must not be before the From date in Box N160B
error code: 9837	description: The 'To' date of [N160B] should be on or after [30]
transactional message (en)	The 'Accounting period of surrendering company' To date in Box N160B must be on or after the return period From date in Box 30

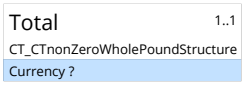
element: **TaxReference** XML

base	CTexcludedCharsStringType
path	[CTN]/Section3/Section3Part3/DetailsOfSurrender/TaxReference
cardinality	1..1
description	Tax reference
id	[N160C]

element: **AmountClaimed** XML

base	CT_CTnonZeroWholePoundStructure
path	[CTN]/Section3/Section3Part3/DetailsOfSurrender/AmountClaimed
cardinality	1..1
description	Amount claimed
id	[N160D]

element: **Total** XML

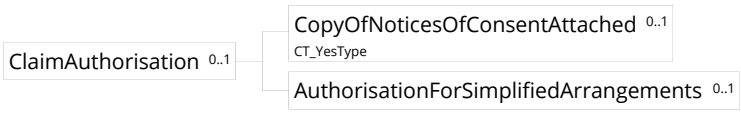


base	CT_CTnonZeroWholePoundStructure
path	[CTN]/Section3/Section3Part3/Total
cardinality	1..1
description	Total
id	[N165]

validation rule:

error code: 9838	description: [N165] must equal the sum of all iterations of [N160D]
transactional message (en)	Box N165 must equal the sum of all 'Amount claimed' entries in Boxes N160D
error code: 9840	description: [N265] should be present if [N165] is present
transactional message (en)	Box N265 must be completed if Box N165 is completed

element: **ClaimAuthorisation** XML

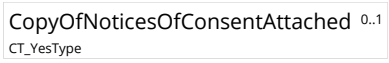


path	[CTN]/Section3/Section3Part3/ClaimAuthorisation
cardinality	0..1
description	Authorisation of claim
id	[SN069]

validation rule:

error code: 9841	description: Must submit exactly one of [SN070] or [SN071]
transactional message (en)	Either 'Copy of notices of consent attached' or 'Authorisation of claim to group relief for simplified arrangements' must be Yes in Section 3 Part 3 on supplementary page CT600N

element: **CopyOfNoticesOfConsentAttached** XML

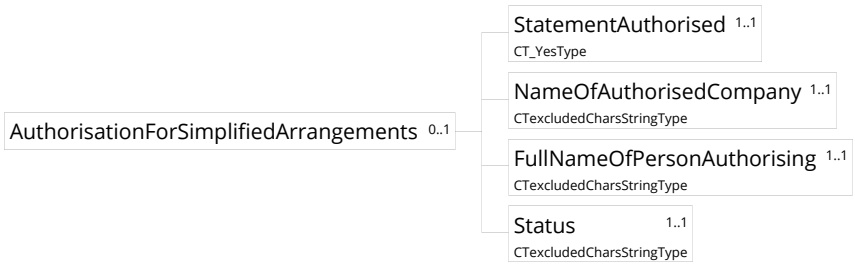


base	CT_YesType
path	[CTN]/Section3/Section3Part3/ClaimAuthorisation/CopyOfNoticesOfConsentAttached
cardinality	0..1
description	Notice/s of consent attached?
id	[SN070]

validation rule:

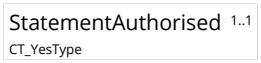
error code: 9842	description: If [SN070] is 'yes' then there must be a PDF attachment of type 'other' in this submission.
transactional message (en)	If 'Copy of notices of consent attached' is Yes in Section 3 Part 3 on supplementary page CT600N then a PDF attachment of type 'Other' must be included

element: **AuthorisationForSimplifiedArrangements** XML



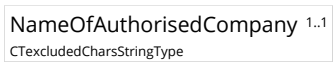
path	[CTN]/Section3/Section3Part3/ClaimAuthorisation/AuthorisationForSimplifiedArrangements
cardinality	0..1
description	Authorisation of claim to group relief for simplified arrangements
id	[SN071]

element: **StatementAuthorised** XML



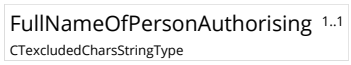
base	CT_YesType
path	[CTN]/Section3/Section3Part3/ClaimAuthorisation/AuthorisationForSimplifiedArrangements/StatementAuthorised
cardinality	1..1
description	If the claim has been authorised put an 'X' in box N170 to confirm
id	[N170]

element: **NameOfAuthorisedCompany** XML



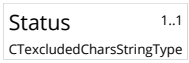
base	CTexcludedCharsStringType
path	[CTN]/Section3/Section3Part3/ClaimAuthorisation/AuthorisationForSimplifiedArrangements/NameOfAuthorisedCompany
cardinality	1..1
description	Name of authorised company
id	[N175]

element: **FullNameOfPersonAuthorising** XML



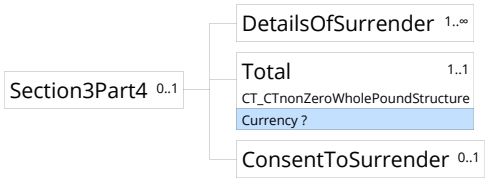
base	CTexcludedCharsStringType
path	[CTN]/Section3/Section3Part3/ClaimAuthorisation/AuthorisationForSimplifiedArrangements/FullNameOfPersonAuthorising
cardinality	1..1
description	Full name of person authorising
id	[N180]

element: **Status** XML



base	CTexcludedCharsStringType
path	[CTN]/Section3/Section3Part3/ClaimAuthorisation/AuthorisationForSimplifiedArrangements/Status
cardinality	1..1
description	Status
id	[N185]

element: **Section3Part4** XML

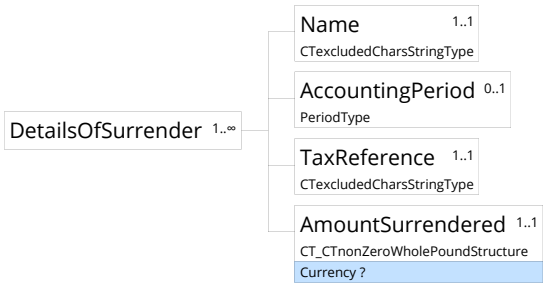


path	[CTN]/Section3/Section3Part4
cardinality	0..1
description	Section 3 Part 4 - Amounts surrendered as RPDT group relief for carried forward losses
id	[SN076]

validation rule:

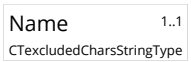
error code: 9843	description: [SN083] should be present if ([N003] equals 'new') and [SN076] is present
transactional message (en)	Consent to surrender' must be present if the type of return is 'new' and Section 3 part 4 on supplementary page CT600N is present

element: **DetailsOfSurrender** XML



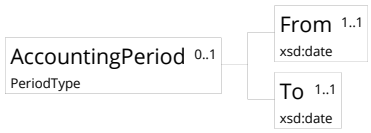
path	[CTN]/Section3/Section3Part4/DetailsOfSurrender
cardinality	1..∞
description	Details of surrender
id	[N190]

element: **Name** XML



base	CTexcludedCharsStringType
path	[CTN]/Section3/Section3Part4/DetailsOfSurrender/Name
cardinality	1..1
description	Name of claimant company
id	[N190A]

element: **AccountingPeriod** XML



base	PeriodType
path	[CTN]/Section3/Section3Part4/DetailsOfSurrender/AccountingPeriod
cardinality	0..1
description	Accounting period of claimant company
id	[N190B]

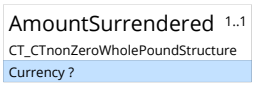
validation rule:

error code: 9844	description: The 'From' date of [N190B] should be on or before [35]
transactional message (en)	The 'Accounting period of claimant company' From date in Box N190B must be on or before the return period To date in Box 35
error code: 9845	description: The period covered by [N190B] should not be longer than 12 months
transactional message (en)	The 'Accounting period of claimant company' in Box N190B must not be no longer than 12 months
error code: 9846	description: The 'To' date of [N190B] should not be before the 'From' date
transactional message (en)	The 'Accounting period of claimant company' To date must not be before the From date in Box N190B
error code: 9847	description: The 'To' date of [N190B] should be on or after [30]
transactional message (en)	The 'Accounting period of claimant company' To date in Box N190B must be on or after the return period From date in Box 30

element: **TaxReference** XML

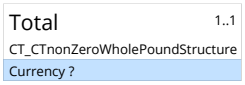
base	CTexcludedCharsStringType
path	[CTN]/Section3/Section3Part4/DetailsOfSurrender/TaxReference
cardinality	1..1
description	Tax reference
id	[N190C]

element: **AmountSurrendered** XML



base	CT_CTnonZeroWholePoundStructure
path	[CTN]/Section3/Section3Part4/DetailsOfSurrender/AmountSurrendered
cardinality	1..1
description	Amount surrendered
id	[N190D]

element: **Total** XML



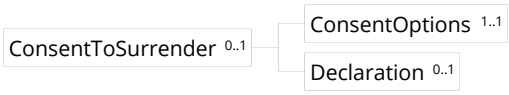
base	CT_CTnonZeroWholePoundStructure

path	[CTN]/Section3/Section3Part4/Total
cardinality	1..1
description	Total
id	[N195]

validation rule:

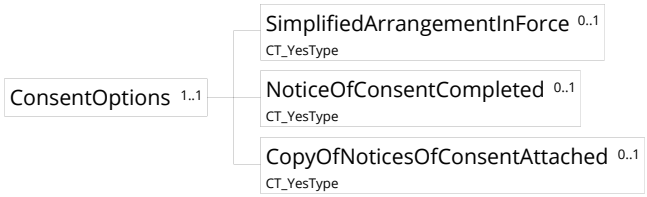
error code: 9848	description: [N195] must equal the sum of all iterations of [N190D]
transactional message (en)	Box N195 must equal the sum of all 'Amount surrendered' entries in Boxes N190D

element: **ConsentToSurrender** XML



path	[CTN]/Section3/Section3Part4/ConsentToSurrender
cardinality	0..1
description	Consent to surrender
id	[SN083]

element: **ConsentOptions** XML

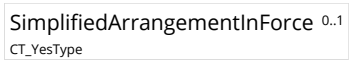


path	[CTN]/Section3/Section3Part4/ConsentToSurrender/ConsentOptions
cardinality	1..1
description	Type of consent
id	[SN084]

validation rule:

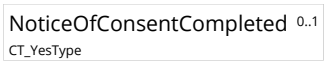
error code: 9849	description: If [SN084] is present the following should be true: [SN085] is present or [SN086] is present or [SN087] is present
transactional message (en)	If the 'Type of Consent' section is present in Section 3 Part 4 on supplementary page CT600N, then at least one of 'Simplified arrangement is in force', 'Notice of consent completed' or 'Copy of notices of consent attached' must be Yes

element: **SimplifiedArrangementInForce** XML



base	CT_YesType
path	[CTN]/Section3/Section3Part4/ConsentToSurrender/ConsentOptions/SimplifiedArrangementInForce
cardinality	0..1
description	Is a simplified arrangement in force?
id	[SN085]

element: **NoticeOfConsentCompleted** XML



base	CT_YesType
path	[CTN]/Section3/Section3Part4/ConsentToSurrender/ConsentOptions/NoticeOfConsentCompleted
cardinality	0..1
description	Has CT600N notice of consent been completed?
id	[SN086]

validation rule:

error code: 9850	description: [SN086] should not be present if [SN087] is present
transactional message (en)	If 'Copy of notices of consent attached' is Yes in Section 3 Part 4 on supplementary page CT600N then 'Notice of consent completed' must not be present

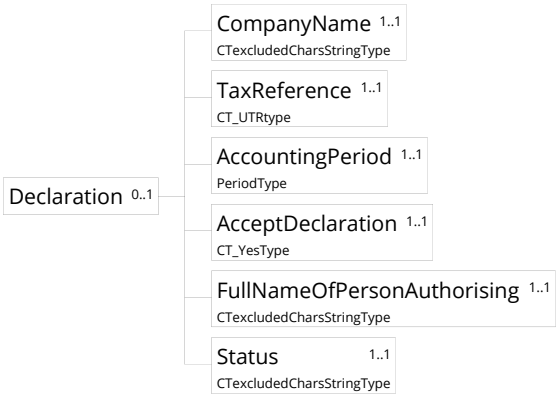
element: **CopyOfNoticesOfConsentAttached** XML

base	CT_YesType
path	[CTN]/Section3/Section3Part4/ConsentToSurrender/ConsentOptions/CopyOfNoticesOfConsentAttached
cardinality	0..1
description	Notice/s of consent attached?
id	[SN087]

validation rule:

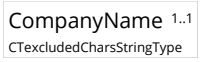
error code: 9851	description: [SN087] should not be present if [SN088] is present
transactional message (en)	Copy of notices of consent attached' must not be Yes if the 'Declaration of consent' section is completed in Section 3 Part 4 on supplementary form CT600N
error code: 9852	description: If [SN087] is 'yes' then there must be a PDF attachment of type 'other' in this submission.
transactional message (en)	If 'Copy of notices of consent attached' is Yes in Section 3 Part 4 on supplementary page CT600N then a PDF attachment of type 'Other' must be included

element: **Declaration** XML



path	[CTN]/Section3/Section3Part4/ConsentToSurrender/Declaration
cardinality	0..1
description	Declaration of consent
id	[SN088]

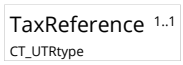
element: **CompanyName** XML



base	CTexcludedCharsStringType

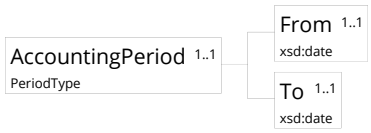
path	[CTN]/Section3/Section3Part4/ConsentToSurrender/Declaration/CompanyName
cardinality	1..1
description	Company name
id	[N200]

element: **TaxReference** XML



base	CT_UTRtype
path	[CTN]/Section3/Section3Part4/ConsentToSurrender/Declaration/TaxReference
cardinality	1..1
description	Tax reference
id	[N205]

element: **AccountingPeriod** XML

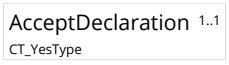


base	PeriodType
path	[CTN]/Section3/Section3Part4/ConsentToSurrender/Declaration/AccountingPeriod
cardinality	1..1
description	Accounting period
id	[N210/N215]

validation rule:

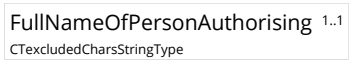
error code: 9853	description: The period covered by [N210/N215] should not be longer than 12 months
transactional message (en)	The accounting period covered in Boxes N210 and N215 should not be longer than 12 months
error code: 9854	description: The 'To' date of [N210/N215] should not be before the 'From' date
transactional message (en)	The Accounting period end date in Box N215 must not be before the Accounting period start date in Box N210

element: **AcceptDeclaration** XML



base	CT_YesType
path	[CTN]/Section3/Section3Part4/ConsentToSurrender/Declaration/AcceptDeclaration
cardinality	1..1
description	I certify that all the information I have given on these pages is correct and complete to the best of my knowledge and belief.
id	[SN092]

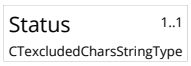
element: **FullNameOfPersonAuthorising** XML



base	CTexcludedCharsStringType
path	[CTN]/Section3/Section3Part4/ConsentToSurrender/Declaration/FullNameOfPersonAuthorising

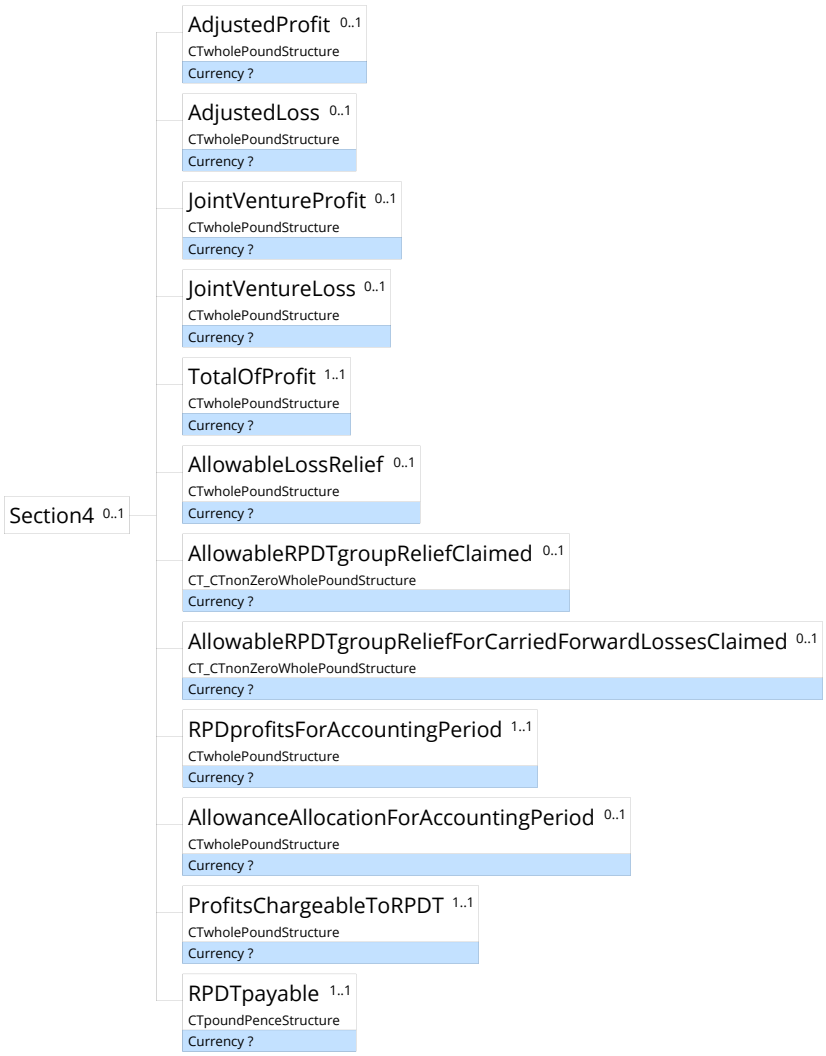
cardinality	1..1
description	Full name of person authorising
id	[N220]

element: **Status** XML



base	CTexcludedCharsStringType
path	[CTN]/Section3/Section3Part4/ConsentToSurrender/Declaration/Status
cardinality	1..1
description	Status
id	[N225]

element: **Section4** XML



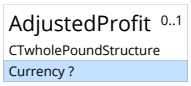
path	[CTN]/Section4
cardinality	0..1
description	Section 4 - Calculation of RPD profits and RPDT Payable
id	[SN095]

validation rule:

error code: 9855	description: If [SN095] is present the following should be true: [N230] is present or [N240] is present

transactional message (en)	Section 4 on supplementary page CT600N can only be completed if Box N230 or N240 is completed

element: **AdjustedProfit** XML

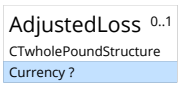


base	CTwholePoundStructure
path	[CTN]/Section4/AdjustedProfit
cardinality	0..1
description	Adjusted trading profit or loss in relation to the accounting period -PROFIT
id	[N230]

validation rule:

error code: 9856	description: [N230] should not be present if [N235] is present
transactional message (en)	Box N230 must not be completed if Box N235 is completed

element: **AdjustedLoss** XML

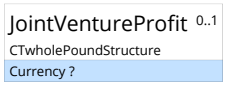


base	CTwholePoundStructure
path	[CTN]/Section4/AdjustedLoss
cardinality	0..1
description	Adjusted trading profit or loss in relation to the accounting period -LOSS
id	[N235]

validation rule:

error code: 9857	description: [N235] should not be present if [N230] is present
transactional message (en)	Box N235 must not be completed if Box N230 is completed

element: **JointVentureProfit** XML



base	CTwholePoundStructure
path	[CTN]/Section4/JointVentureProfit
cardinality	0..1
description	Amount of any joint venture profits that are attributed to the developer -PROFIT
id	[N240]

validation rule:

error code: 9858	description: [N240] should not be present if [N245] is present
transactional message (en)	Box N240 must not be completed if Box N245 is completed

element: **JointVentureLoss** XML

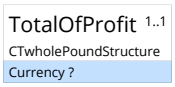
base	CTwholePoundStructure

path	[CTN]/Section4/JointVentureLoss
cardinality	0..1
description	Amount of any joint venture profits that are attributed to the developer -LOSS
id	[N245]

validation rule:

error code: 9859	description: [N245] should not be present if [N240] is present
transactional message (en)	Box N245 must not be completed if Box N240 is completed

element: **TotalOfProfit** XML

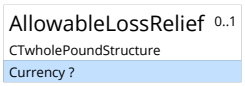


base	CTwholePoundStructure
path	[CTN]/Section4/TotalOfProfit
cardinality	1..1
description	Total of profit
id	[N250]

validation rule:

error code: 9860	description: If [N230] + [N240] > ([N235] + [N245]) then [N250] must equal [N230] + [N240] - ([N235] + [N245]), otherwise [N250] must equal 0
transactional message (en)	If the sum of Boxes N230 and Box N240 is greater than the sum of Boxes N235 and N245, then Box N250 must equal the sum of Boxes N230 and Box N240 minus the sum of Boxes N235 and N245. Otherwise Box N250 must equal 0 (zero)

element: **AllowableLossRelief** XML



base	CTwholePoundStructure
path	[CTN]/Section4/AllowableLossRelief
cardinality	0..1
description	Amount of allowable loss relief
id	[N255]

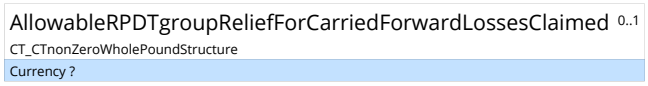
element: **AllowableRPDTgroupReliefClaimed** XML

base	CT_CTnonZeroWholePoundStructure
path	[CTN]/Section4/AllowableRPDTgroupReliefClaimed
cardinality	0..1
description	Amount of allowable RPDT group relief claimed
id	[N260]

validation rule:

error code: 9861	description: [N260] must equal [N100] if [N100] is present.
transactional message (en)	Box N260 must equal Box N100 if completed

element: **AllowableRPDTgroupReliefForCarriedForwardLossesClaimed** XML

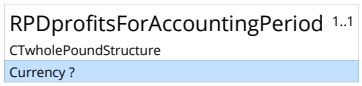


base	CT_CTnonZeroWholePoundStructure
path	[CTN]/Section4/AllowableRPDTgroupReliefForCarriedForwardLossesClaimed
cardinality	0..1
description	Amount of allowable RPDT group relief for carried-forward losses claimed
id	[N265]

validation rule:

error code: 9862	description: [N265] must equal [N165] if [N165] is present.
transactional message (en)	Box N265 must equal Box N165 if completed

element: **RPDprofitsForAccountingPeriod** XML

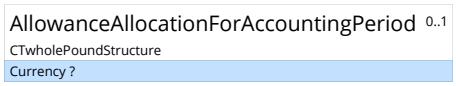


base	CTwholePoundStructure
path	[CTN]/Section4/RPDprofitsForAccountingPeriod
cardinality	1..1
description	RPD profits in relation to the accounting period
id	[N270]

validation rule:

error code: 9863	description: If [N250] > ([N255] + [N260] + [N265]) then [N270] must equal [N250] - ([N255] + [N260] + [N265]), otherwise [N270] must equal 0
transactional message (en)	If Box N250 is greater than the sum of Boxes N255, N260 and N265, then Box N270 must equal Box N250 minus the sum of Boxes N255, N260 and N265 otherwise Box N270 must equal 0 (zero)

element: **AllowanceAllocationForAccountingPeriod** XML



base	CTwholePoundStructure
path	[CTN]/Section4/AllowanceAllocationForAccountingPeriod
cardinality	0..1
description	Amount of allowance allocation in relation to the accounting period
id	[N275]

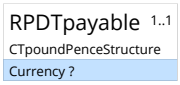
element: **ProfitsChargeableToRPDT** XML

base	CTwholePoundStructure
path	[CTN]/Section4/ProfitsChargeableToRPDT
cardinality	1..1
description	Profits chargeable to RPDT
id	[N280]

validation rule:

error code: 9864	description: If [N270] > [N275], [N280] must equal [N270] - [N275]. Otherwise [N280] must equal 0
transactional message (en)	If Box N270 is greater than Box N275 then Box N280 must equal Box N270 minus Box N275 otherwise Box N280 must equal 0 (zero)

element: **RPDTpayable** **XML**



base	CTpoundPenceStructure
path	[CTN]/Section4/RPDTpayable
cardinality	1..1
description	RPDT Payable
id	[N285]

validation rule:

error code: 9865	description: [497] should be present if [N285] is present
transactional message (en)	Box 497 must be completed if box N285 is completed

AudioVisualExpenditureCredit 0..1
Film 0..1
RelevantGlobalExpenditure 1..1
CTwholePoundStructure
Currency ?
UKrelevantGlobalExpenditure 1..1
CTwholePoundStructure
Currency ?
QualifyingExpenditure 1..1
CTwholePoundStructure
Currency ?
ExpenditureCreditClaimed 1..1
CTpoundPenceStructure
Currency ?
AdditionalCreditForVisualEffects 0..1
CTpoundPenceStructure
Currency ?
HighEndTV 0..1
RelevantGlobalExpenditure 1..1
CTwholePoundStructure
Currency ?
UKrelevantGlobalExpenditure 1..1
CTwholePoundStructure
Currency ?
QualifyingExpenditure 1..1
CTwholePoundStructure
Currency ?
ExpenditureCreditClaimed 1..1
CTpoundPenceStructure
Currency ?
AdditionalCreditForVisualEffects 0..1
CTpoundPenceStructure
Currency ?
ChildrensTV 0..1
RelevantGlobalExpenditure 1..1
CTwholePoundStructure
Currency ?
UKrelevantGlobalExpenditure 1..1
CTwholePoundStructure
Currency ?
QualifyingExpenditure 1..1
CTwholePoundStructure
Currency ?
ExpenditureCreditClaimed 1..1
CTpoundPenceStructure
Currency ?
Animation 0..1
RelevantGlobalExpenditure 1..1
CTwholePoundStructure
Currency ?
UKrelevantGlobalExpenditure 1..1
CTwholePoundStructure
Currency ?
QualifyingExpenditure 1..1
CTwholePoundStructure
Currency ?
ExpenditureCreditClaimed 1..1
CTpoundPenceStructure
Currency ?
IndependentFilm 0..1
RelevantGlobalExpenditure 1..1
CTwholePoundStructure
Currency ?
UKrelevantGlobalExpenditure 1..1
CTwholePoundStructure
Currency ?
QualifyingExpenditure 1..1
CTwholePoundStructure
Currency ?
ExpenditureCreditClaimed 1..1
CTpoundPenceStructure
Currency ?
TotalAudioVisual 1..1
TotalRelevantGlobalExpenditure 1..1
CTwholePoundStructure
Currency ?
TotalUKrelevantGlobalExpenditure 1..1
CTwholePoundStructure
Currency ?
TotalQualifyingExpenditure 1..1
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Currency ?
TotalExpenditureCreditClaimed 1..1
CTpoundPenceStructure
Currency ?
TotalAdditionalCreditForVisualEffects 0..1
CTpoundPenceStructure
Currency ?
RelevantGlobalExpenditure 1..1
CTwholePoundStructure
Currency ?
UKrelevantGlobalExpenditure 1..1

VideoGamesExpenditureCredit 0..1
VideoGames 1..1
CTwholePoundStructure
Currency ?
QualifyingExpenditure 1..1
CTwholePoundStructure
Currency ?
ExpenditureCreditClaimed 1..1
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TotalVideoGames 1..1
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Currency ?
TotalUKrelevantGlobalExpenditure 1..1
CTwholePoundStructure
Currency ?
TotalQualifyingExpenditure 1..1
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Currency ?
TotalExpenditureCreditClaimed 1..1
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Currency ?
PreStep1Restriction 0..1
Step2RestrictionBroughtForward 1..1
CTpoundPenceStructure
Currency ?
CorporationTaxLiability 1..1
CTpoundPenceStructure
Currency ?
AmountOfStep2BroughtForwardAndSurrenderedAVECVGEC 1..1
CTpoundPenceStructure
Currency ?
AmountOfStep2BroughtForwardAVECVGECcarriedForward 1..1
CTpoundPenceStructure
Currency ?
RemainingCorporationTaxLiabilityCarriedForwardToStep1 1..1
CTpoundPenceStructure
Currency ?
Step1 0..1
QualifyingExpenditureOnWhichAVECisClaimedInThisAccountingPeriod 0..1
CTwholePoundStructure
Currency ?
AVECclaim 0..1
CTpoundPenceStructure
Currency ?
AdditionalAVECcredit 0..1
CTpoundPenceStructure
Currency ?
QualifyingExpenditureOnWhichVGECisClaimedInThisAccountingPeriod 0..1
CTwholePoundStructure
Currency ?
VGECclaim 0..1
CTpoundPenceStructure
Currency ?
TotalAVECandVGECforTheAccountingPeriod 1..1
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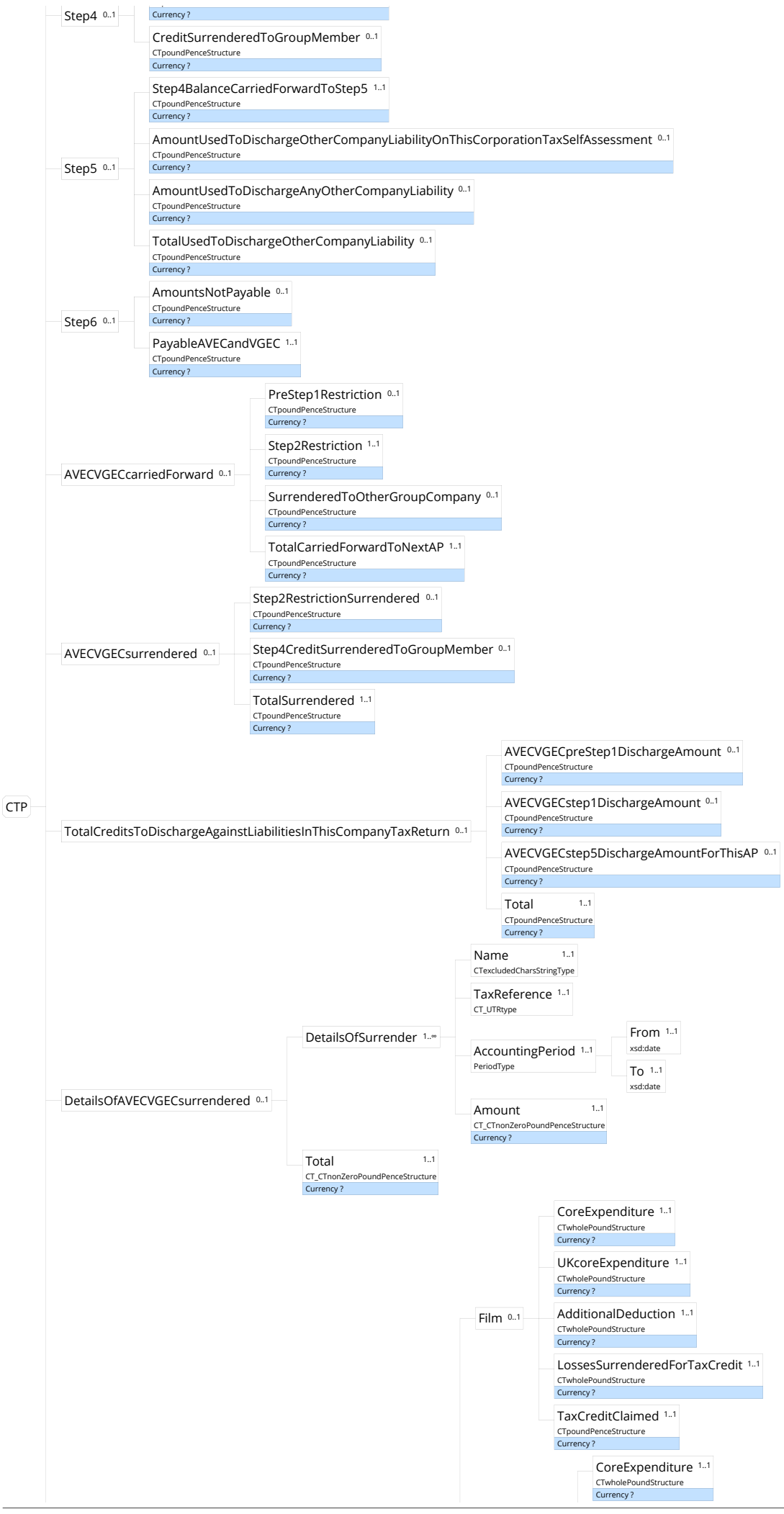
Currency ?
RemainingCorporationTaxLiability 0..1
CTpoundPenceStructure
Currency ?
IncomeTaxDeductedFromProfits 0..1
CTpoundPenceStructure
Currency ?
MaximumAmountAvailableForStep1SetOff 0..1
CTpoundPenceStructure
Currency ?
AmountOfAVECVGECusedToDischargeCorporationTaxAtStep1 0..1
CTpoundPenceStructure
Currency ?
Step2 0..1
Step1BalanceCarriedForwardToStep2 1..1
CTpoundPenceStructure
Currency ?
CorporationTaxChargeOnAVECandVGECforThisAP 1..1
CTpoundPenceStructure
Currency ?
TotalAVECandVGECarisingInThisAPlessCorporationTaxChargeOnTheAVECandVGECforThisAP 1..1
CTpoundPenceStructure
Currency ?
AVECandVGECarisingInThisAPlessRemainingCorporationTaxLiabilityAtStep1 1..1
CTpoundPenceStructure
Currency ?
Step2RestrictionCarriedForwardToNextAP 1..1
CTpoundPenceStructure
Currency ?
Step3 0..1
Step2BalanceCarriedForwardToStep3 1..1
CTpoundPenceStructure
Currency ?
AmountUsedToDischargeCorporationTaxLiabilityOnAnotherAP 0..1
CTpoundPenceStructure
Currency ?
Step3BalanceCarriedForwardToStep4 1..1
CTpoundPenceStructure


Step4 0..1
Currency ?
CreditSurrenderedToGroupMember 0..1
CTpoundPenceStructure
Currency ?
Step4BalanceCarriedForwardToStep5 1..1
CTpoundPenceStructure
Currency ?
Step5 0..1
AmountUsedToDischargeOtherCompanyLiabilityOnThisCorporationTaxSelfAssessment 0..1
CTpoundPenceStructure
Currency ?
AmountUsedToDischargeAnyOtherCompanyLiability 0..1
CTpoundPenceStructure
Currency ?
TotalUsedToDischargeOtherCompanyLiability 0..1
CTpoundPenceStructure
Currency ?
AmountsNotPayable 0..1
CTpoundPenceStructure
Currency ?
Step6 0..1
PayableAVECandVGEC 1..1
CTpoundPenceStructure
Currency ?
PreStep1Restriction 0..1
CTpoundPenceStructure
Currency ?
Step2Restriction 1..1
CTpoundPenceStructure
Currency ?
AVECVGECcarriedForward 0..1
SurrenderedToOtherGroupCompany 0..1
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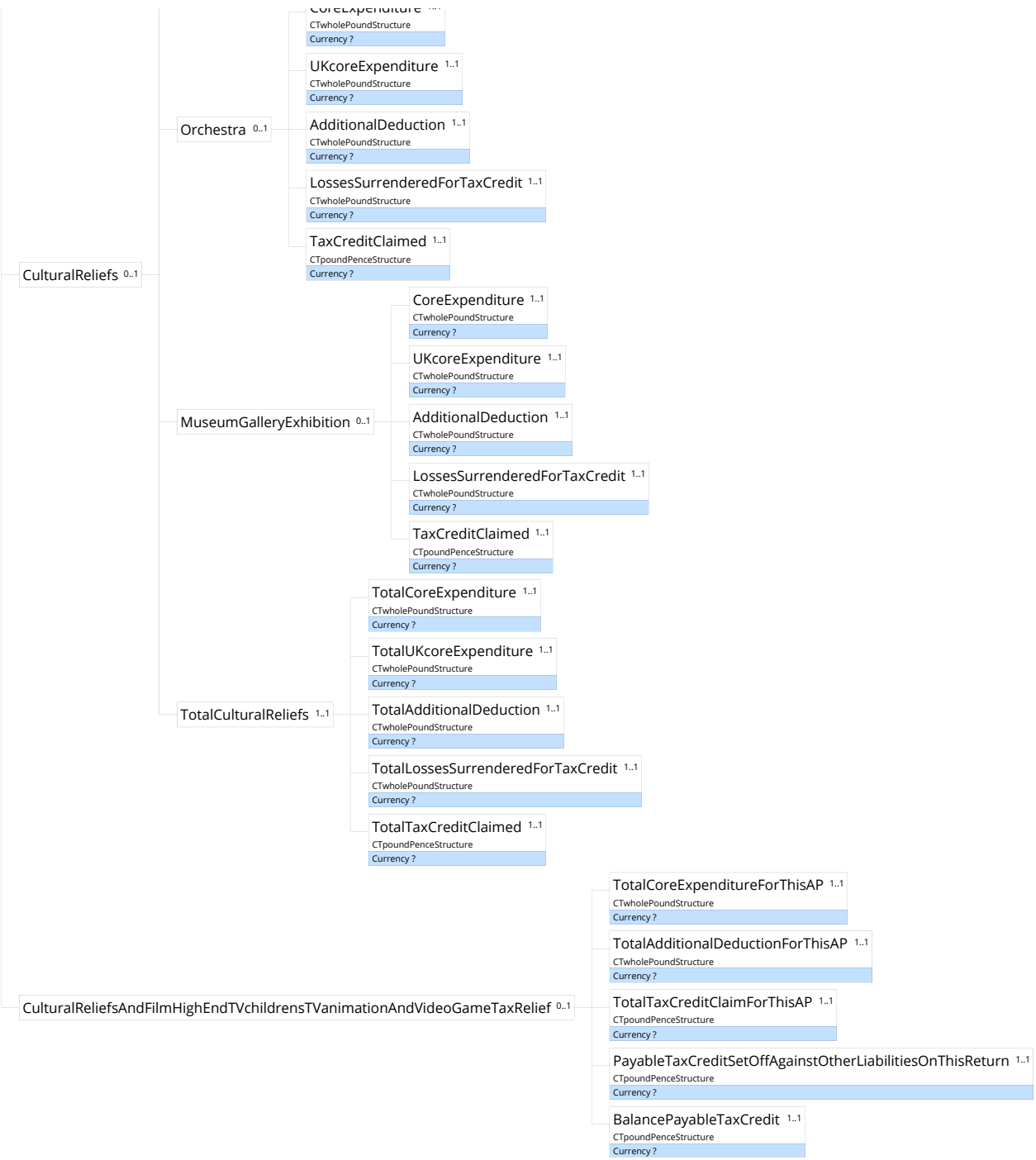
Currency ?
TotalCarriedForwardToNextAP 1..1
CTpoundPenceStructure
Currency ?
Step2RestrictionSurrendered 0..1
CTpoundPenceStructure
Currency ?
AVECVGECsurrendered 0..1
Step4CreditSurrenderedToGroupMember 0..1
CTpoundPenceStructure
Currency ?
TotalSurrendered 1..1
CTpoundPenceStructure
Currency ?
CTP
AVECVGECpreStep1DischargeAmount 0..1
CTpoundPenceStructure
Currency ?
AVECVGECstep1DischargeAmount 0..1
CTpoundPenceStructure
Currency ?
TotalCreditsToDischargeAgainstLiabilitiesInThisCompanyTaxReturn 0..1
AVECVGECstep5DischargeAmountForThisAP 0..1
CTpoundPenceStructure
Currency ?
Total 1..1
CTpoundPenceStructure
Currency ?
Name 1..1
CTexcludedCharsStringType
TaxReference 1..1
CT_UTRtype
DetailsOfSurrender 1..∞
AccountingPeriod 1..1
PeriodType
From 1..1
xsd:date
To 1..1
xsd:date
Amount 1..1
CT_CTnonZeroPoundPenceStructure
Currency ?
DetailsOfAVECVGECsurrendered 0..1
Total 1..1
CT_CTnonZeroPoundPenceStructure
Currency ?
CoreExpenditure 1..1
CTwholePoundStructure
Currency ?
UKcoreExpenditure 1..1
CTwholePoundStructure
Currency ?
Film 0..1
AdditionalDeduction 1..1
CTwholePoundStructure
Currency ?
LossesSurrenderedForTaxCredit 1..1
CTwholePoundStructure
Currency ?
TaxCreditClaimed 1..1
CTpoundPenceStructure
Currency ?
CoreExpenditure 1..1
CTwholePoundStructure
Currency ?

FilmHighEndTVchildrensTVanimationAndVideoGamesTaxRelief 0..1
HighEndTV 0..1
UKcoreExpenditure 1..1
CTwholePoundStructure
Currency ?
AdditionalDeduction 1..1
CTwholePoundStructure
Currency ?
LossesSurrenderedForTaxCredit 1..1
CTwholePoundStructure
Currency ?
TaxCreditClaimed 1..1
CTpoundPenceStructure
Currency ?
ChildrensTV 0..1
CoreExpenditure 1..1
CTwholePoundStructure
Currency ?
UKcoreExpenditure 1..1
CTwholePoundStructure
Currency ?
AdditionalDeduction 1..1
CTwholePoundStructure
Currency ?
LossesSurrenderedForTaxCredit 1..1
CTwholePoundStructure
Currency ?
TaxCreditClaimed 1..1
CTpoundPenceStructure
Currency ?
Animation 0..1
CoreExpenditure 1..1
CTwholePoundStructure
Currency ?
UKcoreExpenditure 1..1
CTwholePoundStructure
Currency ?
AdditionalDeduction 1..1
CTwholePoundStructure
Currency ?
LossesSurrenderedForTaxCredit 1..1
CTwholePoundStructure
Currency ?
TaxCreditClaimed 1..1
CTpoundPenceStructure
Currency ?
VideoGames 0..1
CoreExpenditure 1..1
CTwholePoundStructure
Currency ?
UKcoreExpenditure 1..1
CTwholePoundStructure
Currency ?
AdditionalDeduction 1..1
CTwholePoundStructure
Currency ?
LossesSurrenderedForTaxCredit 1..1
CTwholePoundStructure
Currency ?
TaxCreditClaimed 1..1
CTpoundPenceStructure
Currency ?
TotalAudioVisualAndVideoGames 1..1
TotalCoreExpenditure 1..1
CTwholePoundStructure
Currency ?
TotalUKcoreExpenditure 1..1
CTwholePoundStructure
Currency ?
TotalAdditionalDeduction 1..1
CTwholePoundStructure
Currency ?
TotalLossesSurrenderedForTaxCredit 1..1
CTwholePoundStructure
Currency ?
TotalTaxCreditClaimed 1..1
CTpoundPenceStructure
Currency ?
Theatre 0..1
CoreExpenditure 1..1
CTwholePoundStructure
Currency ?
UKcoreExpenditure 1..1
CTwholePoundStructure
Currency ?
AdditionalDeduction 1..1
CTwholePoundStructure
Currency ?
LossesSurrenderedForTaxCredit 1..1
CTwholePoundStructure
Currency ?
TaxCreditClaimed 1..1
CTpoundPenceStructure
Currency ?
CoreExpenditure 1..1


CTwholePoundStructure
Currency ?
UKcoreExpenditure 1..1
CTwholePoundStructure
Currency ?
Orchestra 0..1
AdditionalDeduction 1..1
CTwholePoundStructure
Currency ?
LossesSurrenderedForTaxCredit 1..1
CTwholePoundStructure
Currency ?
TaxCreditClaimed 1..1
CTpoundPenceStructure
Currency ?
CulturalReliefs 0..1
CoreExpenditure 1..1
CTwholePoundStructure
Currency ?
UKcoreExpenditure 1..1
CTwholePoundStructure
Currency ?
MuseumGalleryExhibition 0..1
AdditionalDeduction 1..1
CTwholePoundStructure
Currency ?
LossesSurrenderedForTaxCredit 1..1
CTwholePoundStructure
Currency ?
TaxCreditClaimed 1..1
CTpoundPenceStructure
Currency ?
TotalCoreExpenditure 1..1
CTwholePoundStructure
Currency ?
TotalUKcoreExpenditure 1..1
CTwholePoundStructure
Currency ?
TotalCulturalReliefs 1..1
TotalAdditionalDeduction 1..1
CTwholePoundStructure
Currency ?
TotalLossesSurrenderedForTaxCredit 1..1
CTwholePoundStructure
Currency ?
TotalTaxCreditClaimed 1..1
CTpoundPenceStructure
Currency ?
TotalCoreExpenditureForThisAP 1..1
CTwholePoundStructure
Currency ?
TotalAdditionalDeductionForThisAP 1..1
CTwholePoundStructure
Currency ?
CulturalReliefsAndFilmHighEndTVchildrensTVanimationAndVideoGameTaxRelief 0..1
TotalTaxCreditClaimForThisAP 1..1
CTpoundPenceStructure
Currency ?
PayableTaxCreditSetOffAgainstOtherLiabilitiesOnThisReturn 1..1
CTpoundPenceStructure
Currency ?
BalancePayableTaxCredit 1..1
CTpoundPenceStructure
Currency ?

type: **CTP** **XML**

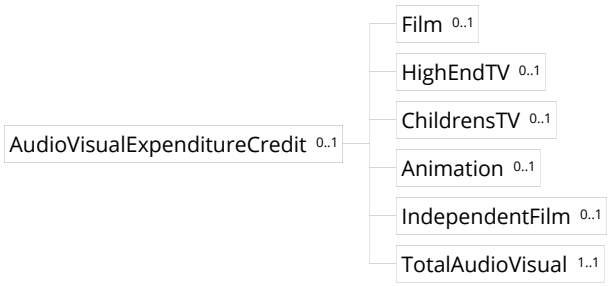
path	[CTP]
description	Creative industries

validation rule:

error code: 9001	description: At least one of [SP035], [SP041] or [SP144] should be present
transactional message (en)	Supplementary form CT600P is present so at least one of 'Pre-step 1 restriction' section, 'Step 1' section or 'Cultural reliefs and film, high-end TV, children's TV, animation and video games tax relief' section must be completed
error code: 9002	description: [P190] should be present if [886] is present
transactional message (en)	Box P190 must be completed if Box 886 is completed
error code: 9003	description: [P310] should be present if [663] is present
transactional message (en)	Box P310 must be completed if Box 663 is completed
error code: 9004	description: [SP051] should be present if ([P95] minus [P115]) exceeds 0
transactional message (en)	The Step 2 section on supplementary page CT600P must be completed if Box P95 minus Box P115 is greater than 0 (zero)
error code: 9005	description: [SP057] should be present if ([P120] minus [P140]) exceeds 0
transactional message (en)	The Step 3 section on supplementary page CT600P must be completed if Box P120 minus Box P140 is greater than 0 (zero)
error code: 9006	description: [SP060] should be present if ([P145] minus [P150]) exceeds 0
transactional message (en)	The Step 4 section on supplementary page CT600P must be completed if Box P145 minus Box P150 is greater than 0 (zero)
error code: 9007	description: [SP063] should be present if ([P155] minus [P160]) exceeds 0
transactional message (en)	The Step 5 section on supplementary page CT600P must be completed if Box P155 minus Box P160 is greater than 0 (zero)
error code: 9008	description: [SP068] should be present if ([P165] minus [P180]) exceeds 0
transactional message (en)	The Step 6 section on supplementary page CT600P must be completed if Box P165 minus Box P180 is greater than zero
error code: 9009	description: [P315] should be present if [665] is present
transactional message (en)	Box P315 must be completed if Box 665 is completed
error code: 9010	description: [P325] should be present if [540] is present
transactional message (en)	Box P325 must be completed if Box 540 is completed
error code: 9011	description: [P330] should be present if [885] is present

transactional message (en)	Box P330 must be completed if Box 885 is completed
error code: 9012	description: [P245] should be present if [541] is present
transactional message (en)	Box P245 must be completed if Box 541 is completed

element: **AudioVisualExpenditureCredit** XML

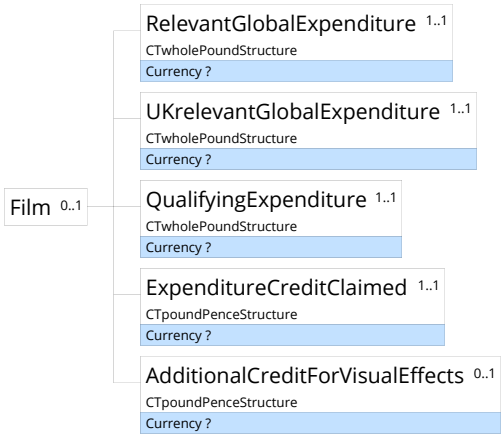


path	[CTP]/AudioVisualExpenditureCredit
cardinality	0..1
description	Audio-Visual Expenditure Credit
id	[SP001]

validation rule:

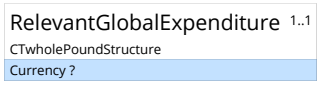
error code: 9015	description: If [SP001] is present the following should be true: [P5] is present or [P10] is present or [P15] is present or [P20] is present or [P25] is present
transactional message (en)	If the 'Audio-Visual Expenditure Credit' section on supplementary page CT600P is present then Boxes P5, P10, P15, P20 or P25 must be completed

element: **Film** XML



path	[CTP]/AudioVisualExpenditureCredit/Film
cardinality	0..1
description	Film
id	[P5]

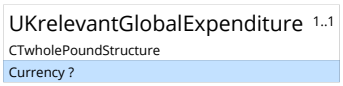
element: **RelevantGlobalExpenditure** XML



base	CTwholePoundStructure
path	[CTP]/AudioVisualExpenditureCredit/Film/RelevantGlobalExpenditure
cardinality	1..1
description	Film - Relevant global expenditure for this accounting period

id	[P5A]

element: **UKrelevantGlobalExpenditure** XML



base	CTwholePoundStructure
path	[CTP]/AudioVisualExpenditureCredit/Film/UKrelevantGlobalExpenditure
cardinality	1..1
description	Film - Relevant global expenditure for this accounting period that is UK expenditure
id	[P5B]

validation rule:

error code: 8042	description: [P5B] is valid only if this does not exceed [P5A]
transactional message (en)	Box P5B must not be greater than Box P5A

element: **QualifyingExpenditure** XML

base	CTwholePoundStructure
path	[CTP]/AudioVisualExpenditureCredit/Film/QualifyingExpenditure
cardinality	1..1
description	Film - Qualifying expenditure for this accounting period
id	[P5C]

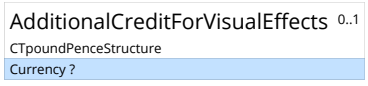
element: **ExpenditureCreditClaimed** XML

base	CTpoundPenceStructure
path	[CTP]/AudioVisualExpenditureCredit/Film/ExpenditureCreditClaimed
cardinality	1..1
description	Film - Expenditure credit claimed for this accounting period (excluding additional credit for visual effects)
id	[P5D]

validation rule:

error code: 8043	description: If [P5C] equals zero then [P5D] must equal zero, otherwise [P5D] must be less than [P5C]
transactional message (en)	If P5C equals zero then P5D must equal zero, otherwise P5D must be less than P5C

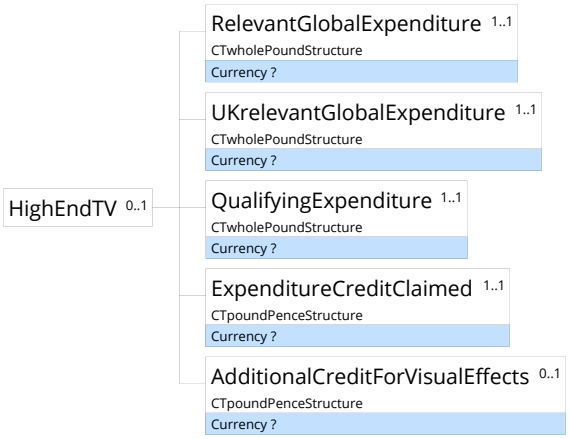
element: **AdditionalCreditForVisualEffects** XML



base	CTpoundPenceStructure
path	[CTP]/AudioVisualExpenditureCredit/Film/AdditionalCreditForVisualEffects
cardinality	0..1
description	Film - Additional credit for visual effects for this accounting period

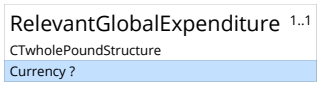
id	[P5E]

element: **HighEndTV** XML



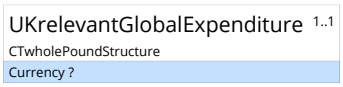
path	[CTP]/AudioVisualExpenditureCredit/HighEndTV
cardinality	0..1
description	High-End TV
id	[P10]

element: **RelevantGlobalExpenditure** XML



base	CTwholePoundStructure
path	[CTP]/AudioVisualExpenditureCredit/HighEndTV/RelevantGlobalExpenditure
cardinality	1..1
description	High-End TV programmes - Relevant global expenditure for this accounting period
id	[P10A]

element: **UKrelevantGlobalExpenditure** XML



base	CTwholePoundStructure
path	[CTP]/AudioVisualExpenditureCredit/HighEndTV/UKrelevantGlobalExpenditure
cardinality	1..1
description	High-End TV programmes - Relevant global expenditure for this accounting period that is UK expenditure
id	[P10B]

validation rule:

error code: 8044	description: [P10B] is valid only if this does not exceed [P10A]
transactional message (en)	Box P10B must not be greater than Box P10A

element: **QualifyingExpenditure** XML

base	CTwholePoundStructure
path	[CTP]/AudioVisualExpenditureCredit/HighEndTV/QualifyingExpenditure
cardinality	1..1
description	High-End TV programmes - Qualifying expenditure for this accounting period
id	[P10C]

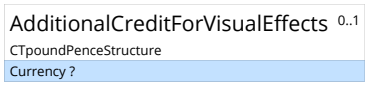
element: **ExpenditureCreditClaimed** XML

base	CTpoundPenceStructure
path	[CTP]/AudioVisualExpenditureCredit/HighEndTV/ExpenditureCreditClaimed
cardinality	1..1
description	High-End TV programmes - Expenditure credit claimed for this accounting period (excluding additional credit for visual effects)
id	[P10D]

validation rule:

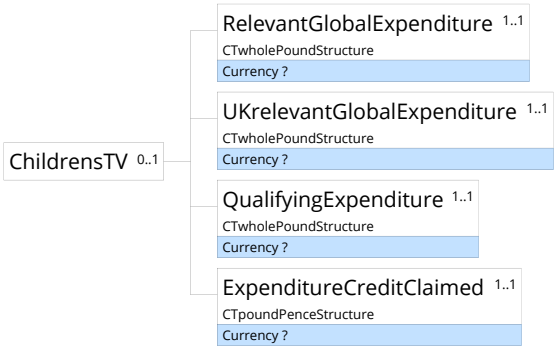
error code: 8045	description: If [P10C] equals zero then [P10D] must equal zero, otherwise [P10D] must be less than [P10C]
transactional message (en)	If P10C equals zero then P10D must equal zero, otherwise P10D must be less than P10C

element: **AdditionalCreditForVisualEffects** XML



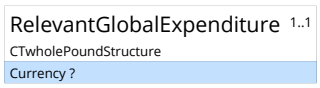
base	CTpoundPenceStructure
path	[CTP]/AudioVisualExpenditureCredit/HighEndTV/AdditionalCreditForVisualEffects
cardinality	0..1
description	High-End TV programmes - Additional credit for visual effects for this accounting period
id	[P10E]

element: **ChildrensTV** XML



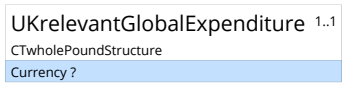
path	[CTP]/AudioVisualExpenditureCredit/ChildrensTV
cardinality	0..1
description	Children's TV
id	[P15]

element: **RelevantGlobalExpenditure** XML



base	CTwholePoundStructure
path	[CTP]/AudioVisualExpenditureCredit/ChildrensTV/RelevantGlobalExpenditure
cardinality	1..1
description	Children's TV programmes - Relevant global expenditure for this accounting period
id	[P15A]

element: **UKrelevantGlobalExpenditure** XML



base	CTwholePoundStructure
path	[CTP]/AudioVisualExpenditureCredit/ChildrensTV/UKrelevantGlobalExpenditure
cardinality	1..1
description	Children's TV programmes - Relevant global expenditure for this accounting period that is UK expenditure
id	[P15B]

validation rule:

error code: 8046	description: [P15B] is valid only if this does not exceed [P15A]
transactional message (en)	Box P15B must not be greater than Box P15A

element: **QualifyingExpenditure** XML

base	CTwholePoundStructure
path	[CTP]/AudioVisualExpenditureCredit/ChildrensTV/QualifyingExpenditure
cardinality	1..1
description	Children's TV programmes - Qualifying expenditure for this accounting period
id	[P15C]

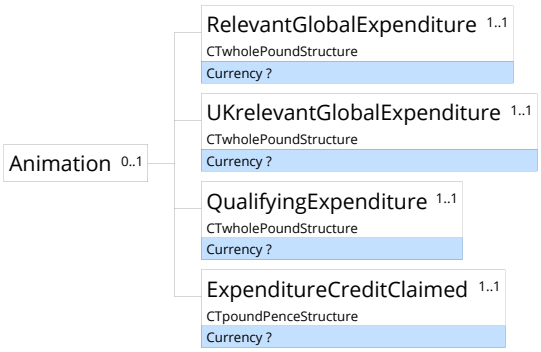
element: **ExpenditureCreditClaimed** XML

base	CTpoundPenceStructure
path	[CTP]/AudioVisualExpenditureCredit/ChildrensTV/ExpenditureCreditClaimed
cardinality	1..1
description	Children's TV programmes - Expenditure credit claimed for this accounting period
id	[P15D]

validation rule:

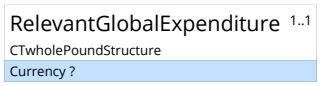
error code: 8047	description: [P15D] is valid only if this is less than [P15C]
transactional message (en)	Box P15D must be less than Box P15C

element: **Animation** XML



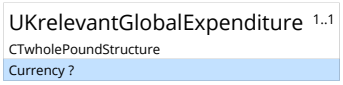
path	[CTP]/AudioVisualExpenditureCredit/Animation
cardinality	0..1
description	Animation
id	[P20]

element: **RelevantGlobalExpenditure** XML



base	CTwholePoundStructure
path	[CTP]/AudioVisualExpenditureCredit/Animation/RelevantGlobalExpenditure
cardinality	1..1
description	Animation - Relevant global expenditure for this accounting period
id	[P20A]

element: **UKrelevantGlobalExpenditure** XML



base	CTwholePoundStructure
path	[CTP]/AudioVisualExpenditureCredit/Animation/UKrelevantGlobalExpenditure
cardinality	1..1
description	Animation - Relevant global expenditure for this accounting period that is UK expenditure
id	[P20B]

validation rule:

error code: 8048	description: [P20B] is valid only if this does not exceed [P20A]
transactional message (en)	Box P20B must not be greater than Box P20A

element: **QualifyingExpenditure** XML

base	CTwholePoundStructure
path	[CTP]/AudioVisualExpenditureCredit/Animation/QualifyingExpenditure
cardinality	1..1
description	Animation - Qualifying expenditure for this accounting period

id	[P20C]

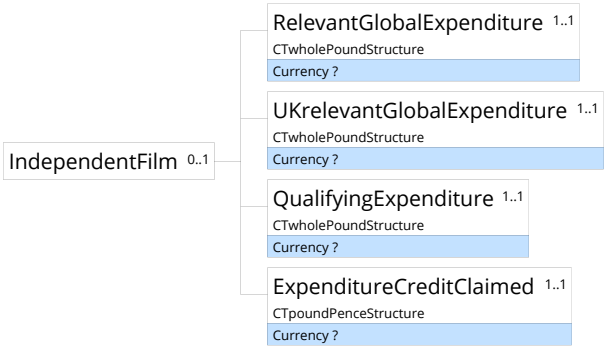
element: **ExpenditureCreditClaimed** XML

base	CTpoundPenceStructure
path	[CTP]/AudioVisualExpenditureCredit/Animation/ExpenditureCreditClaimed
cardinality	1..1
description	Animation - Expenditure credit claimed for this accounting period
id	[P20D]

validation rule:

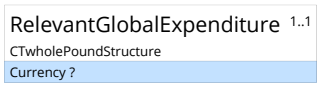
error code: 8049	description: [P20D] is valid only if this is less than [P20C]
transactional message (en)	Box P20D must be less than Box P20C

element: **IndependentFilm** XML



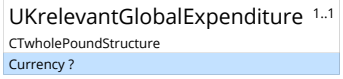
path	[CTP]/AudioVisualExpenditureCredit/IndependentFilm
cardinality	0..1
description	Independent Film
id	[P25]

element: **RelevantGlobalExpenditure** XML



base	CTwholePoundStructure
path	[CTP]/AudioVisualExpenditureCredit/IndependentFilm/RelevantGlobalExpenditure
cardinality	1..1
description	Independent Film - Relevant global expenditure for this accounting period
id	[P25A]

element: **UKrelevantGlobalExpenditure** XML



base	CTwholePoundStructure
path	[CTP]/AudioVisualExpenditureCredit/IndependentFilm/UKrelevantGlobalExpenditure

cardinality	1..1
description	Independent Film - Relevant global expenditure for this accounting period that is UK expenditure
id	[P25B]

validation rule:

error code: 8050	description: [P25B] is valid only if this does not exceed [P25A]
transactional message (en)	Box P25B must not be greater than Box P25A

element: **QualifyingExpenditure** XML

base	CTwholePoundStructure
path	[CTP]/AudioVisualExpenditureCredit/IndependentFilm/QualifyingExpenditure
cardinality	1..1
description	Independent Film - Qualifying expenditure for this accounting period
id	[P25C]

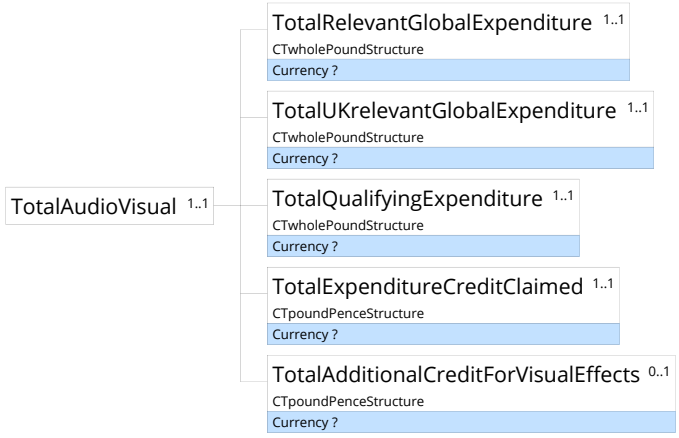
element: **ExpenditureCreditClaimed** XML

base	CTpoundPenceStructure
path	[CTP]/AudioVisualExpenditureCredit/IndependentFilm/ExpenditureCreditClaimed
cardinality	1..1
description	Independent Film - Expenditure credit claimed for this accounting period
id	[P25D]

validation rule:

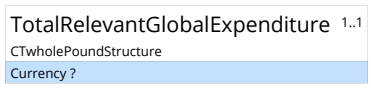
error code: 8051	description: [P25D] is valid only if this is less than [P25C]
transactional message (en)	Box P25D must be less than Box P25C

element: **TotalAudioVisual** XML



path	[CTP]/AudioVisualExpenditureCredit/TotalAudioVisual
cardinality	1..1
description	Total Audio-Visual
id	[P30]

element: **TotalRelevantGlobalExpenditure** XML

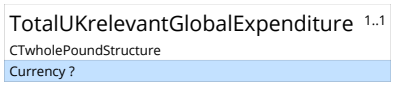


base	CTwholePoundStructure
path	[CTP]/AudioVisualExpenditureCredit/TotalAudioVisual/TotalRelevantGlobalExpenditure
cardinality	1..1
description	Total relevant global expenditure for this accounting period
id	[P30A]

validation rule:

error code: 9016	description: [P30A] is valid only if this equals (The sum of [P5A], [P10A], [P15A], [P20A], and [P25A])
transactional message (en)	Box P30A must equal the sum of Boxes P5A, P10A, P15A, P20A and P25A

element: **TotalUKrelevantGlobalExpenditure** XML

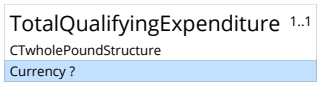


base	CTwholePoundStructure
path	[CTP]/AudioVisualExpenditureCredit/TotalAudioVisual/TotalUKrelevantGlobalExpenditure
cardinality	1..1
description	Total Relevant global expenditure for this accounting period that is UK expenditure
id	[P30B]

validation rule:

error code: 8052	description: [P30B] is valid only if this equals (The sum of [P5B], [P10B], [P15B], [P20B], and [P25B])
transactional message (en)	Box P30B must equal the sum of Boxes P5B, P10B, P15B, P20B and P25B

element: **TotalQualifyingExpenditure** XML

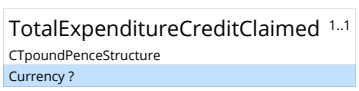


base	CTwholePoundStructure
path	[CTP]/AudioVisualExpenditureCredit/TotalAudioVisual/TotalQualifyingExpenditure
cardinality	1..1
description	Total qualifying expenditure for this accounting period
id	[P30C]

validation rule:

error code: 9017	description: [P30C] is valid only if this equals (The sum of [P5C], [P10C], [P15C], [P20C], and [P25C])
transactional message (en)	Box P30C must equal the sum of Boxes P5C, P10C, P15C, P20C and P25C
error code: 9018	description: [P75] should be present if [P30C] is present
transactional message (en)	Box P75 must be completed if Box P30C is completed

element: **TotalExpenditureCreditClaimed** XML

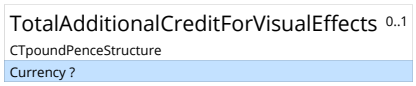


base	CTpoundPenceStructure
path	[CTP]/AudioVisualExpenditureCredit/TotalAudioVisual/TotalExpenditureCreditClaimed
cardinality	1..1
description	Total expenditure credit claimed for this accounting period (excluding additional credit for visual effects)
id	[P30D]

validation rule:

error code: 9019	description: [P30D] is valid only if this equals (The sum of [P5D], [P10D], [P15D], [P20D], and [P25D])
transactional message (en)	Box P30D must equal the sum of Boxes P5D, P10D, P15D, P20D and P25D
error code: 9020	description: [P80] should be present if [P30D] is present
transactional message (en)	Box P80 must be completed if Box P30D is completed

element: **TotalAdditionalCreditForVisualEffects** XML



base	CTpoundPenceStructure
path	[CTP]/AudioVisualExpenditureCredit/TotalAudioVisual/TotalAdditionalCreditForVisualEffects
cardinality	0..1
description	Total additional credit for visual effects for this accounting period
id	[P30E]

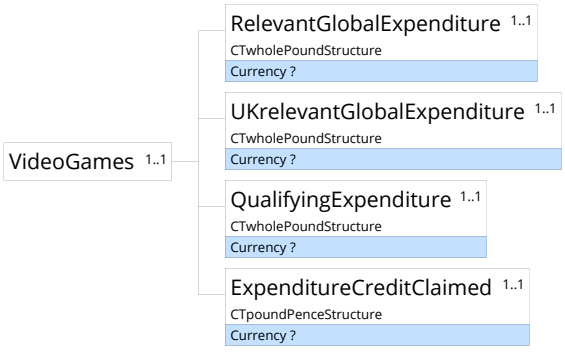
validation rule:

error code: 8053	description: [P30E] is valid only if this equals ([P5E] plus [P10E])
transactional message (en)	Box P30E must equal the sum of Boxes P5E and P10E
error code: 8054	description: [P81] should be present if [P30E] is present
transactional message (en)	Box P81 must be completed if Box P30E is completed

element: **VideoGamesExpenditureCredit** XML

path	[CTP]/VideoGamesExpenditureCredit
cardinality	0..1
description	Video Games Expenditure Credit
id	[SP026]

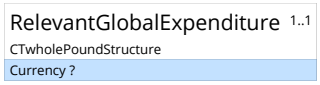
element: **VideoGames** XML



path	[CTP]/VideoGamesExpenditureCredit/VideoGames

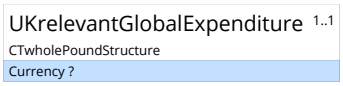
cardinality	1..1
description	Video Games
id	[P35]

element: **RelevantGlobalExpenditure** XML



base	CTwholePoundStructure
path	[CTP]/VideoGamesExpenditureCredit/VideoGames/RelevantGlobalExpenditure
cardinality	1..1
description	Video Games - Relevant global expenditure for this accounting period
id	[P35A]

element: **UKrelevantGlobalExpenditure** XML



base	CTwholePoundStructure
path	[CTP]/VideoGamesExpenditureCredit/VideoGames/UKrelevantGlobalExpenditure
cardinality	1..1
description	Video Games - Relevant global expenditure for this accounting period that is UK expenditure
id	[P35B]

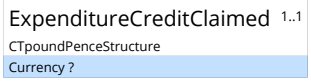
validation rule:

error code: 8055	description: [P35B] is valid only if this does not exceed [P35A]
transactional message (en)	Box P35B must not be greater than Box P35A

element: **QualifyingExpenditure** XML

base	CTwholePoundStructure
path	[CTP]/VideoGamesExpenditureCredit/VideoGames/QualifyingExpenditure
cardinality	1..1
description	Video Games - Qualifying expenditure for this accounting period
id	[P35C]

element: **ExpenditureCreditClaimed** XML

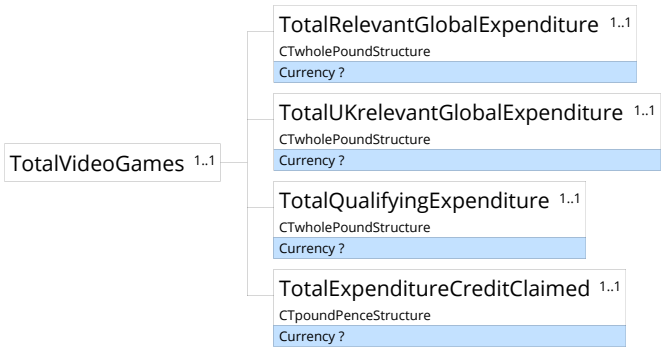


base	CTpoundPenceStructure
path	[CTP]/VideoGamesExpenditureCredit/VideoGames/ExpenditureCreditClaimed
cardinality	1..1
description	Video Games - Expenditure credit claimed for this accounting period
id	[P35D]

validation rule:

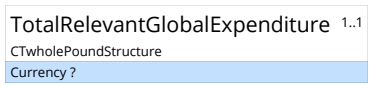
error code: 8056	description: [P35D] is valid only if this is less than [P35C]
transactional message (en)	Box P35D must be less than Box P35C

element: **TotalVideoGames** XML



path	[CTP]/VideoGamesExpenditureCredit/TotalVideoGames
cardinality	1..1
description	Total Video Games
id	[P45]

element: **TotalRelevantGlobalExpenditure** XML

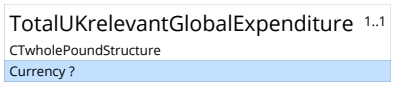


base	CTwholePoundStructure
path	[CTP]/VideoGamesExpenditureCredit/TotalVideoGames/TotalRelevantGlobalExpenditure
cardinality	1..1
description	Total relevant global expenditure for this accounting period
id	[P45A]

validation rule:

error code: 9021	description: [P45A] is valid only if this equals [P35A]
transactional message (en)	Box P45A must equal Box P35A

element: **TotalUKrelevantGlobalExpenditure** XML

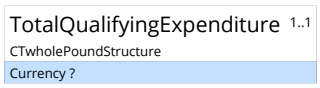


base	CTwholePoundStructure
path	[CTP]/VideoGamesExpenditureCredit/TotalVideoGames/TotalUKrelevantGlobalExpenditure
cardinality	1..1
description	Total Relevant global expenditure for this accounting period that is UK expenditure
id	[P45B]

validation rule:

error code: 8057	description: [P45B] is valid only if this equals [P35B]
transactional message (en)	Box P45B must equal Box P35B

element: **TotalQualifyingExpenditure** XML

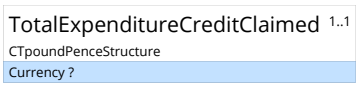


base	CTwholePoundStructure
path	[CTP]/VideoGamesExpenditureCredit/TotalVideoGames/TotalQualifyingExpenditure
cardinality	1..1
description	Total qualifying expenditure for this accounting period
id	[P45C]

validation rule:

error code: 9022	description: [P45C] is valid only if this equals [P35C]
transactional message (en)	Box P45C must equal Box P35C
error code: 9023	description: [P85] should be present if [P45C] is present
transactional message (en)	Box P85 must be completed if Box P45C has been completed

element: **TotalExpenditureCreditClaimed** XML

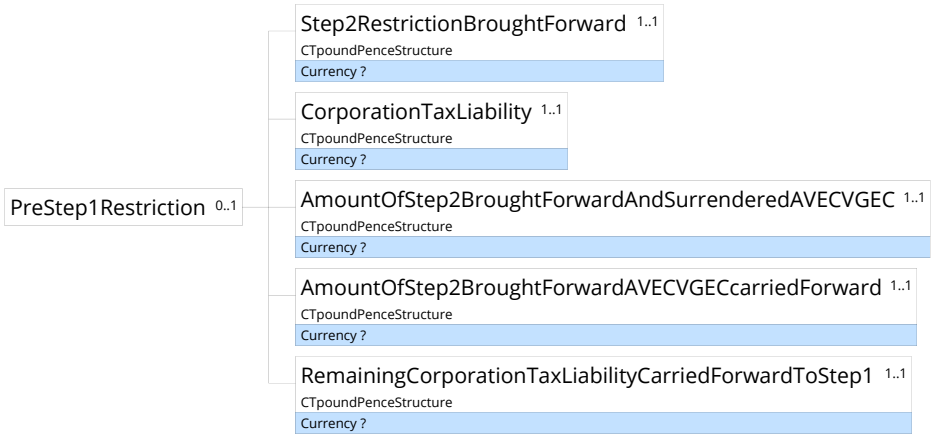


base	CTpoundPenceStructure
path	[CTP]/VideoGamesExpenditureCredit/TotalVideoGames/TotalExpenditureCreditClaimed
cardinality	1..1
description	Total expenditure credit claimed for this accounting period
id	[P45D]

validation rule:

error code: 9024	description: [P45D] is valid only if this equals [P35D]
transactional message (en)	Box P45D must equal Box P35D
error code: 9025	description: [P90] should be present if [P45D] is present
transactional message (en)	Box P90 must be completed if Box P45D has been completed

element: **PreStep1Restriction** XML



path	[CTP]/PreStep1Restriction
cardinality	0..1
description	Pre-Step 1 restriction
id	[SP035]

validation rule:

error code: 9026	description: [SP071] should be present if [SP035] is present
transactional message (en)	The 'AVEC and VGEC carried forward' section on supplementary page CT600P must be completed if the 'Pre-step 1 restriction' section on the same supplementary page is completed

element: **Step2RestrictionBroughtForward** XML

base	CTpoundPenceStructure
path	[CTP]/PreStep1Restriction/Step2RestrictionBroughtForward
cardinality	1..1
description	Step 2 restriction brought forward from previous accounting periods and/or amounts surrendered from group companies
id	[P50]

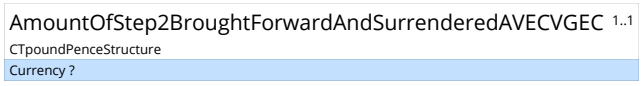
element: **CorporationTaxLiability** XML

base	CTpoundPenceStructure
path	[CTP]/PreStep1Restriction/CorporationTaxLiability
cardinality	1..1
description	Corporation Tax Liability
id	[P55]

validation rule:

error code: 9027	description: If [530] is less than [475] then [P55] must equal [475] - [530], else [P55] must equal zero
transactional message (en)	If Box 530 is less than Box 475 then Box P55 must equal Box 475 minus Box 530 otherwise Box P55 must equal 0 (zero)

element: **AmountOfStep2BroughtForwardAndSurrenderedAVECVGEC** XML

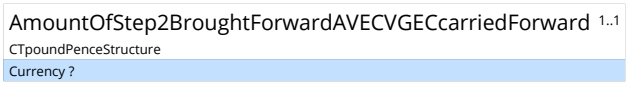


base	CTpoundPenceStructure
path	[CTP]/PreStep1Restriction/AmountOfStep2BroughtForwardAndSurrenderedAVECVGEC
cardinality	1..1
description	Amount of Step 2 brought forward and surrendered AVEC/VGEC used to discharge Corporation Tax liability
id	[P60]

validation rule:

error code: 9028	description: [P60] is valid only if this does not exceed [P50]
transactional message (en)	Box P60 must not be greater than Box P50
error code: 9029	description: [P60] is valid only if this does not exceed [P55]
transactional message (en)	Box P60 must not be greater than Box P55
error code: 9030	description: [P230] should be present if [P60] is present
transactional message (en)	Box P230 must be completed if Box P60 is completed

element: **AmountOfStep2BroughtForwardAVECVGECcarriedForward** **XML**

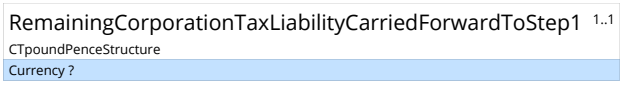


base	CTpoundPenceStructure
path	[CTP]/PreStep1Restriction/AmountOfStep2BroughtForwardAVECVGECcarriedForward
cardinality	1..1
description	Amount of Step 2 brought forward AVEC/VGEC carried forward to next accounting period
id	[P65]

validation rule:

error code: 9031	description: [P65] is valid only if this equals ([P50] minus [P60])
transactional message (en)	Box P65 must equal Box P50 minus Box P60
error code: 9032	description: [P65] is valid only if this equals [P195]
transactional message (en)	Box P65 must equal Box P195

element: **RemainingCorporationTaxLiabilityCarriedForwardToStep1** **XML**



base	CTpoundPenceStructure
path	[CTP]/PreStep1Restriction/RemainingCorporationTaxLiabilityCarriedForwardToStep1
cardinality	1..1
description	Remaining Corporation Tax liability carried forward to Step 1
id	[P70]

validation rule:

error code: 9033	description: [P70] is valid only if this equals ([P55] minus [P60])
transactional message (en)	Box P70 must equal Box P55 minus Box P60
error code: 9034	description: [P70] is valid only if this equals [P100]
transactional message (en)	Box P70 must equal Box P100

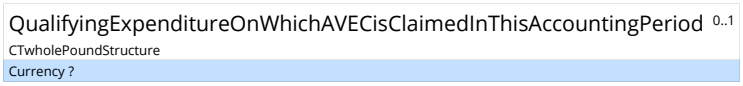
element: **Step1** XML

path	[CTP]/Step1
cardinality	0..1
description	Step 1 - Calculation of AVEC and VGEC
id	[SP041]

validation rule:

error code: 9035	description: [P100] should be present if ([P70] is present or ([475] exceeds [530])) and [SP041] is present
transactional message (en)	Box P100 must be completed if Box P70 is completed or if Box 475 is greater than Box 530 and the Step 1 section on supplementary page CT600P is present

element: **QualifyingExpenditureOnWhichAVECisClaimedInThisAccountingPeriod** XML

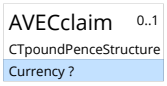


base	CTwholePoundStructure
path	[CTP]/Step1/QualifyingExpenditureOnWhichAVECisClaimedInThisAccountingPeriod
cardinality	0..1
description	Qualifying expenditure on which AVEC is claimed in this accounting period
id	[P75]

validation rule:

error code: 9036	description: If [P75] is present the following should be true: [P30C] is present
transactional message (en)	Box P75 can only be completed if Box P30C is completed
error code: 9037	description: [P75] is valid only if this equals [P30C]
transactional message (en)	Box P75 must equal Box P30C

element: **AVECclaim** XML



base	CTpoundPenceStructure
path	[CTP]/Step1/AVECclaim
cardinality	0..1
description	AVEC claim for this accounting period (excluding additional credit for visual effects)
id	[P80]

validation rule:

error code: 9038	description: If [P80] is present the following should be true: [P30D] is present
transactional message (en)	Box P80 can only be completed if Box P30D is completed
error code: 9039	description: [P80] is valid only if this equals [P30D]
transactional message (en)	Box P80 must equal Box P30D

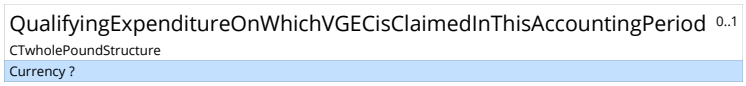
element: **AdditionalAVECcredit** XML

base	CTpoundPenceStructure
path	[CTP]/Step1/AdditionalAVECcredit
cardinality	0..1
description	Additional credit for visual effects for this accounting period
id	[P81]

validation rule:

error code: 8058	description: If [P81] is present the following should be true: [P30E] is present
transactional message (en)	Box P81 can only be completed if Box P30E is completed
error code: 8059	description: [P81] is valid only if this equals [P30E]
transactional message (en)	Box P81 must equal Box P30E

element: **QualifyingExpenditureOnWhichVGECisClaimedInThisAccountingPeriod** XML

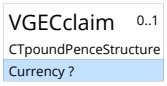


base	CTwholePoundStructure
path	[CTP]/Step1/QualifyingExpenditureOnWhichVGECisClaimedInThisAccountingPeriod
cardinality	0..1
description	Qualifying expenditure on which VGEC is claimed in this accounting period
id	[P85]

validation rule:

error code: 9040	description: If [P85] is present the following should be true: [P45C] is present
transactional message (en)	Box P85 can only be completed if Box P45C is completed
error code: 9041	description: [P85] is valid only if this equals [P45C]
transactional message (en)	Box P85 must equal Box P45C

element: **VGECclaim** XML

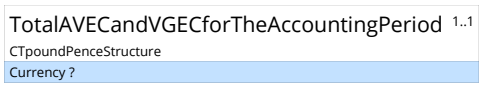


base	CTpoundPenceStructure
path	[CTP]/Step1/VGECclaim
cardinality	0..1
description	VGEC claim for this accounting period
id	[P90]

validation rule:

error code: 9042	description: If [P90] is present the following should be true: [P45D] is present
transactional message (en)	Box P90 can only be completed if Box P45D is completed
error code: 9044	description: [P90] is valid only if this equals [P45D]
transactional message (en)	Box P90 must equal Box P45D

element: **TotalAVECandVGECforTheAccountingPeriod** XML

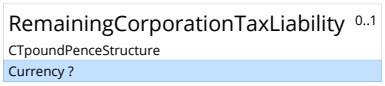


base	CTpoundPenceStructure
path	[CTP]/Step1/TotalAVECandVGECforTheAccountingPeriod
cardinality	1..1
description	Total AVEC and VGEC for the accounting period
id	[P95]

validation rule:

error code: 9045	description: [P95] is valid only if this equals (The sum of [P80], [P81], and [P90])
transactional message (en)	Box P95 must equal the sum of Boxes P80, P81 and P90

element: **RemainingCorporationTaxLiability** XML

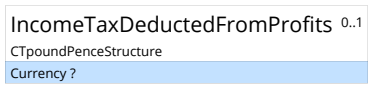


base	CTpoundPenceStructure
path	[CTP]/Step1/RemainingCorporationTaxLiability
cardinality	0..1
description	Remaining Corporation Tax liability
id	[P100]

validation rule:

error code: 9046	description: If [P70] is not present and [475] is greater than or equal to [530] then [P100] must equal [475] minus [530], else if [P70] is not present and [475] is less than [530] then [P100] must equal zero.
transactional message (en)	If Box P70 is not completed and Box 475 is greater than or equal to Box 530, then Box P100 must equal Box 475 minus Box 530. If Box P70 is not completed and Box 475 is less than Box 530, then Box P100 must equal 0 (zero)
error code: 9047	description: [P110] should be present if [P100] is present
transactional message (en)	Box P110 must be completed if Box P100 is completed

element: **IncomeTaxDeductedFromProfits** XML

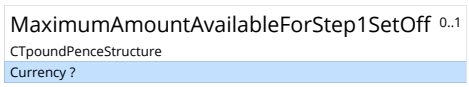


base	CTpoundPenceStructure
path	[CTP]/Step1/IncomeTaxDeductedFromProfits
cardinality	0..1
description	Income Tax deducted from profits (applicable to Corporation Tax liability)
id	[P105]

validation rule:

error code: 9048	description: If [P105] is present the following should be true: [P100] is present
transactional message (en)	Box P105 can only be completed if Box P100 is completed
error code: 9049	description: [P105] is valid only if this does not exceed [515]
transactional message (en)	Box P105 must not be greater than Box 515
error code: 9050	description: [P105] is valid only if this does not exceed [P100]
transactional message (en)	Box P105 must not be greater than Box P100

element: **MaximumAmountAvailableForStep1SetOff** XML

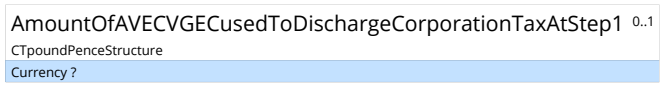


base	CTpoundPenceStructure
path	[CTP]/Step1/MaximumAmountAvailableForStep1SetOff
cardinality	0..1
description	Maximum amount available for Step 1 set-off
id	[P110]

validation rule:

error code: 9051	description: If [P110] is present the following should be true: [P100] is present
transactional message (en)	Box P110 can only be completed if Box P100 is completed
error code: 9052	description: [P110] is valid only if this equals ([P100] minus [P105])
transactional message (en)	Box P110 must equal Box P100 minus Box P105

element: **AmountOfAVECVGECusedToDischargeCorporationTaxAtStep1** XML

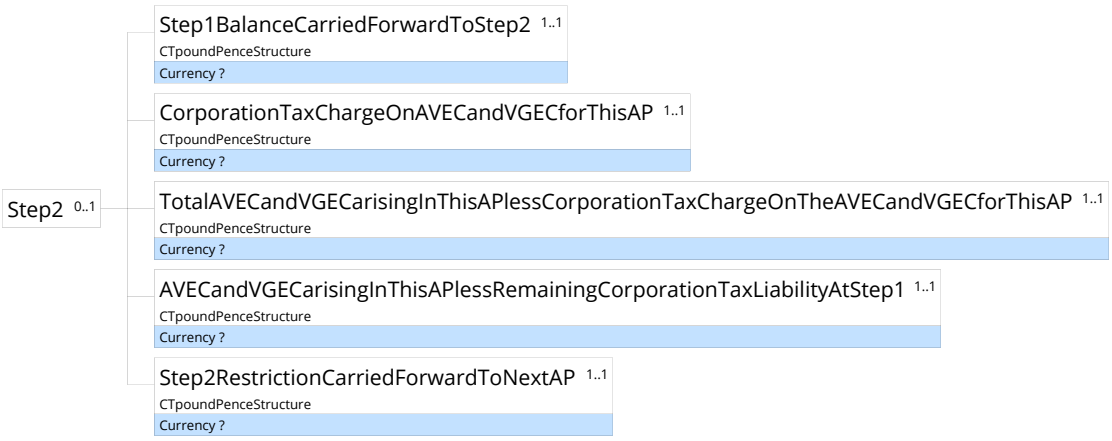


base	CTpoundPenceStructure
path	[CTP]/Step1/AmountOfAVECVGECusedToDischargeCorporationTaxAtStep1
cardinality	0..1
description	Amount of AVEC/VGEC used to discharge Corporation Tax at Step 1
id	[P115]

validation rule:

error code: 9053	description: Must equal the lesser of [P95] and [P110]. If [P110] is not present then [P115] must equal zero
transactional message (en)	Box P115 must equal the lesser of Boxes P95 and P110. If Box P110 is not completed then Box P115 must equal 0 (zero)
error code: 9054	description: [P235] should be present if [P115] is present
transactional message (en)	Box P235 must be completed if Box P115 is completed

element: **Step2** XML

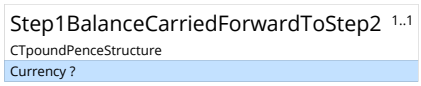


path	[CTP]/Step2
cardinality	0..1
description	Step 2 - Calculation of notional tax charge
id	[SP051]

validation rule:

error code: 9055	description: If [SP051] is present then [SP041] should be present
transactional message (en)	The Step 2 section on supplementary page CT600P can only be completed if the Step 1 section on the same page is completed
error code: 9056	description: [SP071] should be present if [SP051] is present
transactional message (en)	The 'AVEC and VGEC carried forward' section on supplementary page CT600P must be completed if the Step 2 section on the same supplementary is completed

element: **Step1BalanceCarriedForwardToStep2** XML

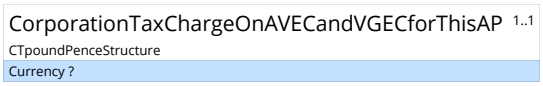


base	CTpoundPenceStructure
path	[CTP]/Step2/Step1BalanceCarriedForwardToStep2
cardinality	1..1
description	Step 1 balance carried forward to Step 2
id	[P120]

validation rule:

error code: 9057	description: [P120] is valid only if this equals ([P95] minus [P115])
transactional message (en)	Box P120 must equal Box P95 minus Box P115

element: **CorporationTaxChargeOnAVECandVGECforThisAP** XML

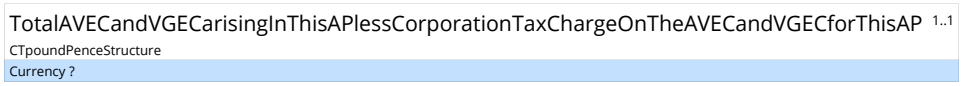


base	CTpoundPenceStructure
path	[CTP]/Step2/CorporationTaxChargeOnAVECandVGECforThisAP
cardinality	1..1
description	Corporation Tax charge on AVEC and VGEC for this accounting period
id	[P125]

validation rule:

error code: 9058	description: [P125] must not be less than [P95] multiplied by [FULL RATE OF CT] at either [30] or [35]
transactional message (en)	Box P125 must not be less than Box P95 multiplied by [FULL RATE OF CT] at either the return period start date in Box 30 or the return period end date in Box 35

element: **TotalAVECandVGECarisingInThisAPlessCorporationTaxChargeOnTheAVECandVGECforThisAP** XML

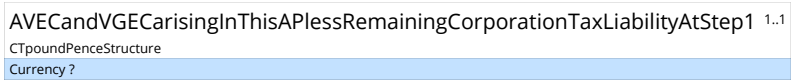


base	CTpoundPenceStructure
path	[CTP]/Step2/TotalAVECandVGECarisingInThisAPlessCorporationTaxChargeOnTheAVECandVGECforThisAP
cardinality	1..1
description	Total AVEC and VGEC arising in this accounting period less Corporation Tax charge on the AVEC and VGEC for this accounting period
id	[P130]

validation rule:

error code: 9059	description: [P130] is valid only if this equals ([P95] minus [P125])
transactional message (en)	Box P130 must equal Box P95 minus Box P125

element: **AVECandVGECarisingInThisAPlessRemainingCorporationTaxLiabilityAtStep1** XML

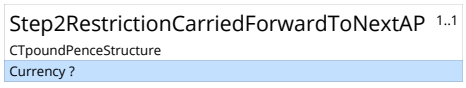


base	CTpoundPenceStructure
path	[CTP]/Step2/AVECandVGECarisingInThisAPlessRemainingCorporationTaxLiabilityAtStep1
cardinality	1..1
description	AVEC and VGEC arising in this accounting period less remaining Corporation Tax liability at Step 1
id	[P135]

validation rule:

error code: 9060	description: If [P110] is less than [P95] then [P135] must equal [P95] - [P110], else [P135] must equal zero
transactional message (en)	If Box P110 is less than P95 then Box P135 must equal Box P95 minus Box P110 otherwise Box P135 must equal 0 (zero)

element: **Step2RestrictionCarriedForwardToNextAP** XML



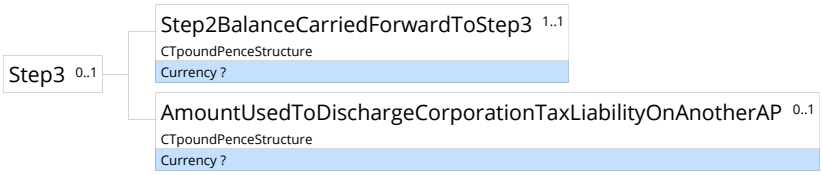
base	CTpoundPenceStructure
path	[CTP]/Step2/Step2RestrictionCarriedForwardToNextAP
cardinality	1..1
description	Step 2 restriction carried forward to next accounting period
id	[P140]

validation rule:

error code: 9061	description: [P140] is valid only if this does not exceed [P120]
transactional message (en)	Box P140 must not be greater than Box P120
error code: 9062	description: [P140] is valid only if this equals [P200]

transactional message (en)	Box P140 must equal Box P200
error code: 9063	description: If [P130] is less than [P135] then [P140] must equal [P135] - [P130], else [P140] must equal zero
transactional message (en)	If Box P130 is less than P135 then Box P140 must equal Box P135 minus Box P130 otherwise Box P140 must equal 0 (zero)

element: **Step3** XML

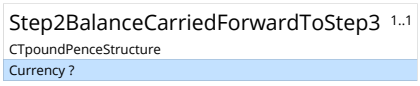


path	[CTP]/Step3
cardinality	0..1
description	Step 3 - AVEC/VGEC to be offset
id	[SP057]

validation rule:

error code: 9064	description: If [SP057] is present the following should be true: [SP051] is present
transactional message (en)	The Step 3 section on supplementary page CT600P can only be completed if the Step 2 section on the same supplementary is completed

element: **Step2BalanceCarriedForwardToStep3** XML

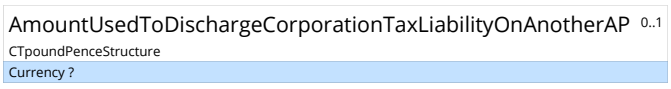


base	CTpoundPenceStructure
path	[CTP]/Step3/Step2BalanceCarriedForwardToStep3
cardinality	1..1
description	Step 2 balance carried forward to Step 3
id	[P145]

validation rule:

error code: 9065	description: [P145] is valid only if this equals ([P120] minus [P140])
transactional message (en)	Box P145 must equal Box P120 minus Box P140

element: **AmountUsedToDischargeCorporationTaxLiabilityOnAnotherAP** XML

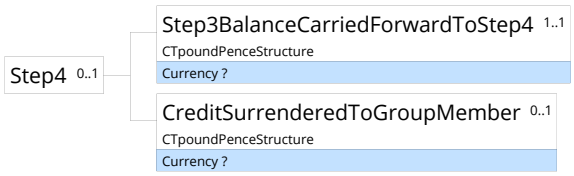


base	CTpoundPenceStructure
path	[CTP]/Step3/AmountUsedToDischargeCorporationTaxLiabilityOnAnotherAP
cardinality	0..1
description	Amount used to discharge Corporation Tax liability on another accounting period
id	[P150]

validation rule:

error code: 9066	description: [P150] is valid only if this does not exceed [P145]
transactional message (en)	Box P150 must not be greater than Box P145

element: **Step4** XML

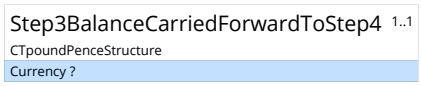


path	[CTP]/Step4
cardinality	0..1
description	Step 4 - Amount surrendered to group member
id	[SP060]

validation rule:

error code: 9067	description: If [SP060] is present the following should be true: [SP057] is present
transactional message (en)	The Step 4 section on supplementary page CT600P can only be completed if the Step 3 section on the same supplementary is completed

element: **Step3BalanceCarriedForwardToStep4** XML

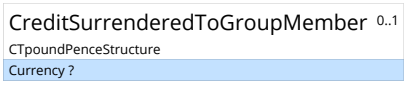


base	CTpoundPenceStructure
path	[CTP]/Step4/Step3BalanceCarriedForwardToStep4
cardinality	1..1
description	Step 3 balance carried forward to Step 4
id	[P155]

validation rule:

error code: 9068	description: [P155] is valid only if this equals ([P145] minus [P150])
transactional message (en)	Box P155 must equal Box P145 minus Box P150

element: **CreditSurrenderedToGroupMember** XML

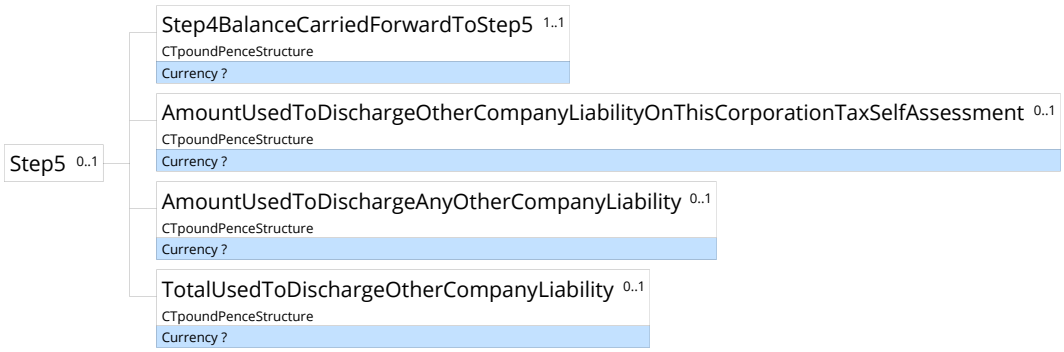


base	CTpoundPenceStructure
path	[CTP]/Step4/CreditSurrenderedToGroupMember
cardinality	0..1
description	Credit surrendered to group member
id	[P160]

validation rule:

error code: 9069	description: [P160] is valid only if this does not exceed [P155]
transactional message (en)	Box P160 must not be greater than Box P155
error code: 9070	description: [P220] should be present if [P160] is present
transactional message (en)	Box P220 must be completed if Box P160 is completed
error code: 9071	description: [SP085] should be present if [P160] is present
transactional message (en)	The 'Details of AVEC and VGEC surrendered' section on supplementary page CT600P must be completed if Box P160 is completed

element: **Step5** XML

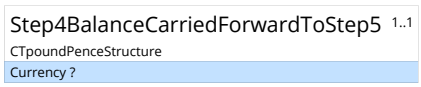


path	[CTP]/Step5
cardinality	0..1
description	Step 5 - Amount used to discharge other company liabilities
id	[SP063]

validation rule:

error code: 9072	description: If [SP063] is present the following should be true: [SP060] is present
transactional message (en)	The Step 5 section on supplementary page CT600P can only be completed if the Step 4 section on the same supplementary is completed

element: **Step4BalanceCarriedForwardToStep5** XML

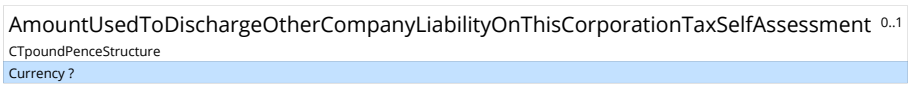


base	CTpoundPenceStructure
path	[CTP]/Step5/Step4BalanceCarriedForwardToStep5
cardinality	1..1
description	Step 4 balance carried forward to Step 5
id	[P165]

validation rule:

error code: 9073	description: [P165] is valid only if this equals ([P155] minus [P160])
transactional message (en)	Box P165 must equal Box P155 minus Box P160

element: **AmountUsedToDischargeOtherCompanyLiabilityOnThisCorporationTaxSelfAssessment** XML



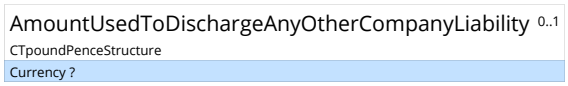
base	CTpoundPenceStructure
path	[CTP]/Step5/AmountUsedToDischargeOtherCompanyLiabilityOnThisCorporationTaxSelfAssessment
cardinality	0..1
description	Amount used to discharge other company liability on this Corporation Tax Self Assessment
id	[P170]

validation rule:

error code: 9074	description: [P170] is valid only if this does not exceed [P165]
transactional message (en)	Box P170 must not be greater than Box P165
error code: 9075	description: [P240] should be present if [P170] is present
transactional message (en)	Box P240 must be completed if Box P170 is completed

error code: 9076	description: [P180] should be present if [P170] is present
transactional message (en)	Box P180 must be completed if Box P170 is completed

element: **AmountUsedToDischargeAnyOtherCompanyLiability** XML



base	CTpoundPenceStructure
path	[CTP]/Step5/AmountUsedToDischargeAnyOtherCompanyLiability
cardinality	0..1
description	Amount used to discharge any other company liability
id	[P175]

validation rule:

error code: 9077	description: [P175] is valid only if this does not exceed ([P165] minus [P170])
transactional message (en)	Box P175 must not be greater than Box P165 minus Box P170
error code: 9078	description: [P180] should be present if [P175] is present
transactional message (en)	Box P180 must be completed if Box P175 is completed

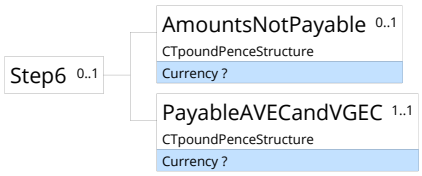
element: **TotalUsedToDischargeOtherCompanyLiability** XML

base	CTpoundPenceStructure
path	[CTP]/Step5/TotalUsedToDischargeOtherCompanyLiability
cardinality	0..1
description	Total used to discharge other company liability
id	[P180]

validation rule:

error code: 9079	description: [P180] is valid only if this equals ([P170] plus [P175])
transactional message (en)	Box P180 must equal the sum of Boxes P170 and P175

element: **Step6** XML

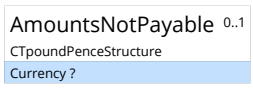


path	[CTP]/Step6
cardinality	0..1
description	Step 6 - Payable Audio-Viusual (AVEC) and Video Games (VGEC) expenditure credit
id	[SP068]

validation rule:

error code: 9080	description: If [SP068] is present the following should be true: [SP063] is present
transactional message (en)	The Step 6 section on supplementary page CT600P can only be completed if the Step 5 section on the same supplementary is completed

element: **AmountsNotPayable** XML



base	CTpoundPenceStructure
path	[CTP]/Step6/AmountsNotPayable
cardinality	0..1
description	Amounts not payable due to S1179CG CTA 2009
id	[P185]

validation rule:

error code: 9081	description: [P185] is valid only if this does not exceed ([P165] minus [P180])
transactional message (en)	Box P185 must not be greater than Box P165 minus Box P180

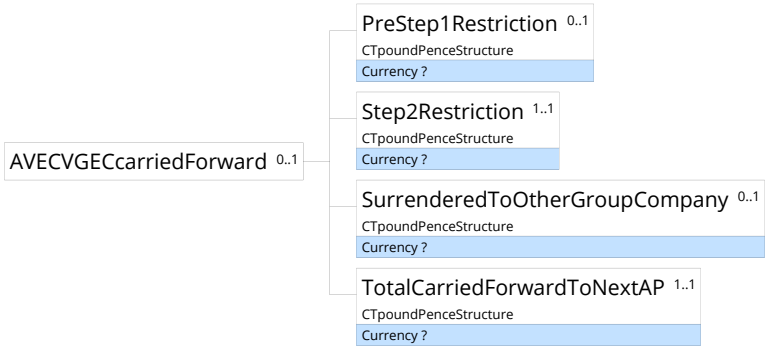
element: **PayableAVECandVGEC** XML

base	CTpoundPenceStructure
path	[CTP]/Step6/PayableAVECandVGEC
cardinality	1..1
description	Payable AVEC and VGEC
id	[P190]

validation rule:

error code: 9083	description: [P190] is valid only if this equals ([P165] minus ([P180] plus [P185]))
transactional message (en)	Box P190 must equal Box P165 minus the sum of Boxes P180 and P185
error code: 8060	description: [886] should be present if [P190] does not equal '0.00'
transactional message (en)	Box 886 must be completed if Box P190 does not equal 0 (zero)

element: **AVECVGECcarriedForward** XML



path	[CTP]/AVECVGECcarriedForward
cardinality	0..1
description	AVEC/VGEC carried forward
id	[SP071]

validation rule:

error code: 9085	description: If [SP071] is present the following should be true: [SP035] is present or [SP051] is present
transactional message (en)	If the 'AVEC and VGEC carried forward' section is present on supplementary page CT600P then the 'Pre-step 1 restriction' section or the Step 2 section must be completed on the same supplementary page

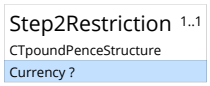
element: **PreStep1Restriction** XML

base	CTpoundPenceStructure
path	[CTP]/AVECVGECcarriedForward/PreStep1Restriction
cardinality	0..1
description	Pre-Step 1 restriction
id	[P195]

validation rule:

error code: 9086	description: [P195] is valid only if this equals [P65]
transactional message (en)	Box P195 must equal Box P65

element: **Step2Restriction** XML

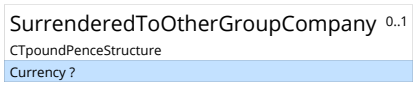


base	CTpoundPenceStructure
path	[CTP]/AVECVGECcarriedForward/Step2Restriction
cardinality	1..1
description	Step 2 restriction
id	[P200]

validation rule:

error code: 9087	description: [P200] is valid only if this equals [P140]
transactional message (en)	Box P200 must equal Box P140

element: **SurrenderedToOtherGroupCompany** XML

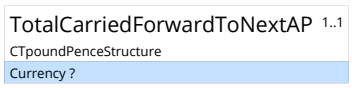


base	CTpoundPenceStructure
path	[CTP]/AVECVGECcarriedForward/SurrenderedToOtherGroupCompany
cardinality	0..1
description	Surrendered to other group company
id	[P205]

validation rule:

error code: 9088	description: If [P205] is present the following should be true: [P215] is present
transactional message (en)	If Box P205 is completed then Box P215 must be completed
error code: 9089	description: [P205] is valid only if this does not exceed ([P195] plus [P200])
transactional message (en)	Box P205 must not be greater than the sum of Boxes P195 and P200
error code: 9888	description: [P205] is valid only if this equals [P215]
transactional message (en)	Box P205 must equal Box P215
error code: 9889	description: [SP085] should be present if [P205] is present
transactional message (en)	The 'Details of AVEG and VGEC surrendered' section on supplementary page CT600P must be completed if Box P205 is completed

element: **TotalCarriedForwardToNextAP** XML

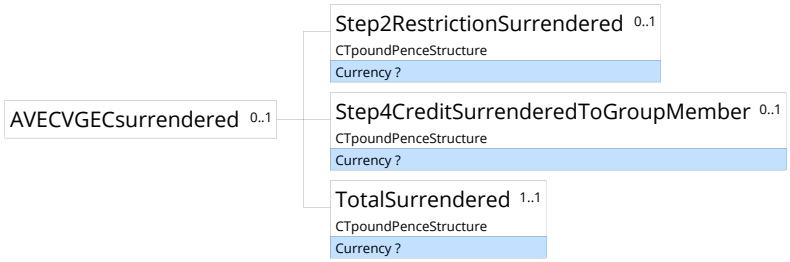


base	CTpoundPenceStructure
path	[CTP]/AVECVGECcarriedForward/TotalCarriedForwardToNextAP
cardinality	1..1
description	Total carried forward to next accounting period
id	[P210]

validation rule:

error code: 9890	description: [P210] is valid only if this equals [P195] plus [P200] minus [P205]
transactional message (en)	Box P210 must equal the sum of Boxes P195 and P200 minus Box P205

element: **AVECVGECsurrendered** XML



path	[CTP]/AVECVGECsurrendered
cardinality	0..1
description	AVEC/VGEC surrendered
id	[SP076]

validation rule:

error code: 9891	description: [P160] or [P205] should be present if [SP076] is present
transactional message (en)	Box P160 or Box P205 must be completed if the 'AVEC and VGEC surrendered' section on supplementary page CT600P is completed

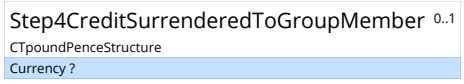
element: **Step2RestrictionSurrendered** XML

base	CTpoundPenceStructure
path	[CTP]/AVECVGECsurrendered/Step2RestrictionSurrendered
cardinality	0..1
description	Step 2 restriction surrendered
id	[P215]

validation rule:

error code: 9892	description: [P205] should be present if [P215] is present
transactional message (en)	Box P205 must be completed if Box P215 is completed

element: **Step4CreditSurrenderedToGroupMember** XML

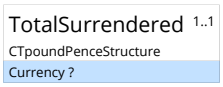


base	CTpoundPenceStructure
path	[CTP]/AVECVGECsurrendered/Step4CreditSurrenderedToGroupMember
cardinality	0..1
description	Step 4 credit surrendered to group member
id	[P220]

validation rule:

error code: 9893	description: [P160] should be present if [P220] is present
transactional message (en)	Box P160 must be completed if Box P220 is completed
error code: 9894	description: [P220] is valid only if this equals [P160]
transactional message (en)	Box P220 must equal Box P160

element: **TotalSurrendered** XML

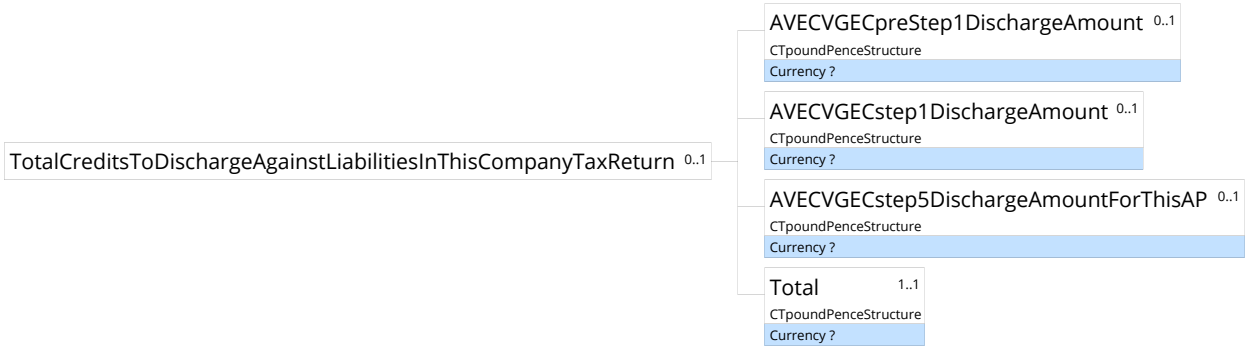


base	CTpoundPenceStructure
path	[CTP]/AVECVGECsurrendered/TotalSurrendered
cardinality	1..1
description	Total surrendered
id	[P225]

validation rule:

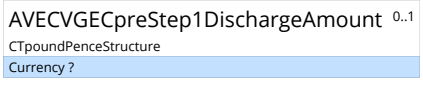
error code: 9895	description: [P225] is valid only if this equals ([P215] plus [P220])
transactional message (en)	Box P225 must equal the sum of Boxes P215 and P220

element: **TotalCreditsToDischargeAgainstLiabilitiesInThisCompanyTaxReturn** XML



path	[CTP]/TotalCreditsToDischargeAgainstLiabilitiesInThisCompanyTaxReturn
cardinality	0..1
description	Total credits to discharge against liabilities in this Company Tax Return
id	[SP080]

element: **AVECVGECpreStep1DischargeAmount** XML



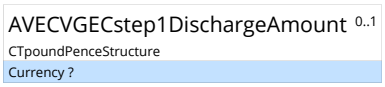
base	CTpoundPenceStructure
path	[CTP]/TotalCreditsToDischargeAgainstLiabilitiesInThisCompanyTaxReturn/AVECVGECpreStep1DischargeAmount
cardinality	0..1

description	AVEC/VGEC pre-Step 1 discharge amount
id	[P230]

validation rule:

error code: 9896	description: [P60] should be present if [P230] is present
transactional message (en)	Box P60 must be completed if Box P230 is completed
error code: 9897	description: [P230] is valid only if this equals [P60]
transactional message (en)	Box P230 must equal Box P60

element: **AVECVGECstep1DischargeAmount** XML

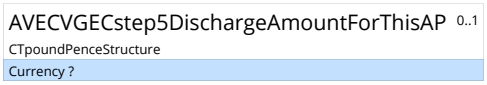


base	CTpoundPenceStructure
path	[CTP]/TotalCreditsToDischargeAgainstLiabilitiesInThisCompanyTaxReturn/AVECVGECstep1DischargeAmount
cardinality	0..1
description	AVEC/VGEC Step 1 discharge amount
id	[P235]

validation rule:

error code: 9898	description: [P115] should be present if [P235] is present
transactional message (en)	Box P115 must be completed if Box P235 is completed
error code: 9899	description: [P235] is valid only if this equals [P115]
transactional message (en)	Box P235 must equal Box P115

element: **AVECVGECstep5DischargeAmountForThisAP** XML

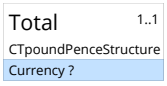


base	CTpoundPenceStructure
path	[CTP]/TotalCreditsToDischargeAgainstLiabilitiesInThisCompanyTaxReturn/AVECVGECstep5DischargeAmountForThisAP
cardinality	0..1
description	AVEC/VGEC Step 5 discharge amount for this accounting period
id	[P240]

validation rule:

error code: 9938	description: [P170] should be present if [P240] is present
transactional message (en)	Box P170 must be completed if Box P240 is completed
error code: 9939	description: [P240] is valid only if this equals [P170]
transactional message (en)	Box P240 must equal Box P170

element: **Total** XML



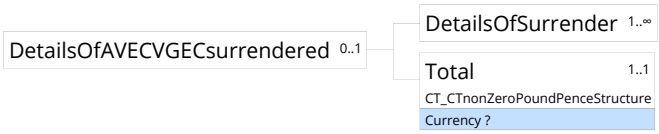
base	CTpoundPenceStructure
path	[CTP]/TotalCreditsToDischargeAgainstLiabilitiesInThisCompanyTaxReturn/Total
cardinality	1..1
description	Total

id	[P245]

validation rule:

error code: 9940	description: [541] should be present if [P245] is present
transactional message (en)	Box 541 must be completed if P245 is completed
error code: 9941	description: [P245] is valid only if this equals (The sum of [P230], [P235], and [P240])
transactional message (en)	Box P245 must equal the sum of Boxes P230, P235 and P240
error code: 9904	description: [P245] is valid only if this equals [541]
transactional message (en)	Box P245 must equal Box 541

element: **DetailsOfAVECVGECsurrendered** XML

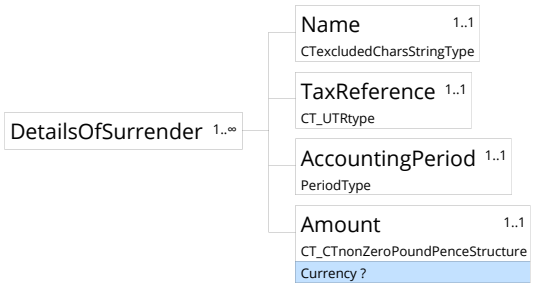


path	[CTP]/DetailsOfAVECVGECsurrendered
cardinality	0..1
description	Details of AVEC/VGEC surrendered
id	[SP085]

validation rule:

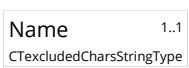
error code: 9905	description: If [SP085] is present the following should be true: [P205] is present or [P160] is present
transactional message (en)	If the 'Details of AVEG and VGEC surrendered' section is present on supplementary page CT600P then Box P205 or Box P160 must be completed

element: **DetailsOfSurrender** XML



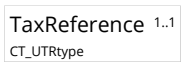
path	[CTP]/DetailsOfAVECVGECsurrendered/DetailsOfSurrender
cardinality	1..∞
description	Details of surrender
id	[P250]

element: **Name** XML



base	CTexcludedCharsStringType
path	[CTP]/DetailsOfAVECVGECsurrendered/DetailsOfSurrender/Name
cardinality	1..1
description	Name of claimant company
id	[P250A]

element: **TaxReference** XML



base	CT_UTRtype
path	[CTP]/DetailsOfAVECVGECsurrendered/DetailsOfSurrender/TaxReference
cardinality	1..1
description	Tax reference
id	[P250B]

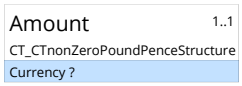
element: **AccountingPeriod** XML

base	PeriodType
path	[CTP]/DetailsOfAVECVGECsurrendered/DetailsOfSurrender/AccountingPeriod
cardinality	1..1
description	Accounting period
id	[P250C]

validation rule:

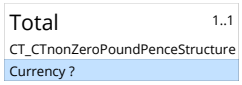
error code: 9906	description: The 'From' date of [P250C] should be on or before [35]
transactional message (en)	The claimant company 'Accounting period' start date in Box P250C must be on or before the return period end date in Box 35
error code: 9907	description: The period covered by [P250C] should not be longer than 12 months
transactional message (en)	The claimant company 'Accounting period' in Box P250C must not be longer than 12 months
error code: 9908	description: The 'To' date of [P250C] should not be before the 'From' date
transactional message (en)	The claimant company 'Accounting period' end date must not be before the start date in Box P250C
error code: 9909	description: The 'To' date of [P250C] should be on or after [30]
transactional message (en)	The claimant company 'Accounting period' end date in Box P250C must be on or after the return period start date in Box 30

element: **Amount** XML



base	CT_CTnonZeroPoundPenceStructure
path	[CTP]/DetailsOfAVECVGECsurrendered/DetailsOfSurrender/Amount
cardinality	1..1
description	Amount
id	[P250D]

element: **Total** XML



base	CT_CTnonZeroPoundPenceStructure

path	[CTP]/DetailsOfAVECVGECsurrendered/Total
cardinality	1..1
description	Total
id	[P255]

validation rule:

error code: 9910	description: [P255] is valid only if this equals [P225]
transactional message (en)	Box P255 must equal Box P225
error code: 9911	description: [P255] must equal the sum of all iterations of [P250D]
transactional message (en)	Box P255 must equal the sum of all 'Details of AVEC and VGEC surrendered' amount entries in Boxes P250D

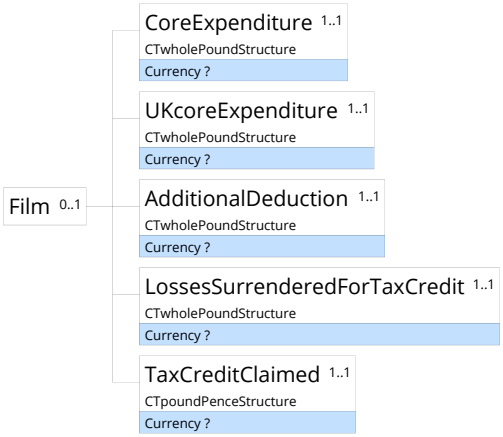
element: **FilmHighEndTVchildrensTVanimationAndVideoGamesTaxRelief** XML

path	[CTP]/FilmHighEndTVchildrensTVanimationAndVideoGamesTaxRelief
cardinality	0..1
description	Film, High End TV, Children's TV, Animation and Video Games tax relief
id	[SP092]

validation rule:

error code: 9912	description: If [SP092] is present the following should be true: [P260] is present or [P265] is present or [P270] is present or [P275] is present or [P280] is present
transactional message (en)	If the 'Film, high-end TV, children's TV, animation and video games tax relief' section is present on supplementary page CT600P then Box P260, Box P265, Box P270, Box P275 or Box 280 must be completed
error code: 9913	description: [SP144] should be present if [SP092] is present
transactional message (en)	The 'Cultural reliefs and film, high-end TV, children's TV, animation and video game tax relief' section on supplementary page CT600P must be completed if the 'Film, high-end TV, children's TV, animation and video games tax relief' section is completed
error code: 8061	description: [SP092] should not be present if [30] on or after '2027-04-01'
transactional message (en)	The 'Film, high-end TV, children's TV, animation and video games tax relief' section must not be completed if Box 30 is on or after 1 April 2027

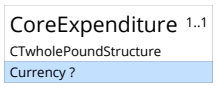
element: **Film** XML



path	[CTP]/FilmHighEndTVchildrensTVanimationAndVideoGamesTaxRelief/Film

cardinality	0..1
description	Film
id	[P260]

element: **CoreExpenditure** XML



base	CTwholePoundStructure
path	[CTP]/FilmHighEndTVchildrensTVanimationAndVideoGamesTaxRelief/Film/CoreExpenditure
cardinality	1..1
description	Film - Core expenditure for this accounting period
id	[P260A]

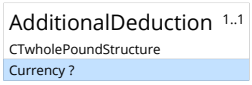
element: **UKcoreExpenditure** XML

base	CTwholePoundStructure
path	[CTP]/FilmHighEndTVchildrensTVanimationAndVideoGamesTaxRelief/Film/UKcoreExpenditure
cardinality	1..1
description	Film - UK core expenditure for this accounting period
id	[P260B]

validation rule:

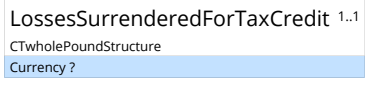
error code: 8062	description: [P260B] is valid only if this does not exceed [P260A]
transactional message (en)	Box P260B must not be greater than Box P260A

element: **AdditionalDeduction** XML



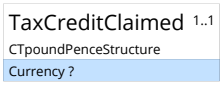
base	CTwholePoundStructure
path	[CTP]/FilmHighEndTVchildrensTVanimationAndVideoGamesTaxRelief/Film/AdditionalDeduction
cardinality	1..1
description	Film - Additional deduction for this accounting period
id	[P260C]

element: **LossesSurrenderedForTaxCredit** XML



base	CTwholePoundStructure
path	[CTP]/FilmHighEndTVchildrensTVanimationAndVideoGamesTaxRelief/Film/LossesSurrenderedForTaxCredit
cardinality	1..1
description	Film - Losses surrendered for tax credit
id	[P260D]

element: **TaxCreditClaimed** XML

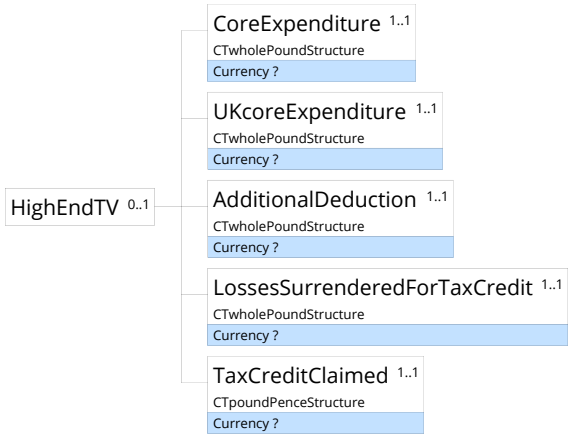


base	CTpoundPenceStructure
path	[CTP]/FilmHighEndTVchildrensTVanimationAndVideoGamesTaxRelief/Film/TaxCreditClaimed
cardinality	1..1
description	Film - Tax credit claimed for this accounting period
id	[P260E]

validation rule:

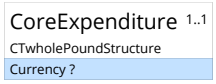
error code: 8063	description: If [P260D] equals zero then [P260E] must equal zero, otherwise [P260E] must be less than [P260D]
transactional message (en)	If P260D equals zero then P260E must equal zero, otherwise P260E must be less than P260D

element: **HighEndTV** XML



path	[CTP]/FilmHighEndTVchildrensTVanimationAndVideoGamesTaxRelief/HighEndTV
cardinality	0..1
description	High-End TV
id	[P265]

element: **CoreExpenditure** XML



base	CTwholePoundStructure
path	[CTP]/FilmHighEndTVchildrensTVanimationAndVideoGamesTaxRelief/HighEndTV/CoreExpenditure
cardinality	1..1
description	High-End TV - Core expenditure for this accounting period
id	[P265A]

element: **UKcoreExpenditure** XML

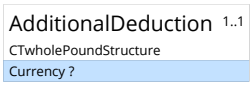
base	CTwholePoundStructure

path	[CTP]/FilmHighEndTVchildrensTVanimationAndVideoGamesTaxRelief/HighEndTV/UKcoreExpenditure
cardinality	1..1
description	High-End TV - UK core expenditure for this accounting period
id	[P265B]

validation rule:

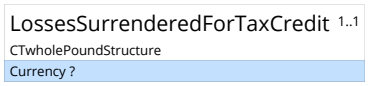
error code: 8064	description: [P265B] is valid only if this does not exceed [P265A]
transactional message (en)	Box P265B must not be greater than Box P265A

element: **AdditionalDeduction** XML



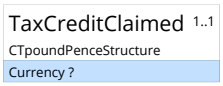
base	CTwholePoundStructure
path	[CTP]/FilmHighEndTVchildrensTVanimationAndVideoGamesTaxRelief/HighEndTV/AdditionalDeduction
cardinality	1..1
description	High-End TV - Additional deduction for this accounting period
id	[P265C]

element: **LossesSurrenderedForTaxCredit** XML



base	CTwholePoundStructure
path	[CTP]/FilmHighEndTVchildrensTVanimationAndVideoGamesTaxRelief/HighEndTV/LossesSurrenderedForTaxCredit
cardinality	1..1
description	High-End TV - Losses surrendered for tax credit
id	[P265D]

element: **TaxCreditClaimed** XML

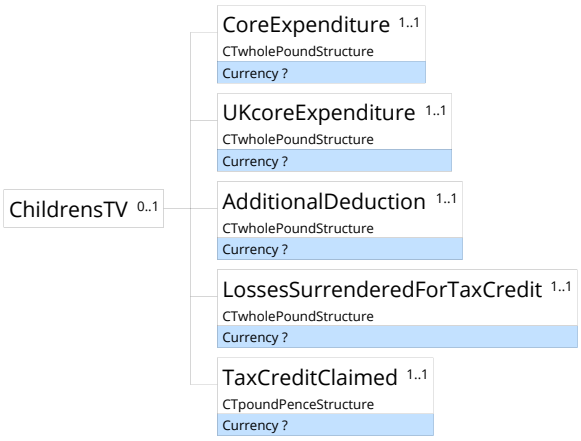


base	CTpoundPenceStructure
path	[CTP]/FilmHighEndTVchildrensTVanimationAndVideoGamesTaxRelief/HighEndTV/TaxCreditClaimed
cardinality	1..1
description	High-End TV - Tax credit claimed for this accounting period
id	[P265E]

validation rule:

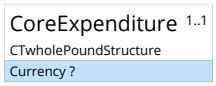
error code: 8065	description: If [P265D] equals zero then [P265E] must equal zero, otherwise [P265E] must be less than [P265D]
transactional message (en)	If P265D equals zero then P265E must equal zero, otherwise P265E must be less than P265D

element: **ChildrensTV** XML



path	[CTP]/FilmHighEndTVchildrensTVanimationAndVideoGamesTaxRelief/ChildrensTV
cardinality	0..1
description	Children's TV
id	[P270]

element: **CoreExpenditure** XML



base	CTwholePoundStructure
path	[CTP]/FilmHighEndTVchildrensTVanimationAndVideoGamesTaxRelief/ChildrensTV/CoreExpenditure
cardinality	1..1
description	Children's TV - Core expenditure for this accounting period
id	[P270A]

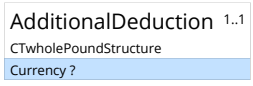
element: **UKcoreExpenditure** XML

base	CTwholePoundStructure
path	[CTP]/FilmHighEndTVchildrensTVanimationAndVideoGamesTaxRelief/ChildrensTV/UKcoreExpenditure
cardinality	1..1
description	Children's TV - UK core expenditure for this accounting period
id	[P270B]

validation rule:

error code: 8066	description: [P270B] is valid only if this does not exceed [P270A]
transactional message (en)	Box P270B must not be greater than Box P270A

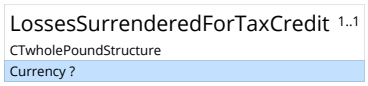
element: **AdditionalDeduction** XML



base	CTwholePoundStructure

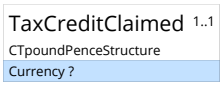
path	[CTP]/FilmHighEndTVchildrensTVanimationAndVideoGamesTaxRelief/ChildrensTV/AdditionalDeduction
cardinality	1..1
description	Children's TV - Additional deduction for this accounting period
id	[P270C]

element: **LossesSurrenderedForTaxCredit** XML



base	CTwholePoundStructure
path	[CTP]/FilmHighEndTVchildrensTVanimationAndVideoGamesTaxRelief/ChildrensTV/LossesSurrenderedForTaxCredit
cardinality	1..1
description	Children's TV - Losses surrendered for tax credit
id	[P270D]

element: **TaxCreditClaimed** XML

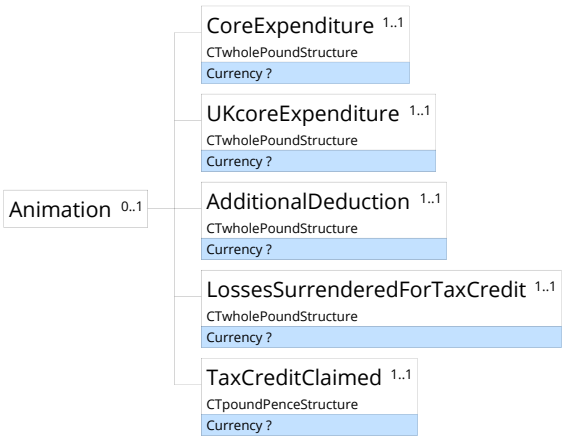


base	CTpoundPenceStructure
path	[CTP]/FilmHighEndTVchildrensTVanimationAndVideoGamesTaxRelief/ChildrensTV/TaxCreditClaimed
cardinality	1..1
description	Children's TV - Tax credit claimed for this accounting period
id	[P270E]

validation rule:

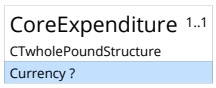
error code: 8067	description: If [P270D] equals zero then [P270E] must equal zero, otherwise [P270E] must be less than [P270D]
transactional message (en)	If P270D equals zero then P270E must equal zero, otherwise P270E must be less than P270D

element: **Animation** XML



path	[CTP]/FilmHighEndTVchildrensTVanimationAndVideoGamesTaxRelief/Animation
cardinality	0..1
description	Animation
id	[P275]

element: **CoreExpenditure** XML



base	CTwholePoundStructure
path	[CTP]/FilmHighEndTVchildrensTVanimationAndVideoGamesTaxRelief/Animation/CoreExpenditure
cardinality	1..1
description	Animation - Core expenditure for this accounting period
id	[P275A]

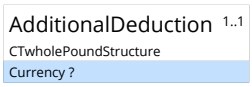
element: **UKcoreExpenditure** XML

base	CTwholePoundStructure
path	[CTP]/FilmHighEndTVchildrensTVanimationAndVideoGamesTaxRelief/Animation/UKcoreExpenditure
cardinality	1..1
description	Animation - UK core expenditure for this accounting period
id	[P275B]

validation rule:

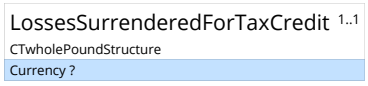
error code: 8068	description: [P275B] is valid only if this does not exceed [P275A]
transactional message (en)	Box P275B must not be greater than Box P275A

element: **AdditionalDeduction** XML



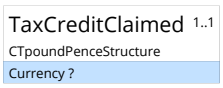
base	CTwholePoundStructure
path	[CTP]/FilmHighEndTVchildrensTVanimationAndVideoGamesTaxRelief/Animation/AdditionalDeduction
cardinality	1..1
description	Animation - Additional deduction for this accounting period
id	[P275C]

element: **LossesSurrenderedForTaxCredit** XML



base	CTwholePoundStructure
path	[CTP]/FilmHighEndTVchildrensTVanimationAndVideoGamesTaxRelief/Animation/LossesSurrenderedForTaxCredit
cardinality	1..1
description	Animation - Losses surrendered for tax credit
id	[P275D]

element: **TaxCreditClaimed** XML

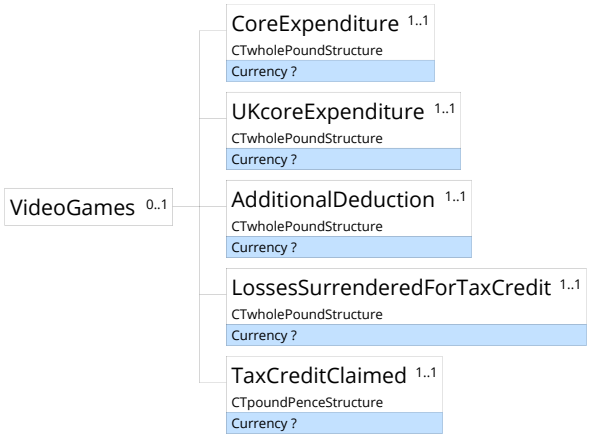


base	CTpoundPenceStructure
path	[CTP]/FilmHighEndTVchildrensTVanimationAndVideoGamesTaxRelief/Animation/TaxCreditClaimed
cardinality	1..1
description	Animation - Tax credit claimed for this accounting period
id	[P275E]

validation rule:

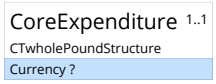
error code: 8069	description: If [P275D] equals zero then [P275E] must equal zero, otherwise [P275E] must be less than [P275D]
transactional message (en)	If P275D equals zero then P275E must equal zero, otherwise P275E must be less than P275D

element: **VideoGames** XML



path	[CTP]/FilmHighEndTVchildrensTVanimationAndVideoGamesTaxRelief/VideoGames
cardinality	0..1
description	Video Games
id	[P280]

element: **CoreExpenditure** XML



base	CTwholePoundStructure
path	[CTP]/FilmHighEndTVchildrensTVanimationAndVideoGamesTaxRelief/VideoGames/CoreExpenditure
cardinality	1..1
description	Video Games - Core expenditure for this accounting period
id	[P280A]

element: **UKcoreExpenditure** XML

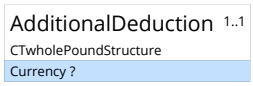
base	CTwholePoundStructure

path	[CTP]/FilmHighEndTVchildrensTVanimationAndVideoGamesTaxRelief/VideoGames/UKcoreExpenditure
cardinality	1..1
description	Video Games - UK core expenditure for this accounting period
id	[P280B]

validation rule:

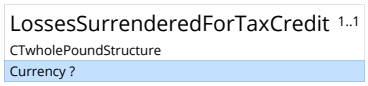
error code: 8070	description: [P280B] is valid only if this does not exceed [P280A]
transactional message (en)	Box P280B must not be greater than Box P280A

element: **AdditionalDeduction** XML



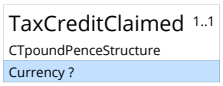
base	CTwholePoundStructure
path	[CTP]/FilmHighEndTVchildrensTVanimationAndVideoGamesTaxRelief/VideoGames/AdditionalDeduction
cardinality	1..1
description	Video Games - Additional deduction for this accounting period
id	[P280C]

element: **LossesSurrenderedForTaxCredit** XML



base	CTwholePoundStructure
path	[CTP]/FilmHighEndTVchildrensTVanimationAndVideoGamesTaxRelief/VideoGames/LossesSurrenderedForTaxCredit
cardinality	1..1
description	Video Games - Losses surrendered for tax credit
id	[P280D]

element: **TaxCreditClaimed** XML



base	CTpoundPenceStructure
path	[CTP]/FilmHighEndTVchildrensTVanimationAndVideoGamesTaxRelief/VideoGames/TaxCreditClaimed
cardinality	1..1
description	Video Games - Tax credit claimed for this accounting period
id	[P280E]

validation rule:

error code: 8071	description: If [P280D] equals zero then [P280E] must equal zero, otherwise [P280E] must be less than [P280D]
transactional message (en)	If P280D equals zero then P280E must equal zero, otherwise P280E must be less than P280D

element: **TotalAudioVisualAndVideoGames** XML

path	[CTP]/FilmHighEndTVchildrensTVanimationAndVideoGamesTaxRelief/TotalAudioVisualAndVideoGames
cardinality	1..1
description	Total Audio-Visual and Video Games
id	[P285]

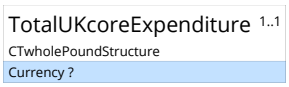
element: **TotalCoreExpenditure** XML

base	CTwholePoundStructure
path	[CTP]/FilmHighEndTVchildrensTVanimationAndVideoGamesTaxRelief/TotalAudioVisualAndVideoGames/TotalCoreExpenditure
cardinality	1..1
description	Total core expenditure for this accounting period
id	[P285A]

validation rule:

error code: 9914	description: [P285A] is valid only if this equals (The sum of [P260A], [P265A], [P270A], [P275A], and [P280A])
transactional message (en)	Box P285A must equal the sum of Boxes P260A, P265A, P270A, P275A, and P280A

element: **TotalUKcoreExpenditure** XML



base	CTwholePoundStructure
path	[CTP]/FilmHighEndTVchildrensTVanimationAndVideoGamesTaxRelief/TotalAudioVisualAndVideoGames/TotalUKcoreExpenditure
cardinality	1..1
description	Total UK core expenditure for this accounting period
id	[P285B]

validation rule:

error code: 8072	description: [P285B] is valid only if this equals (The sum of [P260B], [P265B], [P270B], [P275B], and [P280B])
transactional message (en)	Box P285B must equal the sum of Boxes P260B, P265B, P270B, P275B, and P280B

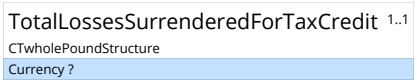
element: **TotalAdditionalDeduction** XML

base	CTwholePoundStructure
path	[CTP]/FilmHighEndTVchildrensTVanimationAndVideoGamesTaxRelief/TotalAudioVisualAndVideoGames/TotalAdditionalDeduction
cardinality	1..1
description	Total additional deduction for this accounting period
id	[P285C]

validation rule:

error code: 9915	description: [P285C] is valid only if this equals (The sum of [P260C], [P265C], [P270C], [P275C], and [P280C])
transactional message (en)	Box P285C must equal the sum of Boxes P260C, P265C, P270C, P275C and P280C

element: **TotalLossesSurrenderedForTaxCredit** XML



base	CTwholePoundStructure
path	[CTP]/FilmHighEndTVchildrensTVanimationAndVideoGamesTaxRelief/TotalAudioVisualAndVideoGames/TotalLossesSurrenderedForTaxCredit
cardinality	1..1
description	Total losses surrendered for tax credit
id	[P285D]

validation rule:

error code: 9916	description: [P285D] is valid only if this equals (The sum of [P260D], [P265D], [P270D], [P275D], and [P280D])
transactional message (en)	Box P285D must equal the sum of Boxes P260D, P265D, P270D, P275D, and P280D

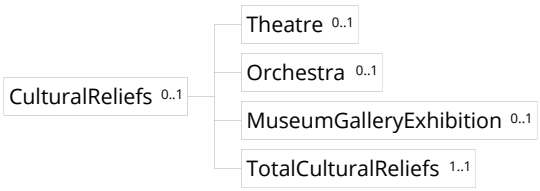
element: **TotalTaxCreditClaimed** XML

base	CTpoundPenceStructure
path	[CTP]/FilmHighEndTVchildrensTVanimationAndVideoGamesTaxRelief/TotalAudioVisualAndVideoGames/TotalTaxCreditClaimed
cardinality	1..1
description	Total tax credit claimed for this accounting period
id	[P285E]

validation rule:

error code: 9917	description: [P285E] is valid only if this equals (The sum of [P260E], [P265E], [P270E], [P275E], and [P280E])
transactional message (en)	Box P285E must equal the sum of Boxes P260E, P265E, P270E, P275E, and P280E

element: **CulturalReliefs** XML

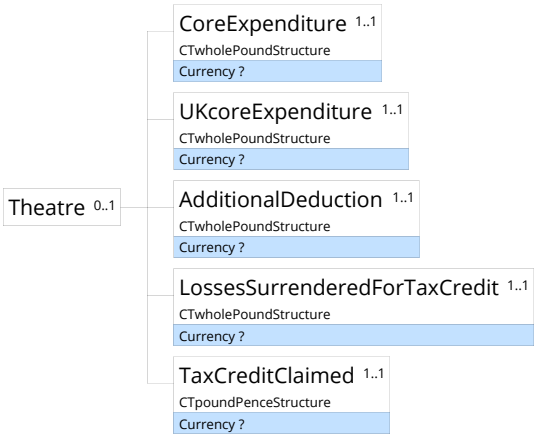


path	[CTP]/CulturalReliefs
cardinality	0..1
description	Cultural Reliefs
id	[SP123]

validation rule:

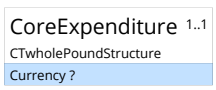
error code: 9918	description: If [SP123] is present at least one of [P290], [P295], [P300] should be present
transactional message (en)	If the 'Cultural reliefs' section on supplementary page CT600P is present then at least one of Boxes P290, P295 or P300 must be completed
error code: 9919	description: [SP144] should be present if [SP123] is present
transactional message (en)	The 'Cultural reliefs and film, high-end TV, children's TV, animation and video game tax relief' section on Supplementary page CT600P must be completed if the 'Cultural reliefs' section is completed

element: **Theatre** XML



path	[CTP]/CulturalReliefs/Theatre
cardinality	0..1
description	Theatre
id	[P290]

element: **CoreExpenditure** XML



base	CTwholePoundStructure
path	[CTP]/CulturalReliefs/Theatre/CoreExpenditure
cardinality	1..1
description	Theatre - Core expenditure for this accounting period
id	[P290A]

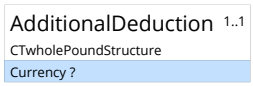
element: **UKcoreExpenditure** XML

base	CTwholePoundStructure
path	[CTP]/CulturalReliefs/Theatre/UKcoreExpenditure
cardinality	1..1
description	Theatre - UK core expenditure for this accounting period
id	[P290B]

validation rule:

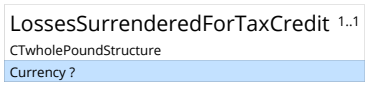
error code: 8073	description: [P290B] is valid only if this does not exceed [P290A]
transactional message (en)	Box P290B must not be greater than P290A

element: **AdditionalDeduction** XML



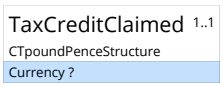
base	CTwholePoundStructure
path	[CTP]/CulturalReliefs/Theatre/AdditionalDeduction
cardinality	1..1
description	Theatre - Additional deduction for this accounting period
id	[P290C]

element: **LossesSurrenderedForTaxCredit** XML



base	CTwholePoundStructure
path	[CTP]/CulturalReliefs/Theatre/LossesSurrenderedForTaxCredit
cardinality	1..1
description	Theatre - Losses surrendered for tax credit
id	[P290D]

element: **TaxCreditClaimed** XML

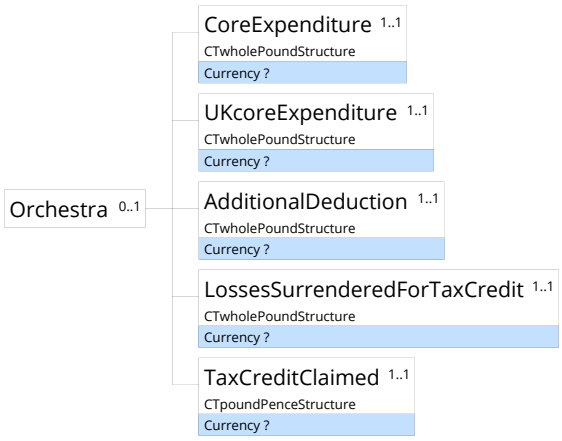


base	CTpoundPenceStructure
path	[CTP]/CulturalReliefs/Theatre/TaxCreditClaimed
cardinality	1..1
description	Theatre - Tax credit claimed for this accounting period
id	[P290E]

validation rule:

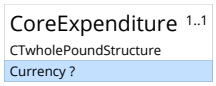
error code: 8074	description: If [P290D] equals zero then [P290E] must equal zero, otherwise [P290E] must be less than [P290D]
transactional message (en)	If P290D equals zero then P290E must equal zero, otherwise P290E must be less than P290D

element: **Orchestra** XML



path	[CTP]/CulturalReliefs/Orchestra
cardinality	0..1
description	Orchestra
id	[P295]

element: **CoreExpenditure** XML



base	CTwholePoundStructure
path	[CTP]/CulturalReliefs/Orchestra/CoreExpenditure
cardinality	1..1
description	Orchestra - Core expenditure for this accounting period
id	[P295A]

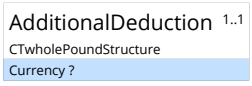
element: **UKcoreExpenditure** XML

base	CTwholePoundStructure
path	[CTP]/CulturalReliefs/Orchestra/UKcoreExpenditure
cardinality	1..1
description	Orchestra - UK core expenditure for this accounting period
id	[P295B]

validation rule:

error code: 8075	description: [P295B] is valid only if this does not exceed [P295A]
transactional message (en)	Box P295B must not be greater than Box P295A

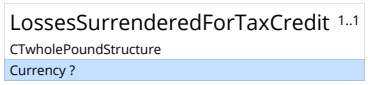
element: **AdditionalDeduction** XML



base	CTwholePoundStructure
path	[CTP]/CulturalReliefs/Orchestra/AdditionalDeduction

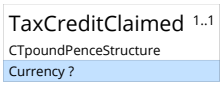
cardinality	1..1
description	Orchestra - Additional deduction for this accounting period
id	[P295C]

element: **LossesSurrenderedForTaxCredit** XML



base	CTwholePoundStructure
path	[CTP]/CulturalReliefs/Orchestra/LossesSurrenderedForTaxCredit
cardinality	1..1
description	Orchestra - Losses surrendered for tax credit
id	[P295D]

element: **TaxCreditClaimed** XML

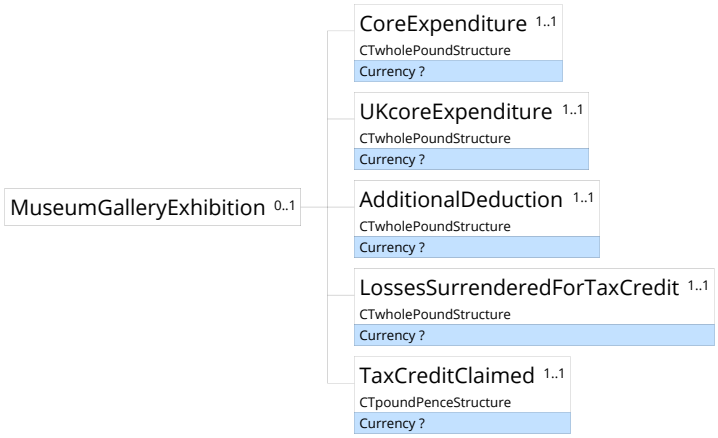


base	CTpoundPenceStructure
path	[CTP]/CulturalReliefs/Orchestra/TaxCreditClaimed
cardinality	1..1
description	Orchestra - Tax credit claimed for this accounting period
id	[P295E]

validation rule:

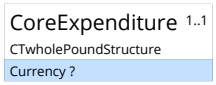
error code: 8076	description: If [P295D] equals zero then [P295E] must equal zero, otherwise [P295E] must be less than [P295D]
transactional message (en)	If P295D equals zero then P295E must equal zero, otherwise P295E must be less than P295D

element: **MuseumGalleryExhibition** XML



path	[CTP]/CulturalReliefs/MuseumGalleryExhibition
cardinality	0..1
description	Museum/Gallery Exhibition
id	[P300]

element: **CoreExpenditure** XML



base	CTwholePoundStructure
path	[CTP]/CulturalReliefs/MuseumGalleryExhibition/CoreExpenditure
cardinality	1..1
description	Museum/Gallery Exhibition - Core expenditure for this accounting period
id	[P300A]

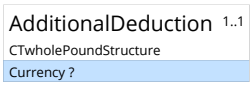
element: **UKcoreExpenditure** XML

base	CTwholePoundStructure
path	[CTP]/CulturalReliefs/MuseumGalleryExhibition/UKcoreExpenditure
cardinality	1..1
description	Museum/Gallery Exhibition - UK core expenditure for this accounting period
id	[P300B]

validation rule:

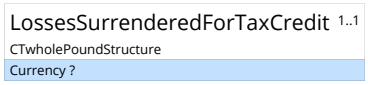
error code: 8077	description: [P300B] is valid only if this does not exceed [P300A]
transactional message (en)	Box P300B must not be greater than Box P300A

element: **AdditionalDeduction** XML



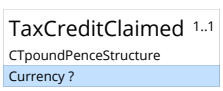
base	CTwholePoundStructure
path	[CTP]/CulturalReliefs/MuseumGalleryExhibition/AdditionalDeduction
cardinality	1..1
description	Museum/Gallery Exhibition - Additional deduction for this accounting period
id	[P300C]

element: **LossesSurrenderedForTaxCredit** XML



base	CTwholePoundStructure
path	[CTP]/CulturalReliefs/MuseumGalleryExhibition/LossesSurrenderedForTaxCredit
cardinality	1..1
description	Museum/Gallery Exhibition - Losses surrendered for tax credit
id	[P300D]

element: **TaxCreditClaimed** XML

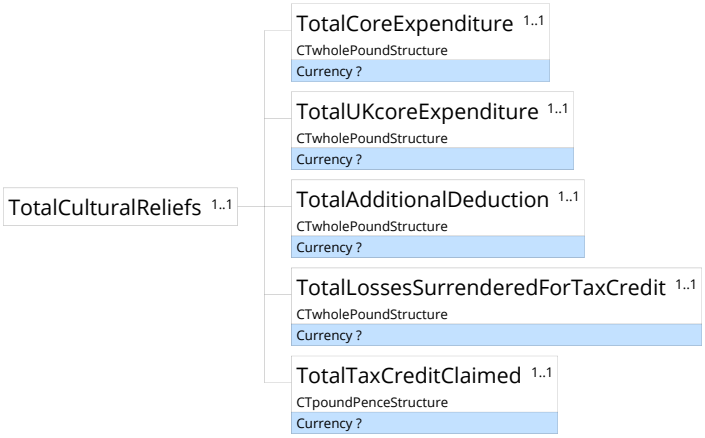


base	CTpoundPenceStructure
path	[CTP]/CulturalReliefs/MuseumGalleryExhibition/TaxCreditClaimed
cardinality	1..1
description	Museum/Gallery Exhibition - Tax credit claimed for this accounting period
id	[P300E]

validation rule:

error code: 8078	description: If [P300D] equals zero then [P300E] must equal zero, otherwise [P300E] must be less than [P300D]
transactional message (en)	If P300D equals zero then P300E must equal zero, otherwise P300E must be less than P300D

element: **TotalCulturalReliefs** XML



path	[CTP]/CulturalReliefs/TotalCulturalReliefs
cardinality	1..1
description	Total Cultural Reliefs
id	[P305]

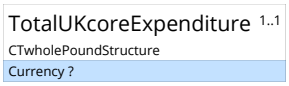
element: **TotalCoreExpenditure** XML

base	CTwholePoundStructure
path	[CTP]/CulturalReliefs/TotalCulturalReliefs/TotalCoreExpenditure
cardinality	1..1
description	Total core expenditure for this accounting period
id	[P305A]

validation rule:

error code: 9920	description: [P305A] is valid only if this equals (The sum of [P290A], [P295A], and [P300A])
transactional message (en)	Box 305A must equal the sum of Boxes P290A, P295A and P300A

element: **TotalUKcoreExpenditure** XML



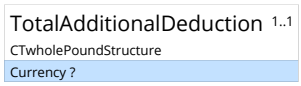
base	CTwholePoundStructure
path	[CTP]/CulturalReliefs/TotalCulturalReliefs/TotalUKcoreExpenditure
cardinality	1..1

description	Total UK core expenditure for this accounting period
id	[P305B]

validation rule:

error code: 8079	description: [P305B] is valid only if this equals (The sum of [P290B], [P295B], and [P300B])
transactional message (en)	Box P305B must equal the sum of Boxes P290B, P295B and P300B

element: **TotalAdditionalDeduction** XML

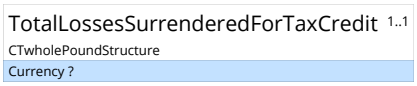


base	CTwholePoundStructure
path	[CTP]/CulturalReliefs/TotalCulturalReliefs/TotalAdditionalDeduction
cardinality	1..1
description	Total additional deduction for this accounting period
id	[P305C]

validation rule:

error code: 9921	description: [P305C] is valid only if this equals (The sum of [P290C], [P295C], and [P300C])
transactional message (en)	Box P305C must equal the sum of Boxes P290C, P295C and P300C

element: **TotalLossesSurrenderedForTaxCredit** XML



base	CTwholePoundStructure
path	[CTP]/CulturalReliefs/TotalCulturalReliefs/TotalLossesSurrenderedForTaxCredit
cardinality	1..1
description	Total losses surrendered for tax credit
id	[P305D]

validation rule:

error code: 9922	description: [P305D] is valid only if this equals (The sum of [P290D], [P295D], and [P300D])
transactional message (en)	Box P305D must equal the sum of Boxes P290D, P295D and P300D

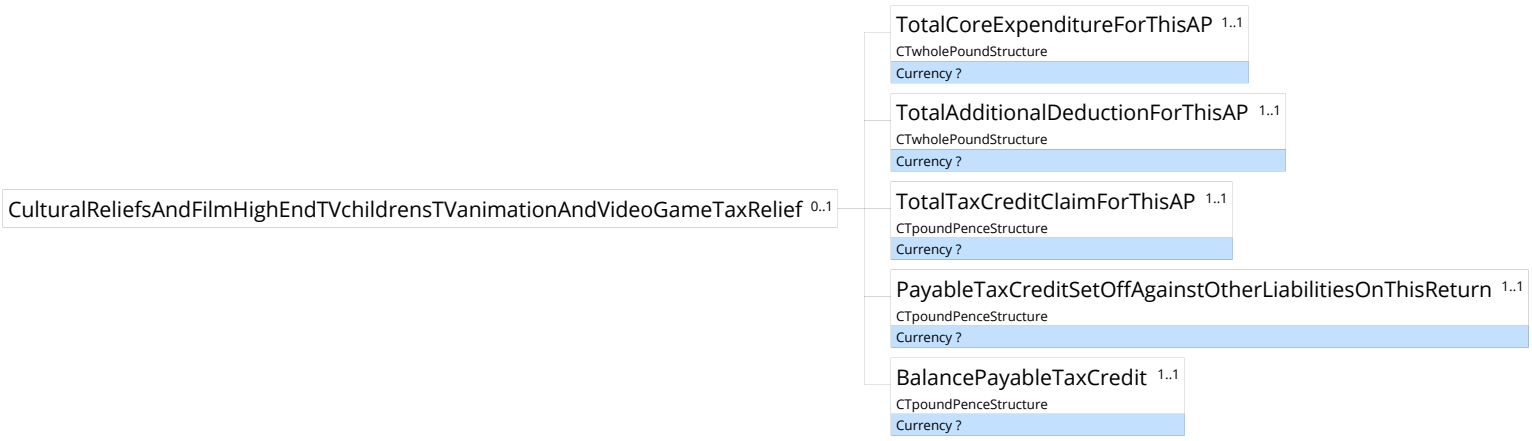
element: **TotalTaxCreditClaimed** XML

base	CTpoundPenceStructure
path	[CTP]/CulturalReliefs/TotalCulturalReliefs/TotalTaxCreditClaimed
cardinality	1..1
description	Total tax credit claimed for this accounting period
id	[P305E]

validation rule:

error code: 9923	description: [P305E] is valid only if this equals (The sum of [P290E], [P295E], and [P300E])
transactional message (en)	Box P305E must equal the sum of Boxes P290E, P295E and P300E

element: **CulturalReliefsAndFilmHighEndTVchildrensTVanimationAndVideoGameTaxRelief** XML

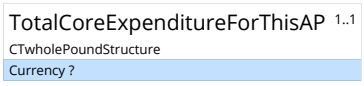


path	[CTP]/CulturalReliefsAndFilmHighEndTVchildrensTVanimationAndVideoGameTaxRelief
cardinality	0..1
description	Cultural Reliefs and Film, High End TV, Children's TV, Animation and Video Game tax relief
id	[SP144]

validation rule:

error code: 9924	description: If [SP144] is present the following should be true: [SP092] is present or [SP123] is present
transactional message (en)	The 'Cultural reliefs and film, high-end TV, children's TV, animation and video game tax relief' section on supplementary page CT600P can only be completed if the 'Film, high-end TV, children's TV, animation and video games tax relief' section or the 'Cultural reliefs' section is completed

element: **TotalCoreExpenditureForThisAP** XML

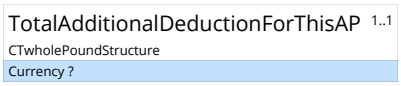


base	CTwholePoundStructure
path	[CTP]/CulturalReliefsAndFilmHighEndTVchildrensTVanimationAndVideoGameTaxRelief/TotalCoreExpenditureForThisAP
cardinality	1..1
description	Total core expenditure for this accounting period
id	[P310]

validation rule:

error code: 9925	description: [663] should be present if [P310] is present
transactional message (en)	Box 663 must be completed if Box P310 is completed
error code: 9926	description: [P310] is valid only if this equals ([P285A] plus [P305A])
transactional message (en)	Box P310 must equal the sum of Boxes P285A and P305A
error code: 9927	description: [P310] is valid only if this equals [663]
transactional message (en)	Box P310 must equal Box 663

element: **TotalAdditionalDeductionForThisAP** XML



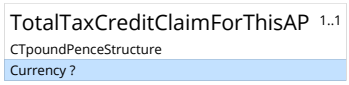
base	CTwholePoundStructure
path	[CTP]/CulturalReliefsAndFilmHighEndTVchildrensTVanimationAndVideoGameTaxRelief/TotalAdditionalDeductionForThisAP
cardinality	1..1

description	Total additional deduction for this accounting period
id	[P315]

validation rule:

error code: 9928	description: [665] should be present if [P315] is present
transactional message (en)	Box 665 must be completed if Box P315 is completed
error code: 9929	description: [P315] is valid only if this equals ([P285C] plus [P305C])
transactional message (en)	Box P315 must equal the sum of Boxes P285C and P305C
error code: 9930	description: [P315] is valid only if this equals [665]
transactional message (en)	Box P315 must equal Box 665

element: **TotalTaxCreditClaimForThisAP** XML

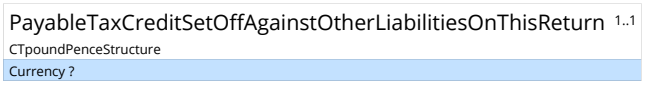


base	CTpoundPenceStructure
path	[CTP]/CulturalReliefsAndFilmHighEndTVchildrensTVanimationAndVideoGameTaxRelief/TotalTaxCreditClaimForThisAP
cardinality	1..1
description	Total tax credit claim for this accounting period
id	[P320]

validation rule:

error code: 9931	description: [P320] is valid only if this equals ([P285E] plus [P305E])
transactional message (en)	Box P320 must equal the sum of Boxes P285E and P305E

element: **PayableTaxCreditSetOffAgainstOtherLiabilitiesOnThisReturn** XML

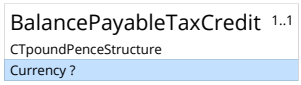


base	CTpoundPenceStructure
path	[CTP]/CulturalReliefsAndFilmHighEndTVchildrensTVanimationAndVideoGameTaxRelief/PayableTaxCreditSetOffAgainstOtherLiabilitiesOnThisReturn
cardinality	1..1
description	Payable tax credit set-off against other liabilities on this return
id	[P325]

validation rule:

error code: 9932	description: [540] should be present if [P325] is present
transactional message (en)	Box 540 must be completed if Box P325 is completed
error code: 9933	description: [P325] is valid only if this does not exceed [P320]
transactional message (en)	Box P325 must not be greater than Box P320
error code: 9934	description: [P325] is valid only if this equals [540]
transactional message (en)	Box P325 must equal Box 540

element: **BalancePayableTaxCredit** XML



base	CTpoundPenceStructure

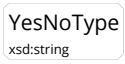
path	[CTP]/CulturalReliefsAndFilmHighEndTVchildrensTVanimationAndVideoGameTaxRelief/BalancePayableTaxCredit
cardinality	1..1
description	Balance payable tax credit
id	[P330]

validation rule:

error code: 9936	description: [P330] is valid only if this equals ([P320] minus [P325])
transactional message (en)	Box P330 must equal Box P320 minus Box P325
error code: 8080	description: [885] should be present if [P330] does not equal '0.00'
transactional message (en)	Box 885 must be completed if Box P330 does not equal 0 (zero)

YesNoType XML

type: **YesNoType** XML



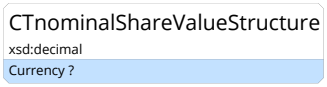
base	xsd:string
path	[YesNoType]
description	"yes" or "no"
example	yes

enumerated values:

no
yes

CTnominalShareValueStructure XML

type: **CTnominalShareValueStructure** XML



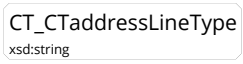
base	xsd:decimal
path	[CTnominalShareValueStructure]
description	Nominal Share values (3 decimal places)
example	1.024
pattern	(([1-9][0-9]*)|0)\.[0-9]{3}
maxInclusive	9999999999.999

attribute: **Currency** XML

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

CT_CTaddressLineType XML

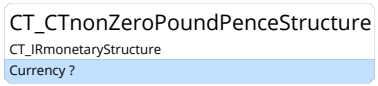
type: **CT_CTaddressLineType** XML



base	xsd:string
path	[CT_CTaddressLineType]
description	A common type for lines in an address
example	Rectory Stable Cottage
pattern	[A-Za-z0-9 ,\.\(\)/&'\-"!%*_\+:@<>\?=;]*

CT_CTnonZeroPoundPenceStructure XML

type: **CT_CTnonZeroPoundPenceStructure** XML



base	CT_IRmonetaryStructure
path	[CT_CTnonZeroPoundPenceStructure]
minExclusive	0.00

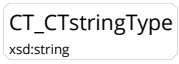
CT_CTnonZeroWholePoundStructure XML

type: **CT_CTnonZeroWholePoundStructure** XML

base	CT_IRnonNegativeNonZeroWholeUnitsMonetaryStructure
path	[CT_CTnonZeroWholePoundStructure]
maxInclusive	99999999999.00

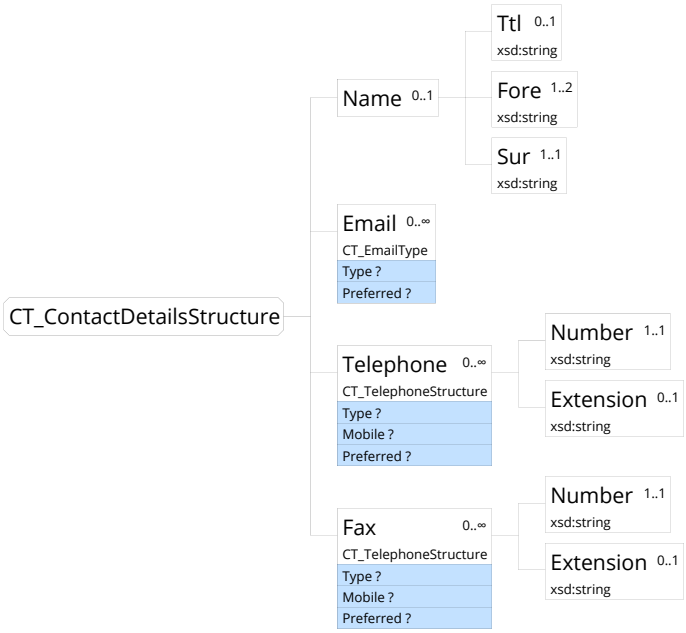
CT_CTstringType XML

type: **CT_CTstringType** XML

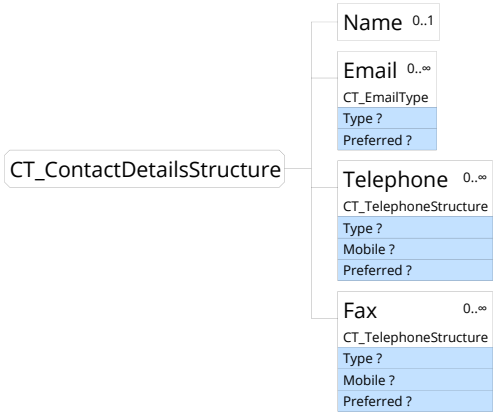


base	xsd:string
path	[CT_CTstringType]
example	CT String 1
pattern	[A-Za-z0-9 ,\.\(\)/&'\-"!%*_\+:@<>\?=;]*

CT_ContactDetailsStructure XML

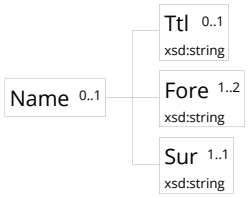


type: **CT_ContactDetailsStructure** XML



path	[CT_ContactDetailsStructure]

element: **Name** XML



path	[CT_ContactDetailsStructure]/Name
cardinality	0..1
description	Standard structure for a person's name including title (type 19), 2 fornames (type 16 and 17) and surname (type 15)

element: **Ttl** XML

base	xsd:string
path	[CT_ContactDetailsStructure]/Name/Ttl

cardinality	0..1
description	Person's Title of 1 to 4 characters
example	Dr
minLength	1
maxLength	4
pattern	[A-Za-z][A-Za-z'\-]*

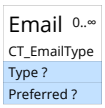
element: **Fore** XML

base	xsd:string
path	[CT_ContactDetailsStructure]/Name/Fore
cardinality	1..2
description	Forename for a person
example	James
minLength	1
maxLength	35
pattern	[A-Za-z][A-Za-z'\-]*

element: **Sur** XML

base	xsd:string
path	[CT_ContactDetailsStructure]/Name/Sur
cardinality	1..1
description	Surname for a person
example	Bacon
minLength	1
maxLength	35
pattern	[A-Za-z0-9 ,\.\(\)/&\-']+

element: **Email** XML



base	CT_EmailType
path	[CT_ContactDetailsStructure]/Email
cardinality	0..∞
description	Standard IR structure for email address
example	sample@EmailStructure.com

attribute: **Type** XML

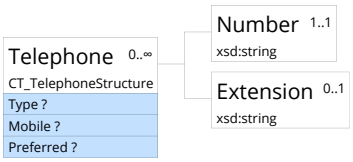
base	CT_WorkHomeType
path	[CT_ContactDetailsStructure]/Email/@Type
cardinality	0..1

description	Whether this email is work or home
example	work

attribute: **Preferred** XML

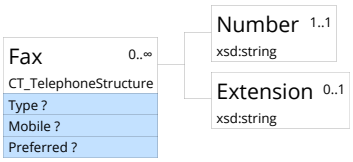
base	YesNoType
path	[CT_ContactDetailsStructure]/Email/@Preferred
cardinality	0..1
description	Whether this is the preferred email address
example	yes

element: **Telephone** XML



base	CT_TelephoneStructure
path	[CT_ContactDetailsStructure]/Telephone
cardinality	0..∞

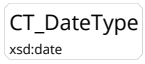
element: **Fax** XML



base	CT_TelephoneStructure
path	[CT_ContactDetailsStructure]/Fax
cardinality	0..∞

CT_DateType XML

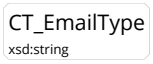
type: **CT_DateType** XML



base	xsd:date
path	[CT_DateType]
example	2000-12-31
documentation	The date is in the Common Era (minus sign in years is not permitted)
pattern	\d{4}-\d{2}-\d{2}

CT_EmailType XML

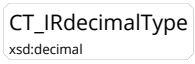
type: **CT_EmailType** XML



base	xsd:string
path	[CT_EmailType]
description	Simple type for email address
example	person@example.com
minLength	3
maxLength	254
pattern	[^@'<>"]+@[^@'<>"]+

CT_IRdecimalType XML

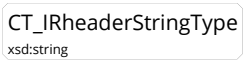
type: **CT_IRdecimalType** XML



base	xsd:decimal
path	[CT_IRdecimalType]
description	Standard decimal type
example	13.12
pattern	-?(([1-9][0-9]*)|0)\.[0-9]{2}

CT_IRheaderStringType XML

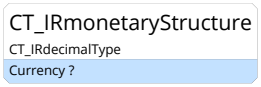
type: **CT_IRheaderStringType** XML



base	xsd:string
path	[CT_IRheaderStringType]
example	19 Kings Meadow
pattern	[A-Za-z0-9 &'\(\)*,\-\./]*

CT_IRmonetaryStructure XML

type: **CT_IRmonetaryStructure** XML



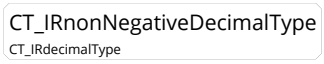
base	CT_IRdecimalType
path	[CT_IRmonetaryStructure]

attribute: **Currency** XML

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

CT_IRnonNegativeDecimalType XML

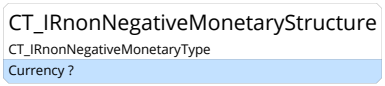
type: **CT_IRnonNegativeDecimalType** XML



base	CT_IRdecimalType
path	[CT_IRnonNegativeDecimalType]
minInclusive	0.00

CT_IRnonNegativeMonetaryStructure XML

type: **CT_IRnonNegativeMonetaryStructure** XML



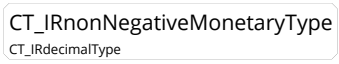
base	CT_IRnonNegativeMonetaryType
path	[CT_IRnonNegativeMonetaryStructure]

attribute: **Currency** XML

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

CT_IRnonNegativeMonetaryType XML

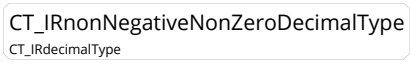
type: **CT_IRnonNegativeMonetaryType** XML



base	CT_IRdecimalType
path	[CT_IRnonNegativeMonetaryType]
minInclusive	0.00

CT_IRnonNegativeNonZeroDecimalType XML

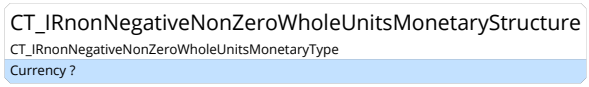
type: **CT_IRnonNegativeNonZeroDecimalType** XML



base	CT_IRdecimalType
path	[CT_IRnonNegativeNonZeroDecimalType]
minExclusive	0.00

CT_IRnonNegativeNonZeroWholeUnitsMonetaryStructure XML

type: CT_IRnonNegativeNonZeroWholeUnitsMonetaryStructure XML



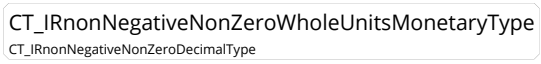
base	CT_IRnonNegativeNonZeroWholeUnitsMonetaryType
path	[CT_IRnonNegativeNonZeroWholeUnitsMonetaryStructure]
example	88.00

attribute: Currency XML

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

CT_IRnonNegativeNonZeroWholeUnitsMonetaryType XML

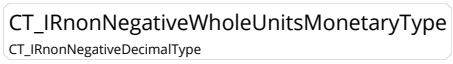
type: CT_IRnonNegativeNonZeroWholeUnitsMonetaryType XML



base	CT_IRnonNegativeNonZeroDecimalType
path	[CT_IRnonNegativeNonZeroWholeUnitsMonetaryType]
example	88.00
pattern	.*\.00

CT_IRnonNegativeWholeUnitsMonetaryType XML

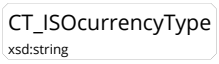
type: **CT_IRnonNegativeWholeUnitsMonetaryType** XML



base	CT_IRnonNegativeDecimalType
path	[CT_IRnonNegativeWholeUnitsMonetaryType]
example	88.00
pattern	.*\.00

CT_ISOcurrencyType XML

type: **CT_ISOcurrencyType** XML



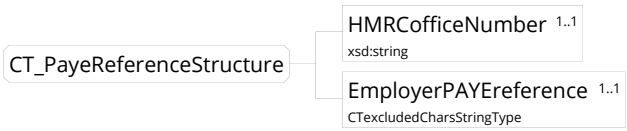
base	xsd:string
path	[CT_ISOcurrencyType]
example	EUR

enumerated values:

EUR	Euro
GBP	Sterling

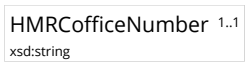
CT_PayeReferenceStructure XML

type: CT_PayeReferenceStructure XML



path	[CT_PayeReferenceStructure]
description	PayeReferenceStructure

element: HMRCofficeNumber XML

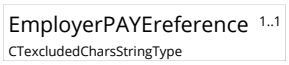


base	xsd:string
path	[CT_PayeReferenceStructure]/HMRCofficeNumber
cardinality	1..1
description	HMRC office number
example	123
length	3
pattern	[0-9]{3}
id	[HMRCOFFICE]

validation rule:

error code: 9670	description: [HMRCOFFICE] cannot equal 000
transactional message (en)	The office numeral part of the PAYE reference must not equal '000'

element: EmployerPAYEreference XML



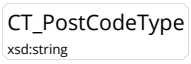
base	CTexcludedCharsStringType
path	[CT_PayeReferenceStructure]/EmployerPAYEreference
cardinality	1..1
description	Employer PAYE reference
example	A1B2C3D4E5
minLength	1
maxLength	10
id	[PAYEREF]

validation rule:

error code: 9671	description: First character must not be a space
transactional message (en)	The first character of your PAYE reference must not be a space

CT_PostCodeType XML

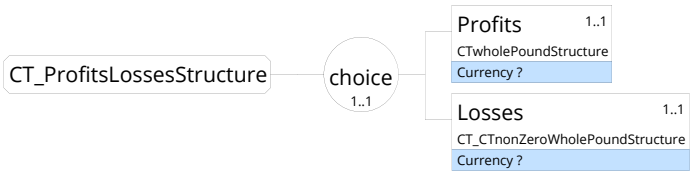
type: **CT_PostCodeType** XML



base	xsd:string
path	[CT_PostCodeType]
example	S12 1AA
minLength	1
maxLength	8
pattern	(GIR 0AA)|((([A-Z][0-9][0-9]?)|(([A-Z][A-HJ-Y][0-9][0-9]?)|(([A-Z][0-9][A-Z])|([A-Z][A-HJ-Y][0-9]?[A-Z])))) [0-9][A-Z]{2})

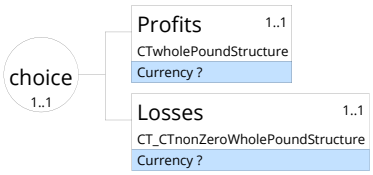
CT_ProfitsLossesStructure XML

type: **CT_ProfitsLossesStructure** XML



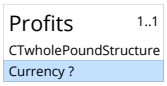
path	[CT_ProfitsLossesStructure]

choice: XML



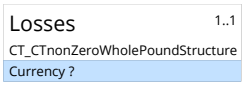
path	[CT_ProfitsLossesStructure]
cardinality	1..1

element: **Profits** XML



base	CTwholePoundStructure
path	[CT_ProfitsLossesStructure]/Profits
cardinality	1..1
description	Profits
id	[PLPROFITS]

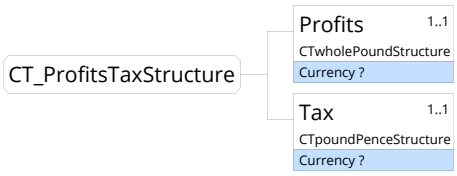
element: **Losses** XML



base	CT_CTnonZeroWholePoundStructure
path	[CT_ProfitsLossesStructure]/Losses
cardinality	1..1
description	Losses
id	[PLLOSSES]

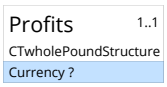
CT_ProfitsTaxStructure XML

type: **CT_ProfitsTaxStructure** XML



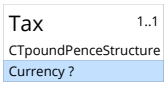
path	[CT_ProfitsTaxStructure]

element: **Profits** XML



base	CTwholePoundStructure
path	[CT_ProfitsTaxStructure]/Profits
cardinality	1..1
description	Profits
id	[PTPROFITS]

element: **Tax** XML



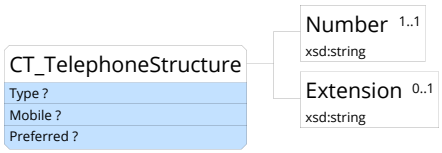
base	CTpoundPenceStructure
path	[CT_ProfitsTaxStructure]/Tax
cardinality	1..1
description	Tax
id	[PTTAX]

validation rule:

error code: 9529	description: [PTTAX] should not exceed [PTPROFITS].
transactional message (en)	TAX should not exceed PROFITS.

CT_TelephoneStructure XML

type: CT_TelephoneStructure XML



path	[CT_TelephoneStructure]
description	Standard telephone structure

attribute: Type XML

base	CT_WorkHomeType
path	[CT_TelephoneStructure]/@Type
cardinality	0..1

attribute: Mobile XML

base	YesNoType
path	[CT_TelephoneStructure]/@Mobile
cardinality	0..1

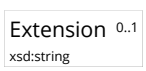
attribute: Preferred XML

base	YesNoType
path	[CT_TelephoneStructure]/@Preferred
cardinality	0..1

element: Number XML

base	xsd:string
path	[CT_TelephoneStructure]/Number
cardinality	1..1
description	Standard phone number type
example	01865 203192
minLength	1
maxLength	35
pattern	[0-9\(\)\-\s]{1,35}

element: Extension XML

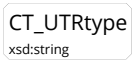


base	xsd:string
path	[CT_TelephoneStructure]/Extension
cardinality	0..1

description	Standard phone extension type
example	6969
minLength	1
maxLength	6
pattern	[0-9]{1,6}

CT_UTRtype XML

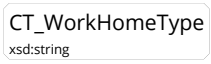
type: **CT_UTRtype** XML



base	xsd:string
path	[CT_UTRtype]
example	1234567890
length	10
pattern	[0-9]{10}

CT_WorkHomeType XML

type: **CT_WorkHomeType** XML



base	xsd:string
path	[CT_WorkHomeType]
description	"work" or "home": whether the associated item is at an individual's workplace or home
example	work

enumerated values:

home
work

CT_YesType XML

type: **CT_YesType** XML

base	xsd:string
path	[CT_YesType]
description	"yes"
example	yes

enumerated values:

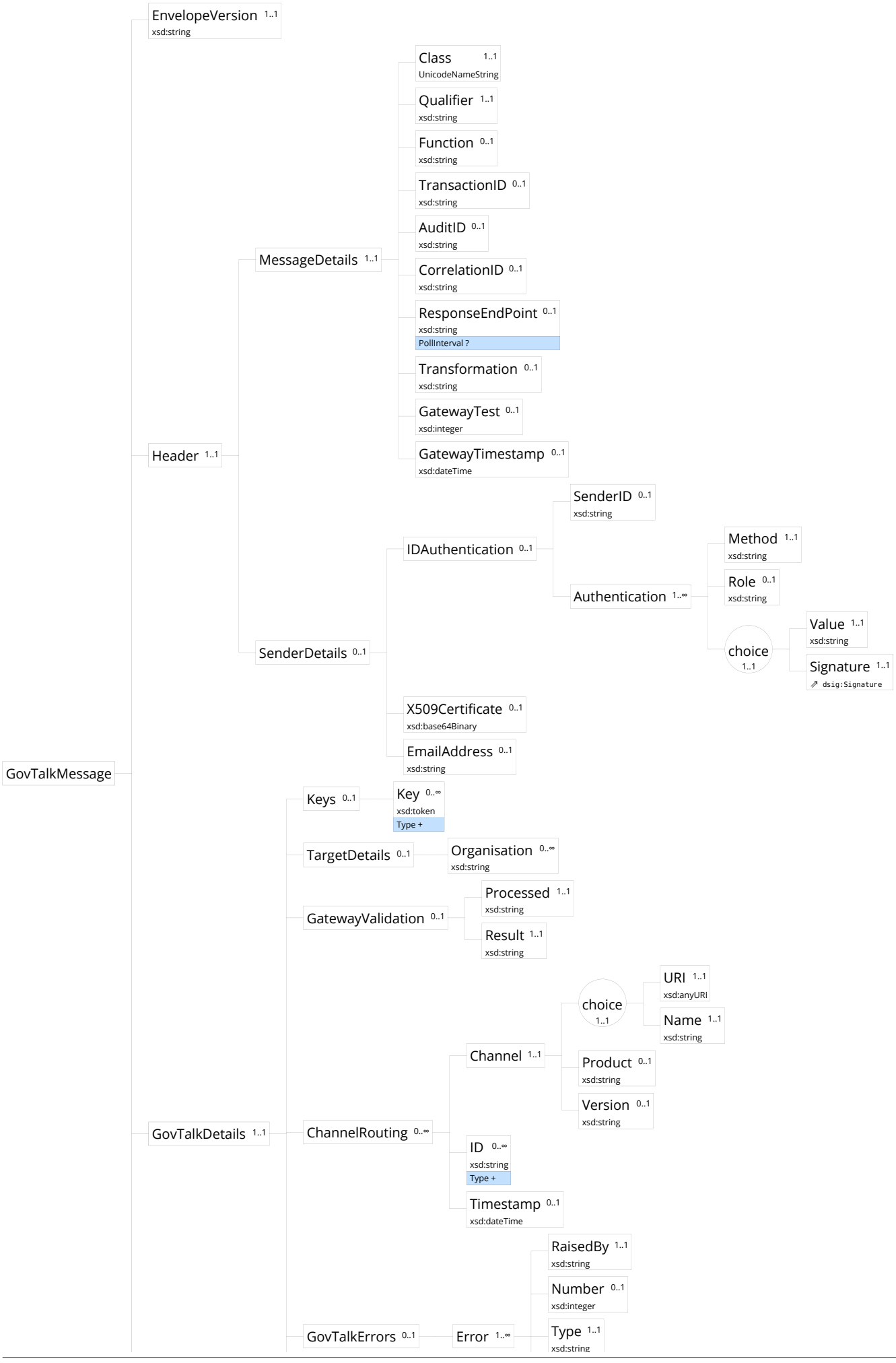
yes

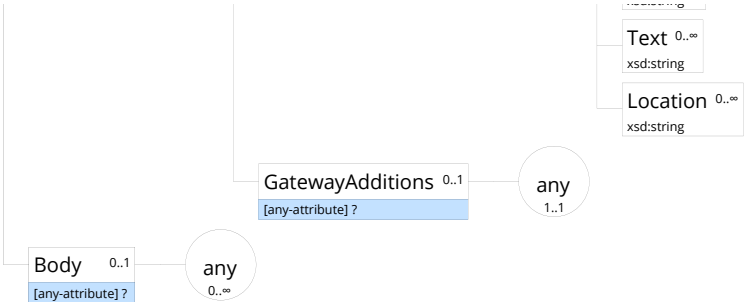
schema: GovTalk-Envelope

URI	http://www.govtalk.gov.uk/CM/envelope
Schema location	envelope-v2-0-HMRC.xsd
documentation	This schema is used as the envelope for all GovTalk messages. It is described in detail in a separate document on the GovTalk web site.
gtKeywords	GovTalk, header, envelope
version	2.0-HMRC
Title	GovTalk-Envelope schema
Subject.Category	Economics, Finance and Tax
Type	message
Date.Modified	2026-09-03

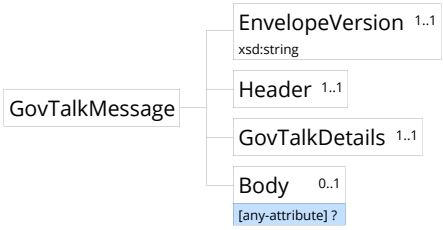
schema contents:

element	GovTalkMessage
type	UnicodeNameString


GovTalkMessage
EnvelopeVersion 1..1
xsd:string
Header 1..1
MessageDetails 1..1
Class 1..1
UnicodeNameString
Qualifier 1..1
xsd:string
Function 0..1
xsd:string
TransactionID 0..1
xsd:string
AuditID 0..1
xsd:string
CorrelationID 0..1
xsd:string
ResponseEndPoint 0..1
xsd:string
PollInterval ?
Transformation 0..1
xsd:string
GatewayTest 0..1
xsd:integer
GatewayTimestamp 0..1
xsd:dateTime
SenderDetails 0..1
IDAuthentication 0..1
SenderID 0..1
xsd:string
Authentication 1..∞
Method 1..1
xsd:string
Role 0..1
xsd:string
choice 1..1
Value 1..1
xsd:string
Signature 1..1
dsig:Signature
X509Certificate 0..1
xsd:base64Binary
EmailAddress 0..1
xsd:string
GovTalkDetails 1..1
Keys 0..1
Key 0..∞
xsd:token
Type +
TargetDetails 0..1
Organisation 0..∞
xsd:string
GatewayValidation 0..1
Processed 1..1
xsd:string
Result 1..1
xsd:string
ChannelRouting 0..∞
Channel 1..1
choice 1..1
URI 1..1
xsd:anyURI
Name 1..1
xsd:string
Product 0..1
xsd:string
Version 0..1
xsd:string
ID 0..∞
xsd:string
Type +
Timestamp 0..1
xsd:dateTime
GovTalkErrors 0..1
Error 1..∞
RaisedBy 1..1
xsd:string
Number 0..1
xsd:integer
Type 1..1
xsd:string

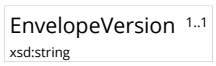


element: **GovTalkMessage** XML



path	/GovTalkMessage

element: **EnvelopeVersion** XML

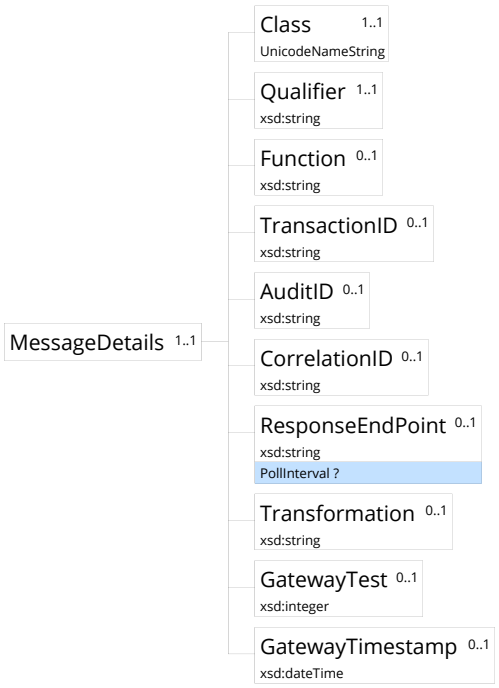


base	xsd:string
path	/GovTalkMessage/EnvelopeVersion
cardinality	1..1
example	2.0

element: **Header** XML

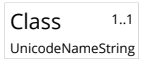
path	/GovTalkMessage/Header
cardinality	1..1

element: **MessageDetails** XML



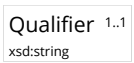
path	/GovTalkMessage/Header/MessageDetails
cardinality	1..1

element: **Class** XML



base	UnicodeNameString
path	/GovTalkMessage/Header/MessageDetails/Class
cardinality	1..1
description	Identifier to allow gateway to determine target department, queue and validation needed.
example	HMRC-SAMPLE-CLASS
minLength	4
maxLength	32
id	[Message class in GovTalk Header]

element: **Qualifier** XML



base	xsd:string
path	/GovTalkMessage/Header/MessageDetails/Qualifier
cardinality	1..1
description	eGIF Class qualifier
example	request

enumerated values:

request
acknowledgement
response
poll

error

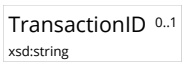
element: **Function** XML

base	xsd:string
path	/GovTalkMessage/Header/MessageDetails/Function
cardinality	0..1
description	Function of message
example	submit

enumerated values:

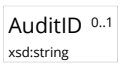
list
read
delete
add
submit

element: **TransactionID** XML



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



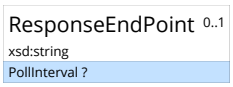
base	xsd:string
path	/GovTalkMessage/Header/MessageDetails/AuditID
cardinality	0..1
description	A binary value for audit purposes
example	AA11
minLength	0
maxLength	32
pattern	[A-F0-9]{0,32}

element: **CorrelationID** XML

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

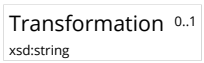


base	xsd:string
path	/GovTalkMessage/Header/MessageDetails/ResponseEndPoint
cardinality	0..1
description	The end point of the response.
example	endPoint

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

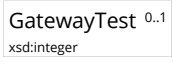


base	xsd:string
path	/GovTalkMessage/Header/MessageDetails/Transformation
cardinality	0..1
description	A description of the format of response expected
example	XML

enumerated values:

XML
HTML
text

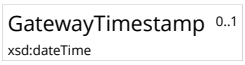
element: **GatewayTest** XML



base	xsd:integer
path	/GovTalkMessage/Header/MessageDetails/GatewayTest
cardinality	0..1
description	Test indicator

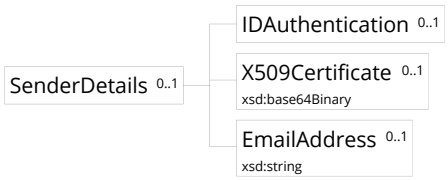
example	1

element: **GatewayTimestamp** XML



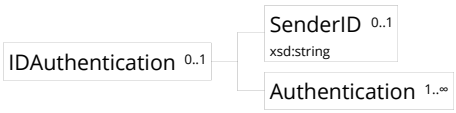
base	xsd:dateTime
path	/GovTalkMessage/Header/MessageDetails/GatewayTimestamp
cardinality	0..1
description	Timestamp applied by the gateway
example	1978-10-19T00:00:00

element: **SenderDetails** XML



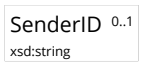
path	/GovTalkMessage/Header/SenderDetails
cardinality	0..1

element: **IDAuthentication** XML



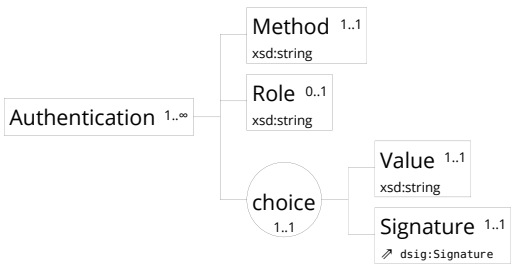
path	/GovTalkMessage/Header/SenderDetails/IDAuthentication
cardinality	0..1

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

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

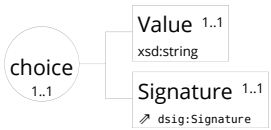
enumerated values:

clear
MD5
W3Csigned

element: **Role** XML

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

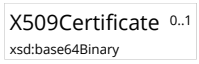
element: **Value** XML

base	xsd:string
path	/GovTalkMessage/Header/SenderDetails/IDAuthentication/Authentication/Value
cardinality	1..1
description	Base64 encoded signature value
example	AAAA

element: **Signature** XML

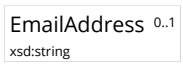
ref	{http://www.w3.org/2000/09/xmldsig#}Signature
path	/GovTalkMessage/Header/SenderDetails/IDAuthentication/Authentication/Signature
cardinality	1..1

element: **X509Certificate** XML



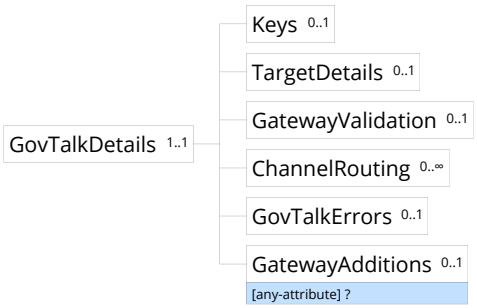
base	xsd:base64Binary
path	/GovTalkMessage/Header/SenderDetails/X509Certificate
cardinality	0..1
description	A digital signature to authenticate the sender
example	AAAA

element: **EmailAddress** XML



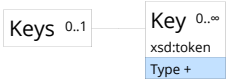
base	xsd:string
path	/GovTalkMessage/Header/SenderDetails/EmailAddress
cardinality	0..1
description	Sender's email address
example	a@a.com
minLength	3
maxLength	129
pattern	[A-Za-z0-9\.\-_]{1,64}@[A-Za-z0-9\.\-_]{1,64}

element: **GovTalkDetails** XML



path	/GovTalkMessage/GovTalkDetails
cardinality	1..1

element: **Keys** XML



path	/GovTalkMessage/GovTalkDetails/Keys
cardinality	0..1

element: **Key** XML

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

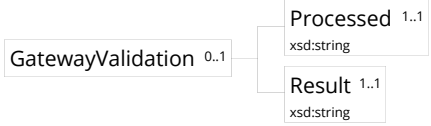
element: **TargetDetails** XML

path	/GovTalkMessage/GovTalkDetails/TargetDetails
cardinality	0..1

element: **Organisation** XML

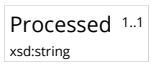
base	xsd:string
path	/GovTalkMessage/GovTalkDetails/TargetDetails/Organisation
cardinality	0..∞
description	The organisation or department to which the message is being sent.
example	CoreFiling Ltd.
minLength	1
maxLength	64

element: **GatewayValidation** XML



path	/GovTalkMessage/GovTalkDetails/GatewayValidation
cardinality	0..1

element: **Processed** XML

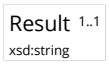


base	xsd:string
path	/GovTalkMessage/GovTalkDetails/GatewayValidation/Processed
cardinality	1..1
description	Indicates that gateway validation has been completed
example	yes

enumerated values:

no
yes

element: **Result** XML

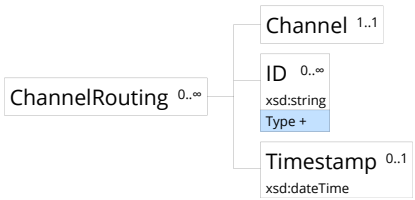


base	xsd:string
path	/GovTalkMessage/GovTalkDetails/GatewayValidation/Result
cardinality	1..1
description	Result of gateway validation
example	pass

enumerated values:

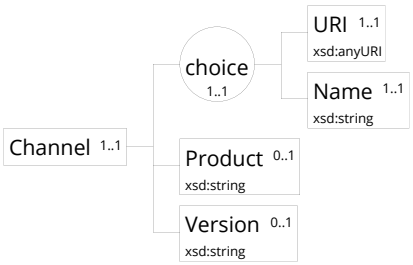
pass
fail

element: **ChannelRouting** XML



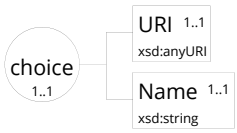
path	/GovTalkMessage/GovTalkDetails/ChannelRouting
cardinality	0..∞

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

element: **ID** XML

base	xsd:string
path	/GovTalkMessage/GovTalkDetails/ChannelRouting/ID
cardinality	0..∞
description	Message ID to be provided by processing system
example	Channel 1

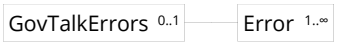
attribute: **Type** XML

base	xsd:string
path	/GovTalkMessage/GovTalkDetails/ChannelRouting/ID/@Type
cardinality	1..1
description	ID type
example	main

element: **Timestamp** XML

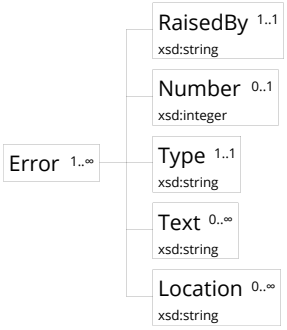
base	xsd:dateTime
path	/GovTalkMessage/GovTalkDetails/ChannelRouting/Timestamp
cardinality	0..1
description	Processing system's timestamp
example	1978-10-19T00:00:00

element: **GovTalkErrors** XML



path	/GovTalkMessage/GovTalkDetails/GovTalkErrors
cardinality	0..1

element: **Error** XML



path	/GovTalkMessage/GovTalkDetails/GovTalkErrors/Error
cardinality	1..∞

element: **RaisedBy** XML

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

element: **Number** XML

Number 0..1
xsd:integer

base	xsd:integer
path	/GovTalkMessage/GovTalkDetails/GovTalkErrors/Error/Number
cardinality	0..1
description	specifies the error number
example	1

element: **Type** XML

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

element: **Text** XML

Text 0..∞
xsd:string

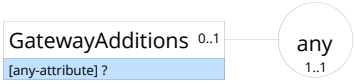
base	xsd:string
path	/GovTalkMessage/GovTalkDetails/GovTalkErrors/Error/Text
cardinality	0..∞
description	Specifies the error message in text
example	Example error message. Fatal Error.

element: **Location** XML

Location 0..∞
xsd:string

base	xsd:string
path	/GovTalkMessage/GovTalkDetails/GovTalkErrors/Error/Location
cardinality	0..∞
description	Specifies the location in the XML document that the error has occurred
example	/hd:GovTalkMessage[1]/hd:Body[1]/mov:IRenvelope[1]

element: **GatewayAdditions** XML



path	/GovTalkMessage/GovTalkDetails/GatewayAdditions
cardinality	0..1
description	Local additions to the gateway.

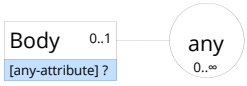
anyAttribute: XML

path	/GovTalkMessage/GovTalkDetails/GatewayAdditions
cardinality	0..∞
namespace	This element can contain any attribute not from the "http://www.govtalk.gov.uk/CM/envelope" namespace
processing	lax

any: XML

path	/GovTalkMessage/GovTalkDetails/GatewayAdditions
cardinality	1..1
namespace	This element can contain any element not from the "http://www.govtalk.gov.uk/CM/envelope" namespace
processing	lax

element: **Body** XML



path	/GovTalkMessage/Body
cardinality	0..1

anyAttribute: XML

path	/GovTalkMessage/Body
cardinality	0..∞
namespace	This element can contain any attribute
processing	strict

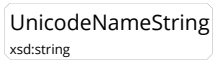
any: XML

path	/GovTalkMessage/Body
cardinality	0..∞
namespace	This element can contain any element

processing	lax

UnicodeNameString XML

type: **UnicodeNameString** XML



base	xsd:string
path	[UnicodeNameString]
example	{Greek}
pattern	[\p{L}\p{Nd}_\-\(\)\{\}]*

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9114: If [90A] is absent or "PDF accounts attached with explanation", then exactly one of [80A] or [85A] must be present.	56
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9150: [155] should be greater than 0 if [160] is present	69
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9191: [G5C] should equal [G5A] plus [G5B].	274
9192: [G5C] should equal [155].	274
9194: If [G10C] is present, [160] should be present.	275
9195: [330] should equal the equivalent financial year of the date in [30]	85
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9197: Where [30] and [35] are in the same financial year, the sum of all iterations of [335] must equal [315].	85
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9199: If [4] equals '5' then [340] should equal an applicable value from [FULL RATE OF CT], [SMALL CO RATE OF CT], [EQUIV. LOW CT RATE], [FULL RF RATE OF CT] or [RF SMALL CO RATE OF CT]	86
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9209: If [4] equals '0' then [390] should equal an applicable value from [FULL RATE OF CT], [SMALL CO RATE OF CT], [EQUIV. LOW CT RATE], [FULL RF RATE OF CT], [RF SMALL CO RATE OF CT] or [CT RATE FOR NI TRADING PROFITS]	89
9210: If [4] equals '4' then [390] should equal [FULL RATE OF CT], [SMALL CO RATE OF CT] or [CT RATE FOR NI TRADING PROFITS]	89
9211: If [4] equals '1' then [390] should equal [EQUIV. LOW CT RATE]	89
9212: If [4] equals '2' then [390] should equal [FULL RATE OF CT]	89
9213: For each iteration of [N053b] [395] should equal [385] multiplied by ([390] divided by 100) rounded to two decimal places (round up if third decimal is greater than or equal to 5, otherwise round down)	90
9214: [430] should equal the sum all iterations of [345] plus all iterations of [395]	90
9215: [G10C] should equal [160]	275
9216: [435] should be less than [430]	90
9217: [G10C] should not exceed [G5C].	275
9218: If [144] is yes, [N120] must be present	65
9219: [G15C] is valid only if this equals [G15B]	276
9220: [K15.2] should be submitted if [35] falls in the financial year following the financial year of [30].	346
9221: [K15.1A] should equal the equivalent financial year of the date in [30].	346
9222: If [K15.2] is absent, [K15.1B] should equal [K10].	346
9223: If [K15.2] is present, [K15.1B] should be less than or equal to [K10].	346
9224: [K15.1C] should equal [RESTITUTION INTEREST TAX RATE].	347
9225: [K15.1D] should equal [K15.1B] multiplied by ([K15.1C] divided by 100) rounded to two decimal places (round up if third decimal is greater than or equal to 5, otherwise round down).	347
9226: [K15.2] should not be submitted if [30] and [35] both fall within the same financial year.	348
9227: [K15.2A] should equal [K15.1A] plus 1.	348
9228: [K15.2B] should equal [K10] minus [K15.1B].	348
9229: [K15.2C] should equal [RESTITUTION INTEREST TAX RATE].	349
9230: [K15.2D] should equal [K15.2B] multiplied by ([K15.2C] divided by 100) rounded to two decimal places (round up if third decimal is greater than or equal to 5, otherwise round down).	349
9231: [K20] should equal [K15.1D] plus [K15.2D].	349
9232: [K25] should not exceed [K20].	349
9233: [K30] should equal [K5] plus [K20] minus [K25].	350
9234: [440] should equal [430] minus [435]	91
9235: [K35] should equal [K20] minus [K25].	350
9236: [470] should be present if [445] is present	91
9237: [470] should be present if [450] is present	91
9238: [470] should be present if [465] is present	91
9239: If [K35] is submitted then [527] must be present and equal to [K35].	350
9240: If [N049] is present the following should be true: [326] is present or [N054] is present	83
9241: [445] should not exceed [440]	92
9242: [450] should not exceed [440] minus [445]	92
9243: If [G20C] is present, [165] should be present	277
9244: [450] should exceed 0 if [455] is present	92
9245: [450] should exceed 0 if [460] is present	93
9246: [465] should not exceed [440] minus ([445] plus [450])	93
9247: [470] should equal the sum of [445], [450] and [465]	93
9248: [475] should equal [440] minus [470]	97
9249: [480] should be present if [485] is present	98
9250: If [95] equals 'yes' and [A70] is absent then [485] should not equal 'yes'	98
9251: If [N003] equals 'new' and [95] does not equal 'yes' then [485] must not equal 'yes'	98
9252: [480] should not be present if [N003] equals 'new' and [95] does not equal 'yes'	98
9253: If [G20C] is present then [G20A] or [G20B] should be present	277
9254: [505] should not be present if [N003] equals 'new' and [135] does not equal 'yes'	100
9255: [G20C] should equal [G5C] minus [G10C]	277
9256: [G20C] should equal [165]	277
9257: [565] can only be present if [30] on or before '2020-03-31'	107
9258: [580] can only be present if [30] on or before '2020-03-31'	108
9259: [G25C] should equal [G25B]	278
9260: [711] can only be present if [35] on or after '2018-10-29'	123
9261: [570] must equal [545] minus [525], where the result is equal to or greater than zero. Enter 0.00 if [545] minus [525] is negative	107
9262: If [G30C] is present, [G30A] or [G30B] should be present	279

9263: [575] must equal ([545] plus [560]) minus ([525] plus [570]), where the result is equal to or greater than zero. Enter 0.00 if ([545] plus [560]) minus ([525] plus [570]) is negative	108
9264: [575] should not exceed [560]	108
9265: [G30C] should equal [G30A] plus [G30B].	279
9266: [G45C] should be present if [G30C] exceeds 0	279
9267: [580] should not exceed [565]	108
9268: [580] should equal the sum of [545], [560] and [565] minus the sum of [525], [570] and [575], where the result is equal to or greater than zero. Enter 0.00 if the sum of [545], [560] and [565] minus the sum of [525], [570] and [575] is negative.	108
9269: [585] should not be present if [N003] equals 'new' and [135] does not equal 'yes'	109
9270: [585] should not exceed [525]	109
9271: If [585] is present and [N003] is 'new' then [I80] must be present and equal to [585].	109
9272: [590] should not exceed [505]	109
9273: [590] should not be present if [N003] equals 'new' and [135] does not equal 'yes'	109
9274: If [590] is present and [N003] equals 'new' then [I85] should be present and equal to [590]	109
9275: [600] and [605] should not both be present unless both are zero	110
9276: [600] must equal [525] minus the sum of [545], [560], [565] and [595], where the result is equal to or greater than zero. Must not be present if [525] minus the sum of [545], [560], [565] and [595] is negative	110
9277: [605] must equal the sum of [545], [560], [565] and [595] minus [525], where the result is equal to or greater than zero. Must not be present if the sum of [545], [560], [565] and [595] minus [525] is negative	111
9278: [713/714] can only be present if [35] on or after '2016-11-23'	123
9280: [G45C] must equal [G30C] minus ([G35C] plus [G40C])	282
9282: [650] should not be present if [655] equals 'yes'	116
9284: [655] should not be present if [650] equals 'yes'	116
9285: [680] should not be present if [30] is on or after '2017-04-01'.	119
9286: If [680] is present then [650] should equal 'yes' or [655] should equal 'yes'	119
9287: [650] should equal 'yes' if [675] is present	119
9288: The sum of [690] and [735] must not exceed the apportioned AIA limit (see Appendix C)	120
9289: [715/720] should not be present if [30] is on or after '2017-04-01'.	124
9290: [740/745] should not be present if [30] is on or after '2017-04-01'.	127
9291: [736] can only be present if [35] on or after '2018-10-29'	127
9292: If [G35C] is present, [225] should be present	280
9293: [G35C] should equal [G35B]	280
9294: [G45C] should equal [235]	282
9295: [G105C] should be present if [G45C] exceeds 0	282
9296: [870] should equal [520]	138
9297: [G100C] should be present if (the sum of [G50C], [G55C], [G60C], [G65C], [G70C], [G73C], [G75C], [G80C], [G92C], and [G95C]) exceeds 0	283
9298: [G120C] should be present if [G105C] exceeds 0	283
9299: If [G50C] is present, [240] should be present	284
9301: [890] should equal [575]	140
9302: [895] should equal [580]	141
9303: [N106] should be present if [905] is present	142
9304: [915] should not exceed [900]	142
9305: [95] should equal 'yes' if [N095] is present	147
9306: [100] should equal 'yes' if [N096] is present	148
9307: [105] should equal 'yes' if [N097] is present	148
9308: [110] should equal 'yes' if [N098] is present	148
9309: [115] should equal 'yes' if [N099] is present	149
9310: [120] should equal 'yes' if [N100] is present	149
9311: If [G50C] is present, [G50A] or [G50B] should be present	284
9312: [130] should equal 'yes' if [N102] is present	150
9313: [135] should equal 'yes' if [N103] is present	150
9314: [140] should equal 'yes' if [N104] is present	151
9315: If [90A] is absent then the 'Accounts' child element must be present	155
9316: If [90B] is absent then the 'Computation' child element must be present	155
9317: [G50C] should equal [G50A] plus [G50B]	284
9318: [295] should be present if the sum of [240], [245], [250], [255], [260], [263], [265], [275], [285] and [290] exceeds 0	75
9319: [475] should be present if [440] exceeds 0	49
9320: [300] should be present if [235] exceeds 0	67
9321: [235] should be present if [165] exceeds 0	69
9322: [235] should be present if [170] exceeds 0	70
9323: [235] should be present if [175] exceeds 0	70
9324: [235] should be present if [180] exceeds 0	70

9325: [235] should be present if [185] exceeds 0	71
9326: [235] should be present if [190] exceeds 0	71
9327: [235] should be present if the sum of [195], [200] and [205] exceeds 0	68
9328: At least one occurrence of [ASSETINFORMATION] should be present if [I90] is present	328
9329: At least one occurrence of [ASSETINFORMATION] should be present if [I100] is present	328
9330: If [ELECTIONTOTRANSFER] is present at least one of [I90], [I95], [I100] or [I105] should be present	328
9331: [235] should be present if [220] exceeds 0	73
9332: [235] should equal the sum of [165], [170], [175], [180], [185], [190], [195], [200], [205] and [220] minus ([225] plus [230])	74
9333: [300] should equal [235] minus the sum of [240], [245], [250], [255], [260], [263], [265], [275], [285] and [290]	80
9334: If [300] present then [305] must not exceed [300]	80
9335: If [300] is present then [315] must equal [300] minus ([305] + [310] + [312]).	80
9336: If [300] is absent then [305] should not exceed [235] minus the sum of [240], [245], [250], [255], [260], [263], [265], [275], [285] and [290]	80
9337: [310] should not exceed ([235] minus the sum of [240], [245], [250], [255], [260], [263], [265], [275], [285] and [290]) minus [305]	80
9338: If [300] is absent then [315] should equal [235] minus the sum of [240], [245], [250], [255], [260], [263], [265], [275], [285], [290], [305], [310] and [312]	82
9339: If [475] is present then [510] should equal the sum of [475], [480], [500], [501], [502] and [505]	97
9340: [510] should be present if [475] is present	96
9341: [510] should be present if [480] is present	96
9342: [510] should be present if [500] is present	96
9343: [510] should be present if [505] is present	96
9344: If [475] is absent then [510] should equal the sum of [440], [480], [501], [502], [500] and [505] minus [470]	101
9345: If [510] is present then [520] should equal [515] minus [510]	101
9346: If [510] is absent then [520] should equal [515] plus [470] minus the sum of [440], [480], [500] and [505]	101
9347: If [510] is present then [525] should equal [510] minus [515], where the result is equal to or greater than zero. Enter 0.00 if [510] minus [515] is negative	102
9348: If [510] is absent then [525] should equal the sum of [440], [480], [500] and [505] minus ([515] plus [470]), where the result is equal to or greater than zero. Enter 0.00 if that sum is negative.	102
9349: If [90A] is present, then there must be no Accounts element as a child of [N107]	57
9350: If [435] is present, either [135] should equal 'yes' or [35] should be on or after '2023-04-01'	90
9351: [500] should be present if [490] exceeds 0	96
9352: [500] should be present if [495] exceeds 0	96
9353: [490] should not be present if [N003] equals 'new' and [100] does not equal 'yes'	98
9355: [545] should be present if [530] is present	104
9356: [545] should be present if [535] is present	104
9357: [545] should be present if [540] is present	104
9358: [560] should be present if [550] is present	104
9359: [560] should be present if [555] is present	104
9360: [545] should equal the sum of [530], [535], [540] and [541]	106
9361: [560] should equal [550] plus [555]	107
9362: [670] should be present if [660] is present	115
9363: [670] should be present if [665] is present	115
9364: If [660] is present then [650] should equal 'yes' or [655] should equal 'yes'	118
9365: [670] should equal [660] plus [665]	119
9366: [500] should be present if [496] exceeds 0.	96
9367: [528] should be present if [527] is present.	96
9368: [527] should not be present if [N003] equals 'new' and [141] does not equal 'yes'.	103
9369: If [K35] is not submitted and [141] is not equal to 'yes' then [527] must equal zero.	103
9370: [528] should equal the sum of [525], [526], and [527]	103
9371: [263] should not exceed [235] minus the sum of [240], [245], [250], [255], and [260]	77
9372: [285] should not exceed [235] minus the sum of [240], [245], [250], [255], [260], [263], [265], and [275]	78
9373: If [312] is present the following should be true: ([105] equals 'yes') or ([N003] equals 'amended')	81
9374: [312] should not exceed ([235] minus the sum of [240], [245], [250], [255], [260], [263], [265], [275], [285] and [290]) minus [305] minus [310]	81
9375: If [N003] is 'new' and there is an entry greater than zero in [312] then [C130] must be submitted.	81
9376: If [N003] is 'new' and [312] is greater than zero then [SC172] or [AUTHORISATION2] must be present.	81
9377: [737/738] can only be present if [35] on or after '2016-11-23'	127

9379: [765] can only be present if [30] on or before '2020-03-31'	131
9380: If [142] = 'yes', then [N115] should be present.	64
9381: [471] should be at least ([472] plus [473])	94
9382: [526] should be present if [471] is present	94
9383: [528] should be present if [526] is present	96
9384: [526] should equal (([471] plus [474]) minus ([472] plus [473]))	102
9385: [530] should only be present if [142] equals 'yes'	105
9386: [530] is valid only if it equals [L210]	105
9389: If [N049] is present the following should be true: [35] on or after '2023-04-01'	83
9392: [751/752] should not be present if [35] is on or before '2021-03-31'	129
9393: [875] should only be present if [142] equals 'yes'	139
9394: [875] should equal [L180]	139
9395: [880] should only be present if [142] equals 'yes'	139
9396: [880] should equal [L125]	139
9397: [N054] should not be present if [326] is present	84
9398: [329] should not be present if [4] equals 1	84
9399: [329] should not be present if [4] equals 2	84
9400: The group [LOAN] may occur up to 999 times	189
9401: [A15] should equal the sum of all iterations of [A10B]	190
9402: [G50C] should equal [240].	284
9403: [A25] may occur up to 999 times	191
9404: Within each iteration of [A25] at least one of [A25B] and [A25C] should be greater than 0	191
9405: [LOANSINFORMATION] should be present if [A25] is present	191
9406: [A25D] must be before nine months and one day after [35]. If [35] is on the last day of the month, [A25D] must be before the first day of the month ten months after [35].	193
9407: [A30] should equal the sum of all iterations of [A25B]	193
9408: [A35] should equal the sum of all iterations of [A25C]	193
9409: [A40] should equal [A30] plus [A35]	194
9410: If [G55C] is present, [245] should be present	285
9411: [A45] should not exceed [A20]	194
9412: [771] can only be present if [35] on or after '2018-10-29'	131
9413: [895] can only be present if [30] on or before '2020-03-31'	141
9414: [G155] can only be present if [30] on or before '2020-03-31'	311
9415: [329] should not be present if [4] equals 3	84
9416: [329] should not be present if [4] equals 9	84
9417: If [435] is present the following should be true: ([329] equals 'yes') or ([35] on or before '2023-03-31')	90
9418: [A50] may occur up to 999 times	195
9419: Within each iteration of [A50], at least one of [A50B] and [A50C] should be greater than 0	195
9420: [501] should be present if [986] is present	95
9421: [A55] should equal the sum of all iterations of [A50B]	197
9422: [A60] should equal the sum of all iterations of [A50C]	197
9423: [A65] should equal [A55] plus [A60]	197
9424: [500] should be present if [497] exceeds 0	96
9425: [A70] should not exceed [A20]	197
9426: [485] should be 'yes' if [A70] is greater than 0	197
9427: [A80] should equal ([A20]-([A45]+[A70]))if the result is positive, otherwise [A80] should equal 0.00	198
9428: [480] should be present and equal to [A80] if [A80] is present	198
9429: [A25D] should be after [35]	193
9430: Must be after the date nine months after [35]. If [35] is on the last day of the month, [A50D] must be later than the last day of the month nine months after [35].	196
9431: [A50D] cannot be later than today	196
9432: [510] should be present if [501] is present	96
9433: [497] must equal [N285] if [N285] is present	99
9434: [500] is valid only if this equals (The sum of [490], [495], [496], and [497])	99
9435: If [501] is present the following should be true: [986] is present	100
9436: [625] should not be present if [35] on or after '2023-04-01'	113
9437: If [657] is present the following should be true: ([650] equals 'yes') or ([655] equals 'yes')	117
9438: [659] should not be present if [650] does not equal 'yes'	117
9439: If [L166] is present and [30] onOrAfter '2023-04-01' [659] must equal [L166]	117
9440: [660] should not be present if [659] is not present and [30] is on or after '2023-04-01'	118
9441: If [G55C] is present, [G55A] or [G55B] should be present	285
9442: [G55C] should equal [G55A] plus [G55B]	285

9443: [G55C] should equal [245].	285
9444: If [G60C] is present, [250] should be present	287
9445: If [G60C] is present, [G60A] or [G60B] should be present	287
9446: [G60C] should equal [G60A] plus [G60B]	287
9447: [G60C] should equal [250].	287
9448: If [G65C] is present, [255] should be present	288
9449: If [G65C] is present, [G65A] or [G65B] should be present	288
9450: [B10] should be present if the sum of all iterations of [B5F] is greater than zero	201
9451: [B15] should be present if [B5G] is present	201
9452: [B20] should be present if [B5H] is present	201
9453: [B25] should be present if [B5I] is present	201
9454: [B30] should be present if [SB010b] is present	201
9455: [B5J] should equal [B5F] minus the sum of [B5G], [B5H] and [B5I]	205
9456: [B10] should equal the sum of all entries in [B5F]	205
9457: [B15] should equal the sum of all entries in [B5G]	205
9458: [B20] should equal the sum of all entries in [B5H]	206
9459: [B25] should equal the sum of all entries in [B5I]	206
9460: If [N096] is present, then at least one of [COMPANYINFORMATIONPAGEB], [B35] or [HYBRID] should be present.	201
9461: [141] should equal 'yes' if [N113] is present.	151
9462: [K5] should equal [525].	345
9463: [B30] should equal the sum of all entries in [B5J]	206
9464: If [30] onOrAfter '2022-04-01' then [F30A/F30B/F30C] may not be 'yes' or 'no'	261
9465: [490] should be present and equal to [B30] if [B30] is present	206
9466: If [LOANS-PARTICIPATOR-RATE] does not change in the period [30] to [35] inclusive: [A20] should equal [A15] at [LOANS-PARTICIPATOR-RATE] for that period, rounded to the nearest penny, with half-penny rounding upwards.	190
9467: If [LOANS-PARTICIPATOR-RATE] changes in the period [30] to [35] inclusive: [A20] should be at least ([A15] at the lowest value of [LOANS-PARTICIPATOR-RATE] for that period, rounded to the nearest penny, with half-penny rounding upwards).	190
9468: If [LOANS-PARTICIPATOR-RATE] changes in the period [30] to [35] inclusive: [A20] should be at most [A15] at the highest value of [LOANS-PARTICIPATOR-RATE] for that period, rounded to the nearest penny, with half-penny rounding upwards.	190
9469: If [LOANS-PARTICIPATOR-RATE] does not change in the period [30] to [35] inclusive: [A45] should equal [A40] at [LOANS-PARTICIPATOR-RATE] for that period, rounded to the nearest penny, with half-penny rounding upwards.	194
9470: If [LOANS-PARTICIPATOR-RATE] changes in the period [30] to [35] inclusive: [A45] should be at least [A40] at the lowest value of [LOANS-PARTICIPATOR-RATE] for that period, rounded to the nearest penny, with half-penny rounding upwards.	194
9471: If [LOANS-PARTICIPATOR-RATE] changes in the period [30] to [35] inclusive: [A45] should be at most [A40] at the highest value of [LOANS-PARTICIPATOR-RATE] for that period, rounded to the nearest penny, with half-penny rounding upwards.	194
9472: If [LOANS-PARTICIPATOR-RATE] does not change in the period [30] to [35] inclusive: [A70] should equal [A65] at [LOANS-PARTICIPATOR-RATE] for that period, rounded to the nearest penny, with half-penny rounding upwards.	197
9473: If [LOANS-PARTICIPATOR-RATE] changes in the period [30] to [35] inclusive: [A70] should be at least [A65] at the lowest value of [LOANS-PARTICIPATOR-RATE] for that period, rounded to the nearest penny, with half-penny rounding upwards.	197
9474: If [LOANS-PARTICIPATOR-RATE] changes in the period [30] to [35] inclusive: [A70] should be at most [A65] at the highest value of [LOANS-PARTICIPATOR-RATE] for that period, rounded to the nearest penny, with half-penny rounding upwards.	197
9475: [I115] must be unique within the submission.	330
9476: The [PTPROFITS] component of [I135D] should equal the [PTPROFITS] component of [I135A] minus the [PTPROFITS] components of [I135B] and [I135C].	332
9477: The [PTTAX] component of [I135D] should equal the [PTTAX] component of [I135A] minus the [PTTAX] components of [I135B] and [I135C].	332
9478: [I135B] should be present if [I140B] is present	333
9479: [I135C] should be present if [I140C] is present	334
9480: The [PTPROFITS] component of [I140D] should equal the [PTPROFITS] component of [I140A] minus the [PTPROFITS] components of [I140B] and [I140C].	334
9481: The [PTTAX] component of [I140D] should equal the [PTTAX] component of [I140A] minus the [PTTAX] components of [I140B] and [I140C].	334
9482: [I145D] should be the sum of [I145A] + [I145B] + [I145C1] - [I145C2], where [PLPROFITS] components are considered positive while [PLLOSSES] components are considered negative.	336
9483: If [I150] is present at least one of [I150A] or [I150B] should be present	337
9484: [I150D] should equal the sum of [I150A], [I150B], and [I150C1] minus [I150C2]	338
9485: If [I155] is present at least one of [I155A] and [I155B] must be present	338
9486: The [PTPROFITS] component of [I155C] should equal the [PTPROFITS] component of [I155A] plus the [PTPROFITS] component of [I155B]	339
9487: The [PTTAX] component of [I155C] should equal the [PTTAX] component of [I155A] plus the [PTTAX] component of [I155B]	339
9488: The [PTPROFITS] component of [I155D] should not exceed the [PTPROFITS] component of [I155C]	340

9489: The [PTTAX] component of [I155D] should not exceed the [PTTAX] component of [I155C]	340
9490: [I155A] should be present if [I160A] is present	340
9491: [I155B] should be present if [I160B] is present	341
9492: [I155C] should be present if [I160C] is present	341
9493: [I155D] should be present if [I160D] is present	341
9494: If [SL032] is present the following should be true: [SL010] is present or [SL053] is present	369
9495: At least one of [SN001], [SN018], [SN029] or [SN095] should be present	388
9496: [144] should equal 'yes' if [N120] is present.	152
9497: [N15/N20] should be present if [N10] does not equal 'yes'	389
9498: [N25] should be present if [N30] is present	389
9499: [N30] should be present if [N25] is present	389
9500: [N40] should be present if [N10] does not equal 'yes' and [N35] is not present	389
9501: [N45] should be present if [N10] does not equal 'yes'	389
9502: The 'From' date of [C5B] should be on or before [35]	213
9503: The period covered by [C5B] should not be longer than 12 months	213
9504: The 'To' date of [C5B] should not be before the 'From' date	213
9505: The 'To' date of [C5B] should be on or after [30]	213
9506: [310] should be present and equal to [C10] if [C10] is present	214
9507: [C10] should equal the sum of all iterations of [C5D]	214
9508: [N50] should be present if [N10] does not equal 'yes'	389
9509: [N55] should be present if [N10] does not equal 'yes'	389
9510: If [SC161] is 'yes' then there must be a PDF attachment of type 'other' in this submission.	215
9511: [C80] should equal the sum of [C45], [C50], [C55], [C75], [C60], [C65] and [C70]	219
9512: [N60] should be present if [N10] does not equal 'yes'	389
9513: The 'From' date of [C85B] should be on or before [35]	220
9514: The period covered by [C85B] should not be longer than 12 months	220
9515: The 'To' date of [C85B] should not be before the 'From' date	220
9516: The 'To' date of [C85B] should be on or after [30]	220
9517: [C90] should equal the sum of all iterations of [C85D]	221
9518: [CLAIMAUTHORISATION] should be present if [N003] equals 'new' and [CLAIMTOGROUPRELIEF] is present	212
9519: [DECLARATION] should be present if [SC151] is present	222
9520: [N65] should be present if [N10] does not equal 'yes'	389
9521: [SC152] should not be present if [DECLARATION] is present	223
9522: If [SC152] is 'yes' then there must be a PDF attachment of type 'other' in this submission	223
9523: [C95] should equal [1]	224
9524: The 'From' and 'To' dates of [C105/C110] should equal [30] and [35] respectively	224
9525: [N15/N20] should not be present if [N10] equals 'yes'	390
9526: The 'From' date of [N15/N20] should be on or before [35]	390
9527: The period covered by [N15/N20] should not be longer than 12 months	390
9528: The 'To' date of [N15/N20] should not be before the 'From' date	390
9529: [PTTAX] should not exceed [PTPROFITS].	504
9530: [G65C] should equal [G65A] plus [G65B].	288
9531: [G65C] should equal [255].	288
9532: If [G70C] is present, [260] should be present	289
9533: If [G70C] is present, [G70A] or [G70B] should be present	289
9534: [G70C] should equal [G70A] plus [G70B].	289
9535: [G70C] should equal [260].	289
9536: If [G73C] is present, [263] should be present	290
9537: If [G73C] is present, [G73A] or [G73B] should be present	290
9538: [G73C] should equal [G73A] plus [G73B].	290
9539: [G73C] should equal [263].	290
9540: If [G75C] is present, [265] should be present	291
9541: If [G75C] is present, [G75A] or [G75B] should be present	291
9542: [G75C] should equal [G75A] plus [G75B].	291
9543: [C100] should equal [3]	224
9544: At least one of [CLAIMTOGROUPRELIEF], [SURRENDEREDGROUPRELIEF], [GROUPRELIEFCFL] or [SURRGROUPRELIEFCFL] should be present	211
9545: [CLAIMAUTHORISATION2] should be present if [N003] equals 'new' and [GROUPRELIEFCFL] is present	225
9546: The 'From' date of [C125B] should be on or before [35]	226
9547: The period covered by [C125B] should not be longer than 12 months	226
9548: The 'To' date of [C125B] should not be before the 'From' date	226

9549: The 'To' date of [C125B] should be on or after [30]	226
9550: [312] should be present and equal to [C130] if [C130] is present.	227
9551: [C130] should equal the sum of all iterations of [C125D]	227
9552: If [SC172] is 'yes' then there must be a PDF attachment of type 'other' in this submission.	228
9553: [312] should exceed 0 if [SC172] is present	228
9554: [C185] should equal the sum of [C160], [C165], [C170], [C175] and [C180]	232
9555: The 'From' date of [C190B] should be on or before [35]	233
9556: The period covered by [C190B] should not be longer than 12 months	233
9557: The 'To' date of [C190B] should not be before the 'From' date	233
9558: The 'To' date of [C190B] should be on or after [30]	233
9559: [C195] should equal the sum of all iterations of [C190D]	234
9560: [C195] should exceed 0 if [SC188] is present	235
9561: [DECLARATION2] should be present if [SC189] is present	235
9562: [C195] should exceed 0 if [SC189] is present	235
9563: [SC189] should not be present if [SC190] is present	235
9564: [SC190] should not be present if [DECLARATION2] is present	236
9565: If [SC190] is 'yes' then there must be a PDF attachment of type 'other' in this submission.	236
9566: [C195] should exceed 0 if [SC190] is present	236
9567: [C200] should equal [1]	236
9568: [C205] should equal [3]	237
9569: The 'From' and 'To' dates of [C210/C215] should equal [30] and [35] respectively	237
9570: [G75C] should equal [265].	291
9571: If [G80C] is present, [275] should be present	292
9572: If [G80C] is present, [G80A] or [G80B] should be present	292
9573: [G80C] should equal [G80A] plus [G80B]	292
9574: [G80C] should equal [275].	292
9575: [G85C] should equal [G85B].	293
9576: If [G90] is present, [280] should be present	293
9577: If [G92C] is present, [285] should be present	294
9578: If [G92C] is present, [G92A] or [G92B] should be present	294
9579: [G92C] should equal [G92A] plus [G92B]	294
9580: [G92C] should equal [285].	294
9581: [G93C] should equal [G93B].	295
9582: If [G95C] is present, [290] should be present	296
9583: If [G95C] is present, [G95A] or [G95B] should be present	296
9584: [G95C] should equal [G95A] plus [G95B]	296
9585: [G95C] should equal [290].	296
9586: If [G100C] is present, [295] should be present	297
9587: If [G100C] is present, [G100A] or [G100B] should be present	297
9588: [G100C] must equal the sum of [G50C], [G55C], [G60C], [G65C], [G70C], [G73C], [G75C], [G80C], [G92C] and [G95C]	297
9589: [G100C] should equal [295].	297
9590: [G100C] should equal [G100A] plus [G100B]	297
9591: If [G105C] is present, [300] should be present	299
9592: If [G105C] is present, [G105A] or [G105B] should be present	299
9593: [G105C] must equal [G45C] minus [G100C]	299
9594: [G105C] should equal [300].	299
9595: [G105C] should equal [G105A] plus [G105B]	299
9596: If [G110C] is present, [305] should be present	300
9597: If [G110C] is present, [G110A] or [G110B] should be present	300
9598: [G110C] should equal [G110A] plus [G110B]	300
9599: [G110C] should equal [305].	300
9600: If [143] is yes, [N117] must be present	65
9601: If [N118] is present the following should be true: [616] is present or [617] is present or [618] is present	112
9602: [618] should not be present if [616] is present	112
9603: [618] should not be present if [617] is present	112
9604: The 'To' date of [N15/N20] should be on or after [30]	390
9605: [N25] should not be present if [N10] equals 'yes'	390
9606: [691/692] should not be present if [35] on or before '2021-03-31'	121
9607: [772] must be submitted if the "CapitalAllowances" component of [691/692] is submitted	121
9608: [693/694] should not be present if [35] on or before '2021-03-31'	122

9609: [773] must be submitted if the "CapitalAllowances" component of [693/694] is submitted	122
9610: [741/742] should not be present if [35] on or before '2021-03-31'	128
9611: [E50] should exceed 0 if [E95] is present	248
9612: [E60] should exceed 0 if [E100] is present	248
9613: [E180] should not be present if [E185] is present	254
9614: [E90] should equal the sum of [E50], [E55], [E60], [E65], [E70], [E75], [E80], [E85] and [E88]	247
9615: [E125] should equal the sum of [E95], [E100], [E105], [E110], [E115] and [E120]	249
9616: [772] must be submitted if the "CapitalAllowances" component of [741/742] is submitted	128
9617: [743/744] should not be present if [35] on or before '2021-03-31'	128
9618: [773] must be submitted if the "CapitalAllowances" component of [743/744] is submitted	128
9619: [772] should not be present if [35] on or before '2021-03-31'	131
9620: [773] should not be present if [35] on or before '2021-03-31'	132
9621: [B70] should be present if [B65] is present	207
9622: Group must not be empty	207
9623: [L6] is valid only if this equals [475]	355
9624: [L7] is valid only if this equals [L194]	355
9625: Must equal the lesser of [L5] and [L6]	355
9626: [L8] is valid only if this equals ([L5] minus [L7])	355
9627: [L8] is valid only if this equals [L129]	355
9628: [L9] is valid only if this equals ([L6] minus [L7])	355
9630: If [L40] is less than [L15] then [L62] must equal [L15]-[L40], else [L62] must equal zero	360
9631: If ([L9] is present or [30] is on or after '2022-04-01') and [L60] is less than [L62] then [L65] must equal [L62] - [L60]	361
9632: [L129] is valid only if this equals [L8]	369
9633: If [L8] is present or [30] is on or after '2022-04-01' then [L140] must equal [L129] + [L130] - [L135]	370
9634: [L167A] should be present if [L167] equals 'yes'	373
9635: [N30] should not be present if [N10] equals 'yes'	391
9636: [L168A] should be present if [L168] is present	373
9637: [L169A] should be present if [L169] is present	373
9638: [N35] should not be present if [N10] equals 'yes'	391
9639: [L167A] should not be present if [L167] does not equal 'yes'	374
9640: If [30] is before 01-04-2024 then [L167A] is valid only if this does not exceed ([L166] times 0.15)	374
9641: [L168] should not be present if [L167] equals 'yes'	374
9642: If [L167] is not equal to 'yes' and [30] is on or after '2021-04-01' then [L170] must not exceed £20,000 + (([L168] + [L169]) * 3)	375
9643: [L194] is valid only if this equals [L7]	377
9644: If [N117] is present, then one of [M5] or [M20] should be present	380
9645: [M10] must be present if [M5] is present	380
9646: [M15] must be present if [M5] is present	380
9647: [M25] must be present if [M20D] is present	380
9648: [M30] must be present if [M20E] is present	380
9649: If [N117] is present the following should be true: [143] equals 'yes'	152
9650: [QUALIFYINGSHIPS] or [RELEVANTSHIPPINGPROFITS] should be present if [TONNAGETAX] is present	259
9651: [F10] should be present if [F5A/F5B] equals 'yes'	260
9652: [F25A/F25B/F25C] should be present if [F5A/F5B] equals 'yes'	260
9653: [F10] should not be present if [F5A/F5B] equals 'no'	260
9654: [N40] should not be present if [N10] equals 'yes'	391
9655: [M10] must be less than or equal to [771]	383
9656: [F20A/F20B/F20C] should equal 'na' if [F5A/F5B] equals 'yes'	261
9657: [M10] should equal the sum of all iterations of [M5E]	383
9658: [M15] must be less than or equal to [711] plus [736]	383
9659: [F25A/F25B/F25C] should not be present if [F5A/F5B] equals 'no'	261
9660: [OFFSHORETRAININGALLOWANCE] should be present if [F40A/F40B] equals 'yes'	262
9661: [M15] should equal the sum of all iterations of [M5F]	383
9662: If [M20] is present then one of [M20C] or [M20D] or [M20E] must be present	383
9663: [F70] should equal (the sum of all iterations of [F70G]) rounded down to the nearest whole pound	268
9664: [F35A/F35B] should be present if [F30A/F30B/F30C] equals 'yes'	259
9665: [F35A/F35B] should not be present if [F30A/F30B/F30C] does not equal 'yes'	261
9666: [OFFSHORETRAININGALLOWANCE] should not be present if [F40A/F40B] equals 'no'	262
9667: [760] must be present if [M25] is present	385

9668: [M25] should equal the sum of all iterations of [M20D]	385
9669: [M30] should equal the sum of all iterations of [M20E]	385
9670: [HMRCOFFICE] cannot equal 000	501
9671: First character must not be a space	501
9672: [N40] should not be present if ([N10] does not equal 'yes') and [N35] is present	391
9673: [N45] should not be present if [N10] equals 'yes'	392
9674: The period covered by [N45B] should not be longer than 12 months	392
9675: The 'To' date of [N45B] should not be before the 'From' date	392
9676: [N50] should not be present if [N10] equals 'yes'	393
9677: [N50] must equal the sum of all iterations of [N45D]	393
9678: [N55] should not be present if [N10] equals 'yes'	393
9679: [N60] should not be present if [N10] equals 'yes'	393
9680: [N65] should not be present if [N10] equals 'yes'	394
9681: [N80] should be present if [N75] equals 'yes'	394
9682: [N85] should be present if [N80] is present	394
9683: [N80] should not be present if [N75] does not equal 'yes'	395
9684: [N85] must equal the sum of all iterations of [N80C]	396
9685: If [SN029] is present the following should be true: [SN030] is present or [SN043] is present or [SN062] is present or [SN076] is present	397
9686: [SN095] should be present if [SN030] is present	397
9687: [SN037] should be present if ([N003] equals 'new') and [SN030] is present	397
9688: The 'From' date of [N95B] should be on or before [35]	398
9689: The period covered by [N95B] should not be longer than 12 months	398
9690: The 'To' date of [N95B] should not be before the 'From' date	398
9691: The 'To' date of [N95B] should be on or after [30]	398
9692: [N100] must equal the sum of all iterations of [N95D]	399
9693: [N260] should be present if [N100] is present	399
9694: Must submit exactly one of [SN038] or [SN039]	399
9695: If [SN038] is 'yes' then there must be a PDF attachment of type 'other' in this submission.	400
9696: [SN050] should be present if ([N003] equals 'new') and [SN043] is present	401
9697: The 'From' date of [N120B] should be on or before [35]	402
9698: The period covered by [N120B] should not be longer than 12 months	402
9699: The 'To' date of [N120B] should not be before the 'From' date	402
9700: The 'To' date of [N120B] should be on or after [30]	402
9701: If [G115C] is present, [310] should be present	301
9702: If [G115C] is present, [G115A] or [G115B] should be present	301
9703: [G115C] should equal [G115A] plus [G115B]	301
9704: [G115C] should equal [310].	301
9705: If [G117C] is present, [312] should be present	302
9706: If [G117C] is present, [G117A] or [G117B] should be present	302
9707: [G117C] should equal [G117A] plus [G117B]	302
9708: [G117C] should equal [312].	302
9709: If [G120C] is present, [G120A] or [G120B] should be present	303
9710: If [N115] is present at least one of [SL053], [SL001] and [SL042] must be present	353
9711: [SL010] should be present if ([L25] minus [L45]) exceeds 0	353
9712: [SL015] should be present if ([L50] minus [L65]) exceeds 0	353
9713: [SL019] should be present if ([L70] minus [L80]) exceeds 0	353
9714: [SL022] should be present if ([L85] minus [L90]) exceeds 0	353
9715: [SL025] should be present if ([L95] minus [L100]) exceeds 0	353
9716: [SL030] should be present if ([L105] minus [L120]) exceeds 0	353
9717: [142] should equal 'yes' if [N115] is present.	151
9718: If [SL001] is present at least one of [L15] and [L20] must be present	356
9719: [L30] is mandatory if([475] or [L9]) and [SL001] present	356
9720: [L15] should be present if [L10] is present	356
9721: [L15] is valid only if it is less than [L10]	357
9722: If [L185] or [L190] are present then [L15] must equal [L185] + [L190]	357
9723: [L10] should be present if [L15] is present	357
9724: [L25] is valid only if it equals ([L15] plus [L20])	357
9725: If [L9] is present then [L30] must equal [L9]. If [L9] is not present then [L30] must equal [475]	358
9726: [L40] should be present if [L30] is present	358
9727: If [L35] is present [L30] should be present	358
9728: [L35] is valid only if this does not exceed [515]	358
9729: [L35] is valid only if this does not exceed [L30]	358

9730: [L40] is valid only if this equals ([L30] minus [L35])	358
9731: [L45] is valid only if it equals [L195]	359
9732: [L45] must equal the lesser of [L25] and [L40]. If [L40] is not present then [L45] must be zero.	359
9733: [L195] should be present if [L45] is present	359
9734: If [SL010] is present then [SL001] must be present	359
9735: [L55] should be present if [L15] is present and [SL010] is present	359
9736: [SL032] should be present if [SL010] is present	359
9737: [L50] is valid only if it equals ([L25] minus [L45])	359
9738: [L55] must not be less than [L15] multiplied by the lowest of ([CT RATE FOR NI TRADING PROFITS], [FULL RATE OF CT], [FULL RF RATE OF CT], [SMALL CO RATE OF CT], [RF SMALL CO RATE OF CT], [EQUIV. LOW CT RATE]) at either [30] or [35]	360
9739: [L60] should be present if [L55] is present	360
9740: [L60] is valid only if this equals ([L15] minus [L55])	360
9741: [L65] is valid only if this equals [L130]	361
9743: If [SL015] is present then [SL010] should be present	361
9744: [L70] is valid only if this equals ([L50] minus [L65])	362
9745: [L80] is valid only if this equals [L145]	364
9746: If [L71] and [L167] are not present, then (if [L75] is less than [L70] then [L80] must equal [L70] - [L75], else [L80] must equal zero)	364
9747: [L145] should be present if [L80] is present	364
9748: If [SL019] is present then [SL015] should be present	365
9749: [L85] is valid only if this equals ([L70] minus [L80])	365
9750: For each iteration of [ROYALTIES], [H5G] must equal [H5D] multiplied by ([H5F] divided by 100) and rounded to the nearest penny (round down for fractions less than half a penny, and round up for fractions of half a penny or greater)	319
9751: [L90] is valid only if this does not exceed [L85]	365
9752: If [SL022] is present then [SL019] should be present	365
9753: [SL038] should be present if [SL022] is present	365
9754: [L95] should equal ([L85] minus [L90])	366
9755: [L100] should not exceed [L95]	366
9756: [L100] should equal [L160]	366
9757: [L160] should be present if [L100] is present	366
9758: If [SL025] is present [SL022] should be present	367
9759: [L105] should equal ([L95] minus [L100])	367
9760: [L110] should not exceed [L105]	367
9761: [L110] should equal [L200]	367
9762: [L200] should be present if [L110] is present	367
9763: [L115] should not exceed ([L105] minus [L110])	368
9764: [L120] should equal ([L110] plus [L115])	368
9765: If [SL030] is present then [SL025] should be present	368
9766: [L125] should equal ([L105] minus ([L120] plus [L123]))	369
9767: [L125] should equal [880]	369
9769: [L130] should equal [L65]	370
9770: [L135] should equal [L155]	370
9771: [SL038] should be present if [L135] is present	370
9772: [L155] should be present if [L135] is present	370
9773: [N125] must equal the sum of all iterations of [N120D]	402
9774: [L145] should equal [L80]	371
9775: [L150] is valid only if this equals ([L140] plus [L145])	371
9776: If [SL038] is present at least one of [SL022] and [L135] should be present	371
9777: [L155] should equal [L135]	372
9778: [L160] should equal [L100]	372
9779: [L165] should equal ([L155] plus [L160])	372
9780: If [SL042] is present at least one of [L170] and [L185] and [L190] should be present	373
9781: If [L175] is present [L170] should be present	376
9782: [L175] should not exceed [L170]	376
9783: [L175] should equal [L205]	376
9784: [L205] should be present if [L175] is present	376
9785: If [L180] is present [L170] should be present	376
9786: [L180] should equal ([L170] minus [L175])	376
9787: [L195] should equal [L45]	378
9788: [L200] should equal [L110]	378
9789: [L205] should equal [L175]	378
9790: [L210] is valid only if this equals (The sum of [L194], [L195], [L200], and [L205])	378
9791: [L210] should equal [530]	378

9792: If [SN051] is present the following should be true: [SN052] is present or [SN053] is present or [SN054] is present	403
9793: [SN053] should not be present if [SN054] is present	403
9794: [SN054] should not be present if [SN055] is present	404
9795: If [SN054] is 'yes' then there must be a PDF attachment of type 'other' in this submission.	404
9796: The period covered by [N140/N145] should not be longer than 12 months	405
9797: The 'To' date of [N140/N145] should not be before the 'From' date	405
9798: [SN095] should be present if [SN062] is present	406
9799: [SN069] should be present if ([N003] equals 'new') and [SN062] is present	406
9800: [I70] should be present if [I65] exceeds 0	321
9801: [I75] should be present if [I15] equals 'yes' and ([I5] minus [I20]) exceeds 0	321
9802: [I30] should equal [I20] plus [I25]	324
9803: [I35] should equal [I5] plus [I30] if [I10] equals 'yes'	324
9804: If [I15] is 'yes' then [I35] must equal [I30] minus [I5] if the sum is positive, or zero otherwise.	324
9805: [I50] should not exceed [I35]	325
9806: The 'From' date of [N160B] should be on or before [35]	407
9807: [505] should be present and equal to [I70] if [I70] is present	326
9808: [G120C] must equal [G105C] minus (the sum of [G110C], [G115C], and [G117C])	303
9809: [G120C] should equal [315].	303
9810: [G120C] should equal [G120A] plus [G120B]	303
9811: [G135C] should be present if ([G125C] plus [G130C]) exceeds 0	304
9812: [G150C] should be present if ([G140C] plus [G145C]) exceeds 0	304
9813: [585] must be present and equal to [I80] if [I80] is present	327
9814: [590] must be present and equal to [I85] if [I85] is present	328
9815: The period covered by [N160B] should not be longer than 12 months	407
9816: [I60] should not exceed [I35] minus [I50]	326
9817: [I65] should equal [I45] minus the sum of [I50], [I55] and [I60]	326
9818: If [RF-SUPPLEMENTARY-CHARGE-RATE] does not change in the period [30] to [35] inclusive: [I70] should equal [I65] at [RF-SUPPLEMENTARY-CHARGE-RATE] for that period	326
9819: If [RF-SUPPLEMENTARY-CHARGE-RATE] changes in the period [30] to [35] inclusive: let part1 = (the number of days from [30] to the end of the old rate inclusive, multiplied by [I65] and divided by number of days from [30] to [35] inclusive); let part2 = [I65] minus part1; [I70] must equal part1 at the former value of [RF-SUPPLEMENTARY-CHARGE-RATE] + part2 at the latter value of [RF-SUPPLEMENTARY-CHARGE-RATE] To round part1: If the pence figure is equal to or greater than 50p then round part1 up, otherwise round part1 down, to the nearest whole pound.	326
9820: If [G125C] is present, [530] should be present	305
9821: If [G125C] is present, [G125A] or [G125B] should be present	305
9822: [G125C] should equal [G125A] plus [G125B]	305
9823: [G125C] should equal [530].	305
9824: If [G130C] is present, [540] should be present	306
9825: If [G130C] is present, [G130A] or [G130B] should be present	306
9826: [G130C] should equal [G130A] plus [G130B]	306
9827: [G130C] should equal [540].	306
9828: If [G135C] is present, [545] should be present	307
9829: If [G135C] is present, [G135A] or [G135B] should be present	307
9830: [G135C] should equal [G125C] plus [G130C]	307
9831: [G135C] should equal [545].	307
9832: [G135C] should equal [G135A] plus [G135B]	307
9833: If [G140C] is present, [550] should be present	308
9834: If [G140C] is present, [G140A] or [G140B] should be present	308
9835: [G140C] should equal [G140A] plus [G140B]	308
9836: The 'To' date of [N160B] should not be before the 'From' date	407
9837: The 'To' date of [N160B] should be on or after [30]	407
9838: [N165] must equal the sum of all iterations of [N160D]	408
9839: [726/727] should not be present if [35] is on or before '2021-03-31'	125
9840: [N265] should be present if [N165] is present	408
9841: Must submit exactly one of [SN070] or [SN071]	408
9842: If [SN070] is 'yes' then there must be a PDF attachment of type 'other' in this submission.	408
9843: [SN083] should be present if ([N003] equals 'new') and [SN076] is present	410
9844: The 'From' date of [N190B] should be on or before [35]	411
9845: The period covered by [N190B] should not be longer than 12 months	411
9846: The 'To' date of [N190B] should not be before the 'From' date	411
9847: The 'To' date of [N190B] should be on or after [30]	411
9848: [N195] must equal the sum of all iterations of [N190D]	411

9849: If [SN084] is present the following should be true: [SN085] is present or [SN086] is present or [SN087] is present	412
9850: [SN086] should not be present if [SN087] is present	412
9851: [SN087] should not be present if [SN088] is present	413
9852: If [SN087] is 'yes' then there must be a PDF attachment of type 'other' in this submission.	413
9853: The period covered by [N210/N215] should not be longer than 12 months	414
9854: The 'To' date of [N210/N215] should not be before the 'From' date	414
9855: If [SN095] is present the following should be true: [N230] is present or [N240] is present	415
9856: [N230] should not be present if [N235] is present	416
9857: [N235] should not be present if [N230] is present	416
9858: [N240] should not be present if [N245] is present	416
9859: [N245] should not be present if [N240] is present	416
9860: If [N230] + [N240] > ([N235] + [N245]) then [N250] must equal [N230] + [N240] - ([N235] + [N245]), otherwise [N250] must equal 0	417
9861: [N260] must equal [N100] if [N100] is present.	417
9862: [N265] must equal [N165] if [N165] is present.	418
9863: If [N250] > ([N255] + [N260] + [N265]) then [N270] must equal [N250] - ([N255] + [N260] + [N265]), otherwise [N270] must equal 0	418
9864: If [N270] > [N275], [N280] must equal [N270] - [N275]. Otherwise [N280] must equal 0	418
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9866: [986] or [987] should be present if [F092] is present	95
9867: [502] should be present if [987] is present	96
9868: [510] should be present if [502] is present	96
9869: [987] should be present if [502] is present	100
9870: [688/689] should not be present if [35] on or before '2023-03-31'	121
9871: [733/734] should not be present if [35] on or before '2023-03-31'	126
9872: If [96] is yes, [N123] must be present	65
9873: [329] should not be present if [4] equals 10	84
9874: [329] should not be present if [4] equals 11	84
9875: [545] should be present if [541] is present	104
9876: [653] should not be present if [35] on or before '2023-03-31'	116
9877: [653] should not be present if [650] does not equal 'yes'	116
9879: [659] should not be present if ([30] on or after '2024-04-01') and ([653] does not equal 'yes')	117
9880: [660] should not be present if ([30] on or after '2024-04-01') and ([653] does not equal 'yes')	118
9881: [675] should not be present if [30] on or after '2024-04-01'	119
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9883: [N087] should not be present if [943] is absent and either [875] or [880] are present and [30] is on or after '2024-04-01'	145
9884: [A25D] should be no later than today.	193
9885: [SL042] should not be present if ([30] on or after '2024-04-01') and ([653] does not equal 'yes')	373
9886: [L185] should not be present if [30] on or after '2024-04-01'	376
9887: [L190] should not be present if [30] on or after '2024-04-01'	377
9888: [P205] is valid only if this equals [P215]	452
9889: [SP085] should be present if [P205] is present	452
9890: [P210] is valid only if this equals [P195] plus [P200] minus [P205]	453
9891: [P160] or [P205] should be present if [SP076] is present	453
9892: [P205] should be present if [P215] is present	453
9893: [P160] should be present if [P220] is present	453
9894: [P220] is valid only if this equals [P160]	453
9895: [P225] is valid only if this equals ([P215] plus [P220])	454
9896: [P60] should be present if [P230] is present	454
9897: [P230] is valid only if this equals [P60]	454
9898: [P115] should be present if [P235] is present	455
9899: [P235] is valid only if this equals [P115]	455
9900: If multiple repetitions of EncodedInlineXBRLDocument are submitted, exactly one should have an EntryPoint attribute.	172
9901: If multiple repetitions of InlineXBRLDocument are submitted, exactly one should have an EntryPoint attribute.	172
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9903: If [FORMAT] equals 'esef' then [TYPE2] must equal 'group accounts'	165
9904: [P245] is valid only if this equals [541]	455
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9906: The 'From' date of [P250C] should be on or before [35]	457
9907: The period covered by [P250C] should not be longer than 12 months	457
9908: The 'To' date of [P250C] should not be before the 'From' date	457
9909: The 'To' date of [P250C] should be on or after [30]	457
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9911: [P255] must equal the sum of all iterations of [P250D]	457
9912: If [SP092] is present the following should be true: [P260] is present or [P265] is present or [P270] is present or [P275] is present or [P280] is present	458
9913: [SP144] should be present if [SP092] is present	458
9914: [P285A] is valid only if this equals (The sum of [P260A], [P265A], [P270A], [P275A], and [P280A])	467
9915: [P285C] is valid only if this equals (The sum of [P260C], [P265C], [P270C], [P275C], and [P280C])	468
9916: [P285D] is valid only if this equals (The sum of [P260D], [P265D], [P270D], [P275D], and [P280D])	468
9917: [P285E] is valid only if this equals (The sum of [P260E], [P265E], [P270E], [P275E], and [P280E])	468
9918: If [SP123] is present at least one of [P290], [P295], [P300] should be present	469
9919: [SP144] should be present if [SP123] is present	469
9920: [P305A] is valid only if this equals (The sum of [P290A], [P295A], and [P300A])	474
9921: [P305C] is valid only if this equals (The sum of [P290C], [P295C], and [P300C])	475
9922: [P305D] is valid only if this equals (The sum of [P290D], [P295D], and [P300D])	475
9923: [P305E] is valid only if this equals (The sum of [P290E], [P295E], and [P300E])	475
9924: If [SP144] is present the following should be true: [SP092] is present or [SP123] is present	476
9925: [663] should be present if [P310] is present	476
9926: [P310] is valid only if this equals ([P285A] plus [P305A])	476
9927: [P310] is valid only if this equals [663]	476
9928: [665] should be present if [P315] is present	476
9929: [P315] is valid only if this equals ([P285C] plus [P305C])	476
9930: [P315] is valid only if this equals [665]	476
9931: [P320] is valid only if this equals ([P285E] plus [P305E])	477
9932: [540] should be present if [P325] is present	477
9933: [P325] is valid only if this does not exceed [P320]	477
9934: [P325] is valid only if this equals [540]	477
9936: [P330] is valid only if this equals ([P320] minus [P325])	477
9938: [P170] should be present if [P240] is present	455
9939: [P240] is valid only if this equals [P170]	455
9940: [541] should be present if [P245] is present	455
9941: [P245] is valid only if this equals (The sum of [P230], [P235], and [P240])	455
9952: If there is an entry in the second box of the arising and maximum pair, there must be an entry greater than zero in the first box of the pair.	182
9953: If there is an entry in the second box of the pair, it must not be greater than the entry in the first box of the pair.	182
9954: If [N003] equals 'new' and [310] is greater than zero then [C10] must be present	80
9955: If [N003] is 'new' and [310] is greater than zero then [SC161] or [AUTHORISATION] must be present	80
9956: [135] should equal 'yes' or [N003] should equal 'amended' if [320] is present	82
9957: [G140C] should equal [550].	308
9958: If [G145C] is present, [555] should be present	309
9959: [G145C] should equal [G145B].	309
9960: [G145C] should equal [555].	309
9961: [SC151] should not be present if [SC152] is present	222
9962: [G150A] should equal [G140A].	310
9963: If [G150C] is present, [560] should be present	310
9964: [G150C] should equal [G150A] plus [G150B]	310
9965: If [90B] is absent, then there must be a Computations element as a child of [N107], or at least one instance of [N106] with type = 'computations'.	58
9966: If [90B] is absent, then there must not be both a Computations element as a child of [N107] and any instances of [N106] with type = 'computations'.	58
9967: If [G150C] is present, [G150A] or [G150B] should be present	310
9968: [G150C] should equal [G140C] plus [G145C]	310
9969: [G150C] should equal [560].	310
9970: If multiple repetitions of [ENCODEDINLINEXBRLDOCUMENT] are submitted, each must have a Filename attribute.	173
9970: If multiple repetitions of [INLINEXBRLDOCUMENT] are submitted, each must have a Filename attribute.	174
9971: If [90A] is "PDF accounts attached with explanation", then there must be at least one instance of [N106] with type = 'accounts'.	57

9972: If [G155C] is present, [565] should be present	311
9973: [310] should exceed 0 if [SC161] is present	215
9974: [C90] should exceed 0 if [SC150] is present	222
9975: [C90] should exceed 0 if [SC151] is present	222
9976: [C90] should exceed 0 if [SC152] is present	223
9977: If [G155C] is present, [G155A] or [G155B] should be present	311
9978: [G155C] should equal [G155A] plus [G155B]	311
9979: [G155C] should equal [565].	311
9980: If [G165C] is present, the 'Arising' element of [780/785] should be present	313
9981: If [G165C] is present, [G165A] or [G165B] should be present	313
9982: [G165C] should equal [G165A] plus [G165B]	313
9983: [G165C] must equal the 'Arising' element of [780/785].	313
9984: If [G170C] is present, [790] should be present	314
9985: [G170C] should equal [G170B].	314
9986: [G170C] should equal [790].	314
9987: If [G175] is present, [8] should be present	314
9988: If [G185] is present, [8] should be present	315
9989: If ([L9] is present or [30] is on or after '2022-04-01') and [L60] is not less than [L62] then [L65] must equal zero	361

Rule Documentation

Error code: 5004 157
Location: /IRheader
Description: At least one key must exist
Transactional error (en): At least one key must exist in the IRHeader
Transactional error (cy): Mae'n rhaid i o leiaf un allwedd bodoli yn yr IRHeader

Error code: 5005 157
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.
Transactional error (cy): Nid yw'r allweddi yn y GovTalkDetails yn cyd-fynd â'r rheiny yn yr IRHeader.

Error code: 8001 106
Location: /IRenvelope/CompanyTaxReturn/TaxReconciliation/CreativeCredit
Description: [540] should not be present if [96] does not equal 'yes'
Transactional error (en): Box 540 must not be completed if Box 96 is not completed

Error code: 8002 106
Location: /IRenvelope/CompanyTaxReturn/TaxReconciliation/AVECandVGEC
Description: [541] should not be present if [96] does not equal 'yes'
Transactional error (en): Box 541 must not be completed if Box 96 is not completed

Error code: 8003 118
Location: /IRenvelope/CompanyTaxReturn/EnhancedExpenditure/CreativesCoreExpenditure
Description: [663] should not be present if [96] does not equal 'yes'
Transactional error (en): Box 663 must not be completed if Box 96 is not completed

Error code: 8004 118
Location: /IRenvelope/CompanyTaxReturn/EnhancedExpenditure/CreativeEnhancedExpenditure
Description: [665] should not be present if [96] does not equal 'yes'
Transactional error (en): Box 665 must not be completed if Box 96 is not completed

Error code: 8005 123
Location: /IRenvelope/CompanyTaxReturn/AllowancesAndCharges/ElectricChargePoints
Description: The "BalancingCharges" component of [713/714] should not be present if [30] is on or after '2025-04-01'
Transactional error (en): Box 714 must not be completed if the return period start date in Box 30 is on or after 1 April 2025

Error code: 8007 124
Location: /IRenvelope/CompanyTaxReturn/AllowancesAndCharges/EnterpriseZones
Description: [721/722] should not be present if [30] on or after '2024-04-01'
Transactional error (en): Boxes 721 and 722 must not be completed if the return period start date in Box 30 is on or after 1 April 2024

Error code: 8008 124
Location: /IRenvelope/CompanyTaxReturn/AllowancesAndCharges/ZeroEmissionsGoodsVehicles
Description: [723/724] should not be present if [30] on or after '2025-04-01'
Transactional error (en): Boxes 723 and 724 must not be completed if the return period start date in Box 30 is on or after 1 April 2025

Error code: 8009 125
Location: /IRenvelope/CompanyTaxReturn/AllowancesAndCharges/ZeroEmissionsCars
Description: The "BalancingCharges" component of [726/727] should not be present if [30] is on or after '2025-04-01'
Transactional error (en): Box 727 must not be completed if the return period start date in Box 30 is on or after 1 April 2025

Error code: 8011 127
Location: /IRenvelope/CompanyTaxReturn/NotIncluded/ElectricChargePoints
Description: The "BalancingCharges" component of [737/738] should not be present if [30] is on or after '2025-04-01'
Transactional error (en): Box 738 must not be completed if the return period start date in Box 30 is on or after 1 April 2025

Error code: 8012 129
Location: /IRenvelope/CompanyTaxReturn/NotIncluded/EnterpriseZones
Description: [746/747] should not be present if [30] on or after '2024-04-01'
Transactional error (en): Boxes 746 and 747 must not be completed if the return period start date in Box 30 is on or after 1 April 2024

Error code: 8013 129
Location: /IRenvelope/CompanyTaxReturn/NotIncluded/ZeroEmissionsGoodsVehicles
Description: [748/749] should not be present if [30] on or after '2025-04-01'
Transactional error (en): Boxes 748 and 749 must not be completed if the return period start date in Box 30 is on or after 1 April 2025

Error code: 8014 129
Location: /IRenvelope/CompanyTaxReturn/NotIncluded/ZeroEmissionsCars
Description: The "BalancingCharges" component of [751/752] should not be present if [30] is on or after '2025-04-01'
Transactional error (en): Box 752 must not be completed if the return period start date in Box 30 is on or after 1 April 2025

Error code: 8015 139
Location: /IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/RepaymentsForThePeriodCoveredByThisReturn/CreativeCredit
Description: If [885] is present the following should be true: [P330] is present
Transactional error (en): Box 885 can only be completed if Box P330 is completed

Error code: 8016 139
Location: /IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/RepaymentsForThePeriodCoveredByThisReturn/CreativeCredit
Description: [885] should not be present if [96] does not equal 'yes'
Transactional error (en): Box 885 must not be completed if Box 96 is not completed

Error code: 8017 139
Location: /IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/RepaymentsForThePeriodCoveredByThisReturn/CreativeCredit
Description: [885] should not be present if [P330] equals '0.00'
Transactional error (en): Box 885 must not be completed if Box P330 equals 0 (zero)

Error code: 8018 139
Location: /IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/RepaymentsForThePeriodCoveredByThisReturn/CreativeCredit
Description: If [P330] is greater than zero, then [885] must equal [P330]
Transactional error (en): Box 885 must equal Box P330 if Box P330 is greater than 0 (zero)

Error code: 8019 140
Location: /IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/RepaymentsForThePeriodCoveredByThisReturn/PayableAVECandVGEC
Description: If [886] is present the following should be true: [P190] is present
Transactional error (en): Box 886 can only be completed if Box P190 is completed

Error code: 8020 140
Location: /IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/RepaymentsForThePeriodCoveredByThisReturn/PayableAVECandVGEC
Description: [886] should not be present if [96] does not equal 'yes'
Transactional error (en): Box 886 must not be completed if Box 96 is not completed

Error code: 8021 140
Location: /IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/RepaymentsForThePeriodCoveredByThisReturn/PayableAVECandVGEC
Description: [886] should not be present if [P190] equals '0.00'
Transactional error (en): Box 886 must not be completed if Box P190 equals 0 (zero)

Error code: 8022 140
Location: /IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/RepaymentsForThePeriodCoveredByThisReturn/PayableAVECandVGEC
Description: If [P190] is greater than zero, then [886] must equal [P190]
Transactional error (en): Box 886 must equal Box P190 if Box P190 is greater than 0 (zero)

Error code: 8026 255
Location: [CTE]/InformationRequired/Assets/LegacyPayments/Payment
Description: [E195E] should be present if not ([E195D] is present)
Transactional error (en): The postcode in Box E195E must be completed if the overseas indicator in Box E195D is not completed

Error code: 8027 256
Location: [CTE]/InformationRequired/Assets/LegacyPayments/Payment/Overseas
Description: [E195E] should not be present if [E195D] is present
Transactional error (en): The overseas indicator in Box E195E must not be completed if the postcode in Box E195D is completed

Error code: 8028 257
Location: [CTE]/InformationRequired/Assets/LegacyPayments/Payment/Date
Description: [E195F] is valid only if this is on or before [35]
Transactional error (en): The date in Box E195F must be on or before the period end date in Box 35

Error code: 8029 257
Location: [CTE]/InformationRequired/Assets/LegacyPayments/Total
Description: [E200] must equal the sum of all iterations of [E195G]
Transactional error (en): Box E200 must equal the sum of all legacy amount entries in Box E195G

Error code: 8030 257
Location: [CTE]/InformationRequired/Assets/LegacyPayments/Total
Description: [E88] should be present if [E200] is present
Transactional error (en): Box E88 must be completed if Box E200 is completed

Error code: 8031 362
Location: [CTL]/Step3/ExceptionS1112E
Description: [L71A] should be present if [L71] is present
Transactional error (en): Box L71A must be completed if Box L71 is completed

Error code: 8032 362
Location:
[CTL]/Step3/TotalExpenditureOnEPWsFromAndSubcontractingToConnectedPersons
Description: If [L71A] is present the following should be true: [30] on or after '2024-04-01'
Transactional error (en): Box L71A can only be completed if the period start date in Box 30 is on or after 1 April 2024

Error code: 8033 362
Location:
[CTL]/Step3/TotalExpenditureOnEPWsFromAndSubcontractingToConnectedPersons
Description: If [L71A] is present the following should be true: not ([SL042] is present)
Transactional error (en): Box L71A can only be completed if the SME section is not completed

Error code: 8034 362
Location:
[CTL]/Step3/TotalExpenditureOnEPWsFromAndSubcontractingToConnectedPersons
Description: [L71A] should not be present if not ([L71] is present)
Transactional error (en): Box L71A must not be completed if Box L71 is not completed

Error code: 8035 362
Location:
[CTL]/Step3/TotalExpenditureOnEPWsFromAndSubcontractingToConnectedPersons
Description: [L71A] is valid only if this does not exceed ([L10] times 0.15)
Transactional error (en): Box L71A must not be greater than Box L10 multiplied by 0.15

Error code: 8036 363
Location: [CTL]/Step3/PAYENICsForWhichTheCompanyIsLiableInThisAP
Description: [L72] should not be present if [L71] is present
Transactional error (en): Box L72 must not be completed if Box L71 is completed

Error code: 8037 363
Location: [CTL]/Step3/PAYENICsForWhichTheCompanyIsLiableInThisAP
Description: [L72A] should be present if [L72] is present
Transactional error (en): Box L72A must be completed if Box L72 is completed

Error code: 8038 363
Location: [CTL]/Step3/RelevantPAYENICsLiabilityOfConnectedCompanies
Description: [L73A] should be present if [L73] is present
Transactional error (en): Box L73A must be completed if Box L73 is completed

Error code: 8039 364
Location:
[CTL]/Step3/TotalRelevantExpenditureOnRandDWorkersPAYEandNationalInsuranceContributions
Description: If [30] is on or after 01-04-2024, [SL042] is present and [L167] is not present then [L75] must not exceed ([L168] + [L169]) * 3 + £20,000 - [L170]
Transactional error (en): If the period start date in Box 30 is on or after 1 April 2024, the SME section is completed and Box L167 is not completed, then Box L75 must not exceed the sum of Boxes L168 and L169 multiplied by 3 plus £20,000 minus the entry in Box L170

Error code: 8040 364
Location:
[CTL]/Step3/TotalRelevantExpenditureOnRandDWorkersPAYEandNationalInsuranceContributions
Description: If [30] is on or after 01-04-2024, [SL042] is not present and [L71] is not present then [L75] must not exceed ([L72] + [L73]) * 3 + £20,000
Transactional error (en): If the period start date in Box 30 is on or after 1 April 2024, the SME section is not completed and Box L71 is not completed then Box L75 must not exceed the sum of Boxes L72 and L73 multiplied by 3 plus £20,000

Error code: 8041 374
Location:
[CTL]/SME/TotalExpenditureOnExternallyProvidedWorkersFromAndSubcontractingToConnectedPersons
Description: If [30] is on or after 01-04-2024 then [L167A] must not exceed ([L166] + [L10]) * 0.15
Transactional error (en): If the period start date in Box 30 is on or after 1 April 2024 then Box L167A must not be greater than the sum of Boxes L166 + L10 multiplied by 0.15

Error code: 8042 427
Location: [CTP]/AudioVisualExpenditureCredit/Film/UKrelevantGlobalExpenditure
Description: [P5B] is valid only if this does not exceed [P5A]
Transactional error (en): Box P5B must not be greater than Box P5A

Error code: 8043 427
Location: [CTP]/AudioVisualExpenditureCredit/Film/ExpenditureCreditClaimed
Description: If [P5C] equals zero then [P5D] must equal zero, otherwise [P5D] must be less than [P5C]
Transactional error (en): If P5C equals zero then P5D must equal zero, otherwise P5D must be less than P5C

Error code: 8044 428
Location: [CTP]/AudioVisualExpenditureCredit/HighEndTV/UKrelevantGlobalExpenditure
Description: [P10B] is valid only if this does not exceed [P10A]
Transactional error (en): Box P10B must not be greater than Box P10A

Error code: 8045 429
Location: [CTP]/AudioVisualExpenditureCredit/HighEndTV/ExpenditureCreditClaimed
Description: If [P10C] equals zero then [P10D] must equal zero, otherwise [P10D] must be less than [P10C]
Transactional error (en): If P10C equals zero then P10D must equal zero, otherwise P10D must be less than P10C

Error code: 8046 430
Location: [CTP]/AudioVisualExpenditureCredit/ChildrensTV/UKrelevantGlobalExpenditure
Description: [P15B] is valid only if this does not exceed [P15A]
Transactional error (en): Box P15B must not be greater than Box P15A

Error code: 8047 430
Location: [CTP]/AudioVisualExpenditureCredit/ChildrensTV/ExpenditureCreditClaimed
Description: [P15D] is valid only if this is less than [P15C]
Transactional error (en): Box P15D must be less than Box P15C

Error code: 8048 431
Location: [CTP]/AudioVisualExpenditureCredit/Animation/UKrelevantGlobalExpenditure
Description: [P20B] is valid only if this does not exceed [P20A]
Transactional error (en): Box P20B must not be greater than Box P20A

Error code: 8049 432
Location: [CTP]/AudioVisualExpenditureCredit/Animation/ExpenditureCreditClaimed
Description: [P20D] is valid only if this is less than [P20C]
Transactional error (en): Box P20D must be less than Box P20C

Error code: 8050 432
Location: [CTP]/AudioVisualExpenditureCredit/IndependentFilm/UKrelevantGlobalExpenditure
Description: [P25B] is valid only if this does not exceed [P25A]
Transactional error (en): Box P25B must not be greater than Box P25A

Error code: 8051 433
Location: [CTP]/AudioVisualExpenditureCredit/IndependentFilm/ExpenditureCreditClaimed
Description: [P25D] is valid only if this is less than [P25C]
Transactional error (en): Box P25D must be less than Box P25C

Error code: 8052 434
Location: [CTP]/AudioVisualExpenditureCredit/TotalAudioVisual/TotalUKrelevantGlobalExpenditure
Description: [P30B] is valid only if this equals (The sum of [P5B], [P10B], [P15B], [P20B], and [P25B])
Transactional error (en): Box P30B must equal the sum of Boxes P5B, P10B, P15B, P20B and P25B

Error code: 8053 435
Location: [CTP]/AudioVisualExpenditureCredit/TotalAudioVisual/TotalAdditionalCreditForVisualEffects
Description: [P30E] is valid only if this equals ([P5E] plus [P10E])
Transactional error (en): Box P30E must equal the sum of Boxes P5E and P10E

Error code: 8054 435
Location: [CTP]/AudioVisualExpenditureCredit/TotalAudioVisual/TotalAdditionalCreditForVisualEffects
Description: [P81] should be present if [P30E] is present
Transactional error (en): Box P81 must be completed if Box P30E is completed

Error code: 8055 436
Location: [CTP]/VideoGamesExpenditureCredit/VideoGames/UKrelevantGlobalExpenditure
Description: [P35B] is valid only if this does not exceed [P35A]
Transactional error (en): Box P35B must not be greater than Box P35A

Error code: 8056 436
Location: [CTP]/VideoGamesExpenditureCredit/VideoGames/ExpenditureCreditClaimed
Description: [P35D] is valid only if this is less than [P35C]
Transactional error (en): Box P35D must be less than Box P35C

Error code: 8057 437
Location: [CTP]/VideoGamesExpenditureCredit/TotalVideoGames/TotalUKrelevantGlobalExpenditure
Description: [P45B] is valid only if this equals [P35B]
Transactional error (en): Box P45B must equal Box P35B

Error code: 8058 442
Location: [CTP]/Step1/AdditionalAVECcredit
Description: If [P81] is present the following should be true: [P30E] is present
Transactional error (en): Box P81 can only be completed if Box P30E is completed

Error code: 8059 442
Location: [CTP]/Step1/AdditionalAVECcredit
Description: [P81] is valid only if this equals [P30E]
Transactional error (en): Box P81 must equal Box P30E

Error code: 8060 451
Location: [CTP]/Step6/PayableAVECandVGEC
Description: [886] should be present if [P190] does not equal '0.00'
Transactional error (en): Box 886 must be completed if Box P190 does not equal 0 (zero)

Error code: 8061 458
Location: [CTP]/FilmHighEndTVchildrensTVanimationAndVideoGamesTaxRelief
Description: [SP092] should not be present if [30] on or after '2027-04-01'
Transactional error (en): The 'Film, high-end TV, children's TV, animation and video games tax relief' section must not be completed if Box 30 is on or after 1 April 2027

Error code: 8062 459
Location: [CTP]/FilmHighEndTVchildrensTVanimationAndVideoGamesTaxRelief/Film/UKcoreExpenditure
Description: [P260B] is valid only if this does not exceed [P260A]
Transactional error (en): Box P260B must not be greater than Box P260A

Error code: 8063 460
Location: [CTP]/FilmHighEndTVchildrensTVanimationAndVideoGamesTaxRelief/Film/TaxCreditClaimed
Description: If [P260D] equals zero then [P260E] must equal zero, otherwise [P260E] must be less than [P260D]
Transactional error (en): If P260D equals zero then P260E must equal zero, otherwise P260E must be less than P260D

Error code: 8064 460
Location: [CTP]/FilmHighEndTVchildrensTVanimationAndVideoGamesTaxRelief/HighEndTV/UKcoreExpenditure
Description: [P265B] is valid only if this does not exceed [P265A]
Transactional error (en): Box P265B must not be greater than Box P265A

Error code: 8065 461
Location: [CTP]/FilmHighEndTVchildrensTVanimationAndVideoGamesTaxRelief/HighEndTV/TaxCreditClaimed
Description: If [P265D] equals zero then [P265E] must equal zero, otherwise [P265E] must be less than [P265D]
Transactional error (en): If P265D equals zero then P265E must equal zero, otherwise P265E must be less than P265D

Error code: 8066 462
Location: [CTP]/FilmHighEndTVchildrensTVanimationAndVideoGamesTaxRelief/ChildrensTV/UKcoreExpenditure
Description: [P270B] is valid only if this does not exceed [P270A]
Transactional error (en): Box P270B must not be greater than Box P270A

Error code: 8067 463
Location: [CTP]/FilmHighEndTVchildrensTVanimationAndVideoGamesTaxRelief/ChildrensTV/TaxCreditClaimed
Description: If [P270D] equals zero then [P270E] must equal zero, otherwise [P270E] must be less than [P270D]
Transactional error (en): If P270D equals zero then P270E must equal zero, otherwise P270E must be less than P270D

Error code: 8068 464
Location: [CTP]/FilmHighEndTVchildrensTVanimationAndVideoGamesTaxRelief/Animation/UKcoreExpenditure
Description: [P275B] is valid only if this does not exceed [P275A]
Transactional error (en): Box P275B must not be greater than Box P275A

Error code: 8069 465
Location: [CTP]/FilmHighEndTVchildrensTVanimationAndVideoGamesTaxRelief/Animation/TaxCreditClaimed
Description: If [P275D] equals zero then [P275E] must equal zero, otherwise [P275E] must be less than [P275D]
Transactional error (en): If P275D equals zero then P275E must equal zero, otherwise P275E must be less than P275D

Error code: 8070 465
Location:
[CTP]/FilmHighEndTVchildrensTVanimationAndVideoGamesTaxRelief/VideoGames/UKcoreExpenditure
Description: [P280B] is valid only if this does not exceed [P280A]
Transactional error (en): Box P280B must not be greater than Box P280A

Error code: 8071 466
Location:
[CTP]/FilmHighEndTVchildrensTVanimationAndVideoGamesTaxRelief/VideoGames/TaxCreditClaimed
Description: If [P280D] equals zero then [P280E] must equal zero, otherwise [P280E] must be less than [P280D]
Transactional error (en): If P280D equals zero then P280E must equal zero, otherwise P280E must be less than P280D

Error code: 8072 467
Location:
[CTP]/FilmHighEndTVchildrensTVanimationAndVideoGamesTaxRelief/TotalAudioVisualAndVideoGames/TotalUKcoreExpenditure
Description: [P285B] is valid only if this equals (The sum of [P260B], [P265B], [P270B], [P275B], and [P280B])
Transactional error (en): Box P285B must equal the sum of Boxes P260B, P265B, P270B, P275B, and P280B

Error code: 8073 470
Location: [CTP]/CulturalReliefs/Theatre/UKcoreExpenditure
Description: [P290B] is valid only if this does not exceed [P290A]
Transactional error (en): Box P290B must not be greater than P290A

Error code: 8074 470
Location: [CTP]/CulturalReliefs/Theatre/TaxCreditClaimed
Description: If [P290D] equals zero then [P290E] must equal zero, otherwise [P290E] must be less than [P290D]
Transactional error (en): If P290D equals zero then P290E must equal zero, otherwise P290E must be less than P290D

Error code: 8075 471
Location: [CTP]/CulturalReliefs/Orchestra/UKcoreExpenditure
Description: [P295B] is valid only if this does not exceed [P295A]
Transactional error (en): Box P295B must not be greater than Box P295A

Error code: 8076 472
Location: [CTP]/CulturalReliefs/Orchestra/TaxCreditClaimed
Description: If [P295D] equals zero then [P295E] must equal zero, otherwise [P295E] must be less than [P295D]
Transactional error (en): If P295D equals zero then P295E must equal zero, otherwise P295E must be less than P295D

Error code: 8077 473
Location: [CTP]/CulturalReliefs/MuseumGalleryExhibition/UKcoreExpenditure
Description: [P300B] is valid only if this does not exceed [P300A]
Transactional error (en): Box P300B must not be greater than Box P300A

Error code: 8078 473
Location: [CTP]/CulturalReliefs/MuseumGalleryExhibition/TaxCreditClaimed
Description: If [P300D] equals zero then [P300E] must equal zero, otherwise [P300E] must be less than [P300D]
Transactional error (en): If P300D equals zero then P300E must equal zero, otherwise P300E must be less than P300D

Error code: 8079 474
Location: [CTP]/CulturalReliefs/TotalCulturalReliefs/TotalUKcoreExpenditure
Description: [P305B] is valid only if this equals (The sum of [P290B], [P295B], and [P300B])
Transactional error (en): Box P305B must equal the sum of Boxes P290B, P295B and P300B

Error code: 8080 477
Location:
[CTP]/CulturalReliefsAndFilmHighEndTVchildrensTVanimationAndVideoGameTaxRelief/BalancePayableTaxCredit
Description: [885] should be present if [P330] does not equal '0.00'
Transactional error (en): Box 885 must be completed if Box P330 does not equal 0 (zero)

Error code: 8081 122
Location:
/IRenvelope/CompanyTaxReturn/AllowancesAndCharges/FortyPercentFirstYearAllowance
Description: [696] should not be present if [35] on or before '2025-12-31'
Transactional error (en): Box 696 must not be present if Box 35 is on or before '2025-12-31'

Error code: 8082 128
Location: /IRenvelope/CompanyTaxReturn/NotIncluded/FortyPercentFirstYearAllowance
Description: [739] should not be present if [35] on or before '2025-12-31'
Transactional error (en): Box 739 must not be present if Box 35 is on or before '2025-12-31'

Error code: 8083 257
Location: [CTE]/InformationRequired/Assets/LegacyPayments/Total
Description: [E200] is valid only if this equals [E88]
Transactional error (en): Box E200 is valid only if this equals Box E88

Error code: 9001 425
Location: [CTP]
Description: At least one of [SP035], [SP041] or [SP144] should be present
Transactional error (en): Supplementary form CT600P is present so at least one of 'Pre-step 1 restriction' section, 'Step 1' section or 'Cultural reliefs and film, high-end TV, children's TV, animation and video games tax relief' section must be completed

Error code: 9002 425
Location: [CTP]
Description: [P190] should be present if [886] is present
Transactional error (en): Box P190 must be completed if Box 886 is completed

Error code: 9003 425
Location: [CTP]
Description: [P310] should be present if [663] is present
Transactional error (en): Box P310 must be completed if Box 663 is completed

Error code: 9004 425
Location: [CTP]
Description: [SP051] should be present if ([P95] minus [P115]) exceeds 0
Transactional error (en): The Step 2 section on supplementary page CT600P must be completed if Box P95 minus Box P115 is greater than 0 (zero)

Error code: 9005 425
Location: [CTP]
Description: [SP057] should be present if ([P120] minus [P140]) exceeds 0
Transactional error (en): The Step 3 section on supplementary page CT600P must be completed if Box P120 minus Box P140 is greater than 0 (zero)

Error code: 9006 425
Location: [CTP]
Description: [SP060] should be present if ([P145] minus [P150]) exceeds 0
Transactional error (en): The Step 4 section on supplementary page CT600P must be completed if Box P145 minus Box P150 is greater than 0 (zero)

Error code: 9007 425
Location: [CTP]
Description: [SP063] should be present if ([P155] minus [P160]) exceeds 0
Transactional error (en): The Step 5 section on supplementary page CT600P must be completed if Box P155 minus Box P160 is greater than 0 (zero)

Error code: 9008 425
Location: [CTP]
Description: [SP068] should be present if ([P165] minus [P180]) exceeds 0
Transactional error (en): The Step 6 section on supplementary page CT600P must be completed if Box P165 minus Box P180 is greater than zero

Error code: 9009 425
Location: [CTP]
Description: [P315] should be present if [665] is present
Transactional error (en): Box P315 must be completed if Box 665 is completed

Error code: 9010 425
Location: [CTP]
Description: [P325] should be present if [540] is present
Transactional error (en): Box P325 must be completed if Box 540 is completed

Error code: 9011 425
Location: [CTP]
Description: [P330] should be present if [885] is present
Transactional error (en): Box P330 must be completed if Box 885 is completed

Error code: 9012 425
Location: [CTP]
Description: [P245] should be present if [541] is present
Transactional error (en): Box P245 must be completed if Box 541 is completed

Error code: 9013 153
Location: /IRenvelope/CompanyTaxReturn/CreativeIndustries
Description: [96] should equal 'yes' if [N123] is present.
Transactional error (en): Box 96 must be completed if Supplementary page CT600P is present

Error code: 9014 52
Location: /IRenvelope/CompanyTaxReturn/CompanyInformation/NorthernIreland
Description: [125] should be present if [5] is present but all of [6], [7] and [8] are absent
Transactional error (en): Box 125 must be completed if Box 5 is completed and Boxes 6, 7 and 8 are not completed

Error code: 9015 426
Location: [CTP]/AudioVisualExpenditureCredit
Description: If [SP001] is present the following should be true: [P5] is present or [P10] is present or [P15] is present or [P20] is present or [P25] is present
Transactional error (en): If the 'Audio-Visual Expenditure Credit' section on supplementary page CT600P is present then Boxes P5, P10, P15, P20 or P25 must be completed

Error code: 9016 434
Location:
[CTP]/AudioVisualExpenditureCredit/TotalAudioVisual/TotalRelevantGlobalExpenditure
Description: [P30A] is valid only if this equals (The sum of [P5A], [P10A], [P15A], [P20A], and [P25A])
Transactional error (en): Box P30A must equal the sum of Boxes P5A, P10A, P15A, P20A and P25A

Error code: 9017 434
Location: [CTP]/AudioVisualExpenditureCredit/TotalAudioVisual/TotalQualifyingExpenditure
Description: [P30C] is valid only if this equals (The sum of [P5C], [P10C], [P15C], [P20C], and [P25C])
Transactional error (en): Box P30C must equal the sum of Boxes P5C, P10C, P15C, P20C and P25C

Error code: 9018 434
Location: [CTP]/AudioVisualExpenditureCredit/TotalAudioVisual/TotalQualifyingExpenditure
Description: [P75] should be present if [P30C] is present
Transactional error (en): Box P75 must be completed if Box P30C is completed

Error code: 9019 434
Location:
[CTP]/AudioVisualExpenditureCredit/TotalAudioVisual/TotalExpenditureCreditClaimed
Description: [P30D] is valid only if this equals (The sum of [P5D], [P10D], [P15D], [P20D], and [P25D])
Transactional error (en): Box P30D must equal the sum of Boxes P5D, P10D, P15D, P20D and P25D

Error code: 9020 434
Location:
[CTP]/AudioVisualExpenditureCredit/TotalAudioVisual/TotalExpenditureCreditClaimed
Description: [P80] should be present if [P30D] is present
Transactional error (en): Box P80 must be completed if Box P30D is completed

Error code: 9021 437
Location:
[CTP]/VideoGamesExpenditureCredit/TotalVideoGames/TotalRelevantGlobalExpenditure
Description: [P45A] is valid only if this equals [P35A]
Transactional error (en): Box P45A must equal Box P35A

Error code: 9022 438
Location:
[CTP]/VideoGamesExpenditureCredit/TotalVideoGames/TotalQualifyingExpenditure
Description: [P45C] is valid only if this equals [P35C]
Transactional error (en): Box P45C must equal Box P35C

Error code: 9023 438
Location:
[CTP]/VideoGamesExpenditureCredit/TotalVideoGames/TotalQualifyingExpenditure
Description: [P85] should be present if [P45C] is present
Transactional error (en): Box P85 must be completed if Box P45C has been completed

Error code: 9024 438
Location:
[CTP]/VideoGamesExpenditureCredit/TotalVideoGames/TotalExpenditureCreditClaimed
Description: [P45D] is valid only if this equals [P35D]
Transactional error (en): Box P45D must equal Box P35D

Error code: 9025 438
Location:
[CTP]/VideoGamesExpenditureCredit/TotalVideoGames/TotalExpenditureCreditClaimed
Description: [P90] should be present if [P45D] is present
Transactional error (en): Box P90 must be completed if Box P45D has been completed

Error code: 9026 438
Location: [CTP]/PreStep1Restriction
Description: [SP071] should be present if [SP035] is present
Transactional error (en): The 'AVEC and VGEC carried forward' section on supplementary page CT600P must be completed if the 'Pre-step 1 restriction' section on the same supplementary page is completed

Error code: 9027 439
Location: [CTP]/PreStep1Restriction/CorporationTaxLiability
Description: If [530] is less than [475] then [P55] must equal [475] - [530], else [P55] must equal zero
Transactional error (en): If Box 530 is less than Box 475 then Box P55 must equal Box 475 minus Box 530 otherwise Box P55 must equal 0 (zero)

Error code: 9028 439
Location:
[CTP]/PreStep1Restriction/AmountOfStep2BroughtForwardAndSurrenderedAVECVGEC
Description: [P60] is valid only if this does not exceed [P50]
Transactional error (en): Box P60 must not be greater than Box P50

Error code: 9029 439
Location:
[CTP]/PreStep1Restriction/AmountOfStep2BroughtForwardAndSurrenderedAVECVGEC
Description: [P60] is valid only if this does not exceed [P55]
Transactional error (en): Box P60 must not be greater than Box P55

Error code: 9030 439
Location:
[CTP]/PreStep1Restriction/AmountOfStep2BroughtForwardAndSurrenderedAVECVGEC
Description: [P230] should be present if [P60] is present
Transactional error (en): Box P230 must be completed if Box P60 is completed

Error code: 9031 440
Location:
[CTP]/PreStep1Restriction/AmountOfStep2BroughtForwardAVECVGECcarriedForward
Description: [P65] is valid only if this equals ([P50] minus [P60])
Transactional error (en): Box P65 must equal Box P50 minus Box P60

Error code: 9032 440
Location:
[CTP]/PreStep1Restriction/AmountOfStep2BroughtForwardAVECVGECcarriedForward
Description: [P65] is valid only if this equals [P195]
Transactional error (en): Box P65 must equal Box P195

Error code: 9033 440
Location:
[CTP]/PreStep1Restriction/RemainingCorporationTaxLiabilityCarriedForwardToStep1
Description: [P70] is valid only if this equals ([P55] minus [P60])
Transactional error (en): Box P70 must equal Box P55 minus Box P60

Error code: 9034 440
Location:
[CTP]/PreStep1Restriction/RemainingCorporationTaxLiabilityCarriedForwardToStep1
Description: [P70] is valid only if this equals [P100]
Transactional error (en): Box P70 must equal Box P100

Error code: 9035 441
Location: [CTP]/Step1
Description: [P100] should be present if ([P70] is present or ([475] exceeds [530])) and [SP041] is present
Transactional error (en): Box P100 must be completed if Box P70 is completed or if Box 475 is greater than Box 530 and the Step 1 section on supplementary page CT600P is present

Error code: 9036 441
Location: [CTP]/Step1/QualifyingExpenditureOnWhichAVECisClaimedInThisAccountingPeriod
Description: If [P75] is present the following should be true: [P30C] is present
Transactional error (en): Box P75 can only be completed if Box P30C is completed

Error code: 9037 441
Location: [CTP]/Step1/QualifyingExpenditureOnWhichAVECisClaimedInThisAccountingPeriod
Description: [P75] is valid only if this equals [P30C]
Transactional error (en): Box P75 must equal Box P30C

Error code: 9038 442
Location: [CTP]/Step1/AVECclaim
Description: If [P80] is present the following should be true: [P30D] is present
Transactional error (en): Box P80 can only be completed if Box P30D is completed

Error code: 9039 442
Location: [CTP]/Step1/AVECclaim
Description: [P80] is valid only if this equals [P30D]
Transactional error (en): Box P80 must equal Box P30D

Error code: 9040 442
Location: [CTP]/Step1/QualifyingExpenditureOnWhichVGECisClaimedInThisAccountingPeriod
Description: If [P85] is present the following should be true: [P45C] is present
Transactional error (en): Box P85 can only be completed if Box P45C is completed

Error code: 9041 442
Location: [CTP]/Step1/QualifyingExpenditureOnWhichVGECisClaimedInThisAccountingPeriod
Description: [P85] is valid only if this equals [P45C]
Transactional error (en): Box P85 must equal Box P45C

Error code: 9042 443
Location: [CTP]/Step1/VGECclaim
Description: If [P90] is present the following should be true: [P45D] is present
Transactional error (en): Box P90 can only be completed if Box P45D is completed

Error code: 9044 443
Location: [CTP]/Step1/VGECclaim
Description: [P90] is valid only if this equals [P45D]
Transactional error (en): Box P90 must equal Box P45D

Error code: 9045 443
Location: [CTP]/Step1/TotalAVECandVGECforTheAccountingPeriod
Description: [P95] is valid only if this equals (The sum of [P80], [P81], and [P90])
Transactional error (en): Box P95 must equal the sum of Boxes P80, P81 and P90

Error code: 9046 443
Location: [CTP]/Step1/RemainingCorporationTaxLiability
Description: If [P70] is not present and [475] is greater than or equal to [530] then [P100] must equal [475] minus [530], else if [P70] is not present and [475] is less than [530] then [P100] must equal zero.
Transactional error (en): If Box P70 is not completed and Box 475 is greater than or equal to Box 530, then Box P100 must equal Box 475 minus Box 530. If Box P70 is not completed and Box 475 is less than Box 530, then Box P100 must equal 0 (zero)

Error code: 9047 443
Location: [CTP]/Step1/RemainingCorporationTaxLiability
Description: [P110] should be present if [P100] is present
Transactional error (en): Box P110 must be completed if Box P100 is completed

Error code: 9048 444
Location: [CTP]/Step1/IncomeTaxDeductedFromProfits
Description: If [P105] is present the following should be true: [P100] is present
Transactional error (en): Box P105 can only be completed if Box P100 is completed

Error code: 9049 444
Location: [CTP]/Step1/IncomeTaxDeductedFromProfits
Description: [P105] is valid only if this does not exceed [515]
Transactional error (en): Box P105 must not be greater than Box 515

Error code: 9050 444
Location: [CTP]/Step1/IncomeTaxDeductedFromProfits
Description: [P105] is valid only if this does not exceed [P100]
Transactional error (en): Box P105 must not be greater than Box P100

Error code: 9051 444
Location: [CTP]/Step1/MaximumAmountAvailableForStep1SetOff
Description: If [P110] is present the following should be true: [P100] is present
Transactional error (en): Box P110 can only be completed if Box P100 is completed

Error code: 9052 444
Location: [CTP]/Step1/MaximumAmountAvailableForStep1SetOff
Description: [P110] is valid only if this equals ([P100] minus [P105])
Transactional error (en): Box P110 must equal Box P100 minus Box P105

Error code: 9053 444
Location: [CTP]/Step1/AmountOfAVECVGECusedToDischargeCorporationTaxAtStep1
Description: Must equal the lesser of [P95] and [P110]. If [P110] is not present then [P115] must equal zero
Transactional error (en): Box P115 must equal the lesser of Boxes P95 and P110. If Box P110 is not completed then Box P115 must equal 0 (zero)

Error code: 9054 444
Location: [CTP]/Step1/AmountOfAVECVGECusedToDischargeCorporationTaxAtStep1
Description: [P235] should be present if [P115] is present
Transactional error (en): Box P235 must be completed if Box P115 is completed

Error code: 9055 445
Location: [CTP]/Step2
Description: If [SP051] is present then [SP041] should be present
Transactional error (en): The Step 2 section on supplementary page CT600P can only be completed if the Step 1 section on the same page is completed

Error code: 9056 445
Location: [CTP]/Step2
Description: [SP071] should be present if [SP051] is present
Transactional error (en): The 'AVEC and VGEC carried forward' section on supplementary page CT600P must be completed if the Step 2 section on the same supplementary is completed

Error code: 9057 445
Location: [CTP]/Step2/Step1BalanceCarriedForwardToStep2
Description: [P120] is valid only if this equals ([P95] minus [P115])
Transactional error (en): Box P120 must equal Box P95 minus Box P115

Error code: 9058 445
Location: [CTP]/Step2/CorporationTaxChargeOnAVECandVGECforThisAP
Description: [P125] must not be less than [P95] multiplied by [FULL RATE OF CT] at either [30] or [35]
Transactional error (en): Box P125 must not be less than Box P95 multiplied by [FULL RATE OF CT] at either the return period start date in Box 30 or the return period end date in Box 35

Error code: 9059 446
Location: [CTP]/Step2/TotalAVECandVGECarisingInThisAPlessCorporationTaxChargeOnTheAVECandVGECforThisAP
Description: [P130] is valid only if this equals ([P95] minus [P125])
Transactional error (en): Box P130 must equal Box P95 minus Box P125

Error code: 9060 446
Location:
[CTP]/Step2/AVECandVGECarisingInThisAPlessRemainingCorporationTaxLiabilityAtStep1
Description: If [P110] is less than [P95] then [P135] must equal [P95] - [P110], else [P135] must equal zero
Transactional error (en): If Box P110 is less than P95 then Box P135 must equal Box P95 minus Box P110 otherwise Box P135 must equal 0 (zero)

Error code: 9061 446
Location: [CTP]/Step2/Step2RestrictionCarriedForwardToNextAP
Description: [P140] is valid only if this does not exceed [P120]
Transactional error (en): Box P140 must not be greater than Box P120

Error code: 9062 446
Location: [CTP]/Step2/Step2RestrictionCarriedForwardToNextAP
Description: [P140] is valid only if this equals [P200]
Transactional error (en): Box P140 must equal Box P200

Error code: 9063 446
Location: [CTP]/Step2/Step2RestrictionCarriedForwardToNextAP
Description: If [P130] is less than [P135] then [P140] must equal [P135] - [P130], else [P140] must equal zero
Transactional error (en): If Box P130 is less than P135 then Box P140 must equal Box P135 minus Box P130 otherwise Box P140 must equal 0 (zero)

Error code: 9064 447
Location: [CTP]/Step3
Description: If [SP057] is present the following should be true: [SP051] is present
Transactional error (en): The Step 3 section on supplementary page CT600P can only be completed if the Step 2 section on the same supplementary is completed

Error code: 9065 447
Location: [CTP]/Step3/Step2BalanceCarriedForwardToStep3
Description: [P145] is valid only if this equals ([P120] minus [P140])
Transactional error (en): Box P145 must equal Box P120 minus Box P140

Error code: 9066 447
Location: [CTP]/Step3/AmountUsedToDischargeCorporationTaxLiabilityOnAnotherAP
Description: [P150] is valid only if this does not exceed [P145]
Transactional error (en): Box P150 must not be greater than Box P145

Error code: 9067 448
Location: [CTP]/Step4
Description: If [SP060] is present the following should be true: [SP057] is present
Transactional error (en): The Step 4 section on supplementary page CT600P can only be completed if the Step 3 section on the same supplementary is completed

Error code: 9068 448
Location: [CTP]/Step4/Step3BalanceCarriedForwardToStep4
Description: [P155] is valid only if this equals ([P145] minus [P150])
Transactional error (en): Box P155 must equal Box P145 minus Box P150

Error code: 9069 448
Location: [CTP]/Step4/CreditSurrenderedToGroupMember
Description: [P160] is valid only if this does not exceed [P155]
Transactional error (en): Box P160 must not be greater than Box P155

Error code: 9070 448
Location: [CTP]/Step4/CreditSurrenderedToGroupMember
Description: [P220] should be present if [P160] is present
Transactional error (en): Box P220 must be completed if Box P160 is completed

Error code: 9071 448
Location: [CTP]/Step4/CreditSurrenderedToGroupMember
Description: [SP085] should be present if [P160] is present
Transactional error (en): The 'Details of AVEC and VGEC surrendered' section on supplementary page CT600P must be completed if Box P160 is completed

Error code: 9072 449
Location: [CTP]/Step5
Description: If [SP063] is present the following should be true: [SP060] is present
Transactional error (en): The Step 5 section on supplementary page CT600P can only be completed if the Step 4 section on the same supplementary is completed

Error code: 9073 449
Location: [CTP]/Step5/Step4BalanceCarriedForwardToStep5
Description: [P165] is valid only if this equals ([P155] minus [P160])
Transactional error (en): Box P165 must equal Box P155 minus Box P160

Error code: 9074 449
Location:
[CTP]/Step5/AmountUsedToDischargeOtherCompanyLiabilityOnThisCorporationTaxSelfAssessment
Description: [P170] is valid only if this does not exceed [P165]
Transactional error (en): Box P170 must not be greater than Box P165

Error code: 9075 449
Location: [CTP]/Step5/AmountUsedToDischargeOtherCompanyLiabilityOnThisCorporationTaxSelfAssessment
Description: [P240] should be present if [P170] is present
Transactional error (en): Box P240 must be completed if Box P170 is completed

Error code: 9076 449
Location: [CTP]/Step5/AmountUsedToDischargeOtherCompanyLiabilityOnThisCorporationTaxSelfAssessment
Description: [P180] should be present if [P170] is present
Transactional error (en): Box P180 must be completed if Box P170 is completed

Error code: 9077 450
Location: [CTP]/Step5/AmountUsedToDischargeAnyOtherCompanyLiability
Description: [P175] is valid only if this does not exceed ([P165] minus [P170])
Transactional error (en): Box P175 must not be greater than Box P165 minus Box P170

Error code: 9078 450
Location: [CTP]/Step5/AmountUsedToDischargeAnyOtherCompanyLiability
Description: [P180] should be present if [P175] is present
Transactional error (en): Box P180 must be completed if Box P175 is completed

Error code: 9079 450
Location: [CTP]/Step5/TotalUsedToDischargeOtherCompanyLiability
Description: [P180] is valid only if this equals ([P170] plus [P175])
Transactional error (en): Box P180 must equal the sum of Boxes P170 and P175

Error code: 9080 450
Location: [CTP]/Step6
Description: If [SP068] is present the following should be true: [SP063] is present
Transactional error (en): The Step 6 section on supplementary page CT600P can only be completed if the Step 5 section on the same supplementary is completed

Error code: 9081 451
Location: [CTP]/Step6/AmountsNotPayable
Description: [P185] is valid only if this does not exceed ([P165] minus [P180])
Transactional error (en): Box P185 must not be greater than Box P165 minus Box P180

Error code: 9083 451
Location: [CTP]/Step6/PayableAVECandVGEC
Description: [P190] is valid only if this equals ([P165] minus ([P180] plus [P185]))
Transactional error (en): Box P190 must equal Box P165 minus the sum of Boxes P180 and P185

Error code: 9085 451
Location: [CTP]/AVECVGECcarriedForward
Description: If [SP071] is present the following should be true: [SP035] is present or [SP051] is present
Transactional error (en): If the 'AVEC and VGEC carried forward' section is present on supplementary page CT600P then the 'Pre-step 1 restriction' section or the Step 2 section must be completed on the same supplementary page

Error code: 9086 452
Location: [CTP]/AVECVGECcarriedForward/PreStep1Restriction
Description: [P195] is valid only if this equals [P65]
Transactional error (en): Box P195 must equal Box P65

Error code: 9087 452
Location: [CTP]/AVECVGECcarriedForward/Step2Restriction
Description: [P200] is valid only if this equals [P140]
Transactional error (en): Box P200 must equal Box P140

Error code: 9088 452
Location: [CTP]/AVECVGECcarriedForward/SurrenderedToOtherGroupCompany
Description: If [P205] is present the following should be true: [P215] is present
Transactional error (en): If Box P205 is completed then Box P215 must be completed

Error code: 9089 452
Location: [CTP]/AVECVGECcarriedForward/SurrenderedToOtherGroupCompany
Description: [P205] is valid only if this does not exceed ([P195] plus [P200])
Transactional error (en): Box P205 must not be greater than the sum of Boxes P195 and P200

Error code: 9090 280
Location: [CTG]/ProfitsBeforeDeductions/LossesBroughtForward/Total
Description: [G35C] should equal [225]
Transactional error (en): Box G35C must equal Box 225

Error code: 9091 281
Location: [CTG]/ProfitsBeforeDeductions/DeficitsBroughtForward/Total
Description: If [G40C] is present, [230] should be present
Transactional error (en): Box G40C can only be completed if Box 230 is completed

Error code: 9092 281
Location: [CTG]/ProfitsBeforeDeductions/DeficitsBroughtForward/Total
Description: [G40C] should equal [G40B]
Transactional error (en): Box G40C must equal Box G40B

Error code: 9093 281
Location: [CTG]/ProfitsBeforeDeductions/DeficitsBroughtForward/Total
Description: [G40C] should equal [230]
Transactional error (en): Box G40C must equal Box 230

Error code: 9095 282
Location:
[CTG]/ProfitsBeforeDeductions/ProfitsBeforeOtherDeductionsAndReliefs/NorthernIreland
Description: [G45A] should equal [G30A]
Transactional error (en): Box G45A must equal Box G30A

Error code: 9096 282
Location:
[CTG]/ProfitsBeforeDeductions/ProfitsBeforeOtherDeductionsAndReliefs/RestOfUK
Description: [G45B] must equal [G30B] minus ([G35B] plus [G40B])
Transactional error (en): Box G45B must equal Box G30B minus the sum of Boxes G35B and G40B

Error code: 9097 282
Location: [CTG]/ProfitsBeforeDeductions/ProfitsBeforeOtherDeductionsAndReliefs/Total
Description: If [G45C] is present, [235] should be present
Transactional error (en): Box G45C can only be completed if Box 235 is completed

Error code: 9098 282
Location: [CTG]/ProfitsBeforeDeductions/ProfitsBeforeOtherDeductionsAndReliefs/Total
Description: If [G45C] is present, [G45A] or [G45B] should be present
Transactional error (en): Box G45C can only be completed if Box G45A or Box G45B are completed

Error code: 9100 51
Location: /IRenvelope/CompanyTaxReturn/CompanyInformation/Reference
Description: There must be a Key element in the Irheader whose Type attribute is UTR and whose content is the same as the entry in [3].
Transactional error (en): There must be a Key element in the IRheader whose Type attribute is UTR and matches the tax reference in Box 3
Transactional error (cy): Mae'n rhaid bod yna elfen Allweddol yn yr IRheader sydd â'i briodoledd Teip yn UTR ac sy'n cyd-fynd â'r cyfeirnod treth ym Mlwch 3

Error code: 9101 53
Location: /IRenvelope/CompanyTaxReturn/CompanyInformation/PeriodCovered
Description: [35] should be less than 12 months after [30]
Transactional error (en): The return period covered in Boxes 30 and 35 must not be longer than 12 months
Transactional error (cy): Ni ddylai cyfnod y ffurflen dreth a gwmpasir ym Mlychau 30 a 35 fod yn hirach na 12 mis

Error code: 9102 52
Location: /IRenvelope/CompanyTaxReturn/CompanyInformation/NorthernIreland
Description: If [N009] is present then [35] must be on or after '2050-04-01'
Transactional error (en): Boxes 5, 6, 7 and 8 can only be completed if the To date in Box 35 is on or after 01 April 2050

Error code: 9103 53
Location: /IRenvelope/CompanyTaxReturn/CompanyInformation/PeriodCovered/From
Description: [30] cannot be later than yesterday
Transactional error (en): The return period From date in Box 30 must not be later than yesterday
Transactional error (cy): Ni ddylai dyddiad I cyfnod y ffurflen dreth ym Mlwch 30 fod yn hwyrach na ddoe

Error code: 9105 54
Location: /IRenvelope/CompanyTaxReturn/CompanyInformation/PeriodCovered/To
Description: [35] should be on or after [30]
Transactional error (en): The return period To date in Box 35 must be on or after the return period From date in Box 30
Transactional error (cy): Mae'n rhaid i ddyddiad I cyfnod y ffurflen dreth ym Mlwch 35 fod ar neu ar ôl dyddiad O cyfnod y ffurflen dreth ym Mlwch 30

Error code: 9106 54
Location: /IRenvelope/CompanyTaxReturn/CompanyInformation/PeriodCovered/To
Description: [35] cannot be later than today unless [4] = 3.
Transactional error (en): The return period To date cannot be later than today unless the type of company is 3 (Company in liquidation which is chargeable at the main rate following the first period after liquidation)
Transactional error (cy): Ni all dyddiad I cyfnod y ffurflen dreth fod yn hwyrach na heddiw heblaw bod y math o gwmni yn 3 (Cwmni mewn datodiad sy'n drethadwy ar y brif gyfradd yn dilyn y cyfnod cyntaf ar ôl datodiad)

Error code: 9107 52
Location:
/IRenvelope/CompanyTaxReturn/CompanyInformation/NorthernIreland/NIemployer
Description: If [7] is present then [6] must be present
Transactional error (en): If Box 7 is completed then Box 6 must be completed

Error code: 9108 53
Location:
/IRenvelope/CompanyTaxReturn/CompanyInformation/NorthernIreland/SpecialCircumstanc
es
Description: [125] should be present if [8] is present
Transactional error (en): Box 125 must be completed if Box 8 is completed

Error code: 9109 55
Location:
/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/RegisteredAvoidanceScheme
Description: [140] must equal 'yes' if [65] equals 'yes' and [N003] does not equal 'amended'.
Transactional error (en): If the return type is New then Box 140 must be completed if Box 65
is completed
Transactional error (cy): Os ydy math y ffurflen dreth yn Newydd yna mae'n rhaid i Flwch 140
cael ei gwblhau os yw Blwch 65 wedi ei gwblhau

Error code: 9110 56
Location: /IRenvelope/CompanyTaxReturn/ReturnInfoSummary/TransferPricing
Description: [70] and [75] cannot both be 'yes'
Transactional error (en): Boxes 70 and 75 cannot both be completed
Transactional error (cy): Ni all Blychau 70 a 75 ill dau cael eu cwblhau

Error code: 9112 56
Location: /IRenvelope/CompanyTaxReturn/ReturnInfoSummary/Accounts
Description: If [90A] is absent or not "PDF accounts attached with explanation", then there
must be no instance of [N106] with a type attribute of 'accounts'.
Transactional error (en): You can only provide a set of PDF accounts if you also complete the
'No accounts reason' with the value of 'PDF accounts attached with explanation'
Transactional error (cy): Gallwch dim ond rhoi set o gyfrifon PDF os ydych hefyd yn cwblhau'r
'Rheswm dim cyfrifon' gyda'r gwerth 'Cyfrifon PDF sydd wedi eu hatodi ynghyd ag esboniad'

Error code: 9113 56
Location: /IRenvelope/CompanyTaxReturn/ReturnInfoSummary/Accounts
Description: If [90A] is absent then the Accounts child of [N107] must be present.
Transactional error (en): You must provide a set of iXBRL accounts if the 'No accounts
reason' is absent
Transactional error (cy): Mae'n rhaid i chi gyflwyno set o gyfrifon iXBRL os yw'r 'Rheswm dim
cyfrifon' yn absennol

Error code: 9114 56
Location: /IRenvelope/CompanyTaxReturn/ReturnInfoSummary/Accounts
Description: If [90A] is absent or "PDF accounts attached with explanation", then exactly one
of [80A] or [85A] must be present.
Transactional error (en): If 'No accounts reason' is absent or has been completed with 'PDF
accounts attached with explanation' you must complete either 'This period accounts' or
'Different period accounts'
Transactional error (cy): Os yw'r 'Rheswm dim cyfrifon' yn absennol neu wedi ei gwblhau
gyda 'Cyfrifon PDF sydd wedi eu hatodi ynghyd ag esboniad' rhaid i chi gwblhau naill ai
'Cyfrifon y cyfnod hwn' neu 'Cyfrifon cyfnod gwahanol'

Error code: 9115 57
Location:
/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/Accounts/NoAccountsReason
Description: If [90A] equals 'Amendment - a/cs already submitted' then [N003] must equal
'amended'.
Transactional error (en): Amendment - accounts already submitted' cannot be used if the
return type is New
Transactional error (cy): Diwygiad - ni ellid defnyddio cyfrifon sydd eisoes wedi eu cyflwyno
os yw'r math o ffurflen dreth yn Newydd

Error code: 9116 56
Location: /IRenvelope/CompanyTaxReturn/ReturnInfoSummary/Accounts
Description: If [90A] is present and not "PDF accounts attached with explanation", then
neither [80A] nor [85A] may be present.
Transactional error (en): If 'No accounts reason' is present and has not been completed with
'PDF accounts attached with Explanation' you must not complete either 'This period
accounts' or 'Different period accounts'
Transactional error (cy): Os yw ''Rheswm dim cyfrifon' yn bresennol ac nid yw wedi ei
gwblhau gyda 'Cyfrifon PDF sydd wedi eu hatodi ynghyd ag esboniad' ni ddylech gwblhau
naill ai 'Cyfrifon y cyfnod hwn' neu 'Cyfrifon cyfnod gwahanol'

Error code: 9117 59
Location:
/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/Computations/NoComputationsReaso
n
Description: If [90B] is present, then there must be no instance of [N106] with a type
attribute of 'computations'
Transactional error (en): Computations in PDF format are attached so a reason for no
Computations must not be completed
Transactional error (cy): Mae Cyfrifiannau wedi eu hatodi mewn fformat PDF felly ni ddylid
cwblhau rheswm ar gyfer dim Cyfrifiannau

Error code: 9118 59
Location:
/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/Computations/NoComputationsReaso
n
Description: If [90B] is present, then there must be no Computation element as a child of
[N107]
Transactional error (en): Computations in iXBRL format are attached so a reason for no
Computations must not be provided
Transactional error (cy): Mae Cyfrifiannau wedi eu hatodi mewn fformat iXBRL felly ni ddylid
rhoi rheswm ar gyfer dim Cyfrifiannau

Error code: 9119 59
Location:
/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/Computations/NoComputationsReaso
n
Description: If [90B] equals 'Amendment - comps already submitted' then [N003] must equal
'amended'.
Transactional error (en): Amendments - computations already submitted' cannot be used if
the return type is New
Transactional error (cy): Diwygiadau - ni ellid defnyddio cyfrifiannu sydd eisoes wedi eu
cyflwyno os yw'r math o ffurflen dreth yn Newydd

Error code: 9120 61
Location:
/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600A
Description: If [95] equals 'yes' and [N003] equals 'new', then [N095] must be present.
Transactional error (en): Supplementary form CT600A must be present if Box 95 is
completed and the return type is New
Transactional error (cy): Mae'n rhaid i'r ffurflen atodol CT600A fod yn bresennol os yw Blwch
95 wedi ei gwblhau ac mae'r math o ffurflen dreth yn Newydd

Error code: 9121 61
Location:
/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600B
Description: If [100] equals 'yes' and [N003] equals 'new', then there must be a [N096] page
present.
Transactional error (en): Supplementary form CT600B must be present if Box 100 is
completed and the return type is New
Transactional error (cy): Mae'n rhaid i'r ffurflen atodol CT600B fod yn bresennol os yw Blwch
100 wedi ei gwblhau ac mae'r math o ffurflen dreth yn Newydd

Error code: 9122 114
Location: /IRenvelope/CompanyTaxReturn/IndicatorsAndInformation/VeryLargeQIPs
Description: [631] should not be present if [630] is present
Transactional error (en): Box 631 must not be completed if Box 630 is completed.

Error code: 9123 61
Location:
/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600C
Description: If [105] equals 'yes' and [N003] equals 'new', then there must be a [N097] page
present.
Transactional error (en): Supplementary form CT600C must be present if Box 105 is
completed and the return type is New
Transactional error (cy): Mae'n rhaid i'r ffurflen atodol CT600C fod yn bresennol os yw Blwch
105 wedi ei gwblhau ac mae'r math o ffurflen dreth yn Newydd

Error code: 9124 62
Location:
/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600D
Description: If [110] equals 'yes' and [N003] equals 'new', then [N098] must be present.
Transactional error (en): Supplementary form CT600D must be present if Box 110 is
completed and the return type is New
Transactional error (cy): Mae'n rhaid i'r ffurflen atodol CT600D fod yn bresennol os yw Blwch
110 wedi ei gwblhau ac mae'r math o ffurflen dreth yn Newydd

Error code: 9125 62
Location:
/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600E
Description: If [115] equals 'yes' and [N003] equals 'new', then [N099] must be present.
Transactional error (en): Supplementary form CT600E must be present if Box 115 is
completed and the return type is New
Transactional error (cy): Mae'n rhaid i'r ffurflen atodol CT600E fod yn bresennol os yw Blwch
115 wedi ei gwblhau ac mae'r math o ffurflen dreth yn Newydd

Error code: 9126 62
Location:
/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600F
Description: If [120] equals 'yes' and [N003] equals 'new', then [N100] must be present.
Transactional error (en): Supplementary form CT600F must be present if Box 120 is
completed and the return type is New
Transactional error (cy): Mae'n rhaid i'r ffurflen atodol CT600F fod yn bresennol os yw Blwch
120 wedi ei gwblhau ac mae'r math o ffurflen dreth yn Newydd

Error code: 9127 62
Location:
/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600F
Description: [200] should be present if [120] equals 'yes'
Transactional error (en): If Box 120 is completed then Box 200 must be completed.
Transactional error (cy): Os yw Blwch 120 wedi ei gwblhau yna mae'n rhaid i Flwch 200 gael
ei gwblhau.

Error code: 9128 63
Location:
/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600G
Description: [125] should not be present if [8] is absent and ([6] is present or [7] is present)
Transactional error (en): Box 125 must not be completed if Boxes 6 or 7 are completed and Box 8 is not completed

Error code: 9129 63
Location:
/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600H
Description: If [130] equals 'yes' and [N003] equals 'new', then [N102] must be present.
Transactional error (en): Supplementary form CT600H must be present if Box 130 is completed and the return type is New
Transactional error (cy): Mae'n rhaid i'r ffurflen atodol CT600H fod yn bresennol os yw Blwch 130 wedi ei gwblhau ac mae'r math o ffurflen dreth yn Newydd

Error code: 9130 63
Location:
/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600H
Description: If [130] equals 'yes' then [645] must equal 'yes'.
Transactional error (en): If Box 130 is completed then Box 645 must be completed
Transactional error (cy): Os yw Blwch 130 wedi ei gwblhau yna mae'n rhaid i Flwch 645 gael ei gwblhau

Error code: 9131 63
Location:
/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600G
Description: [125] should not be present if [5] is absent
Transactional error (en): Box 125 must not be completed if Box 5 is not completed

Error code: 9132 63
Location:
/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600I
Description: If [135] equals 'yes' and [N003] equals 'new', then [N103] must be present.
Transactional error (en): Supplementary form CT600I must be present if Box 135 is completed and the return type is New
Transactional error (cy): Mae'n rhaid i'r ffurflen atodol CT600I fod yn bresennol os yw Blwch 135 wedi ei gwblhau ac mae'r math o ffurflen dreth yn Newydd

Error code: 9133 63
Location:
/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600G
Description: If [125] equals 'yes', [N101] must be present
Transactional error (en): Supplementary form CT600G must be present if Box 125 is completed

Error code: 9134 64
Location:
/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600J
Description: If [140] equals 'yes' then [65] must equal 'yes'
Transactional error (en): If Box 140 is completed then Box 65 must be completed
Transactional error (cy): Os yw Blwch 140 wedi ei gwblhau yna mae'n rhaid i Flwch 65 gael ei gwblhau

Error code: 9135 63
Location:
/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600G
Description: [G90] must be present if [125] and [280] are present.
Transactional error (en): Box G90 must be completed if Boxes 125 and 280 are completed

Error code: 9136 64
Location:
/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600J
Description: If [140] equals 'yes' and [N003] equals 'new', then [N104] must be present.
Transactional error (en): Supplementary form CT600J must be present if Box 140 is completed and the return type is New
Transactional error (cy): Mae'n rhaid i'r ffurflen atodol CT600J fod yn bresennol os yw Blwch 140 wedi ei gwblhau ac mae'r math o ffurflen dreth yn Newydd

Error code: 9137 64
Location:
/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600K
Description: If [141] = 'yes' and [N003] = 'new', then [N113] should be present.
Transactional error (en): Supplementary form CT600K must be present if Box 141 is completed and the return type is New
Transactional error (cy): Mae'n rhaid i'r ffurflen atodol CT600K fod yn bresennol os yw Blwch 141 wedi ei gwblhau ac mae'r math o ffurflen dreth yn Newydd

Error code: 9138 83
Location:
/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/NorthernIrelandProfitsIncluded
Description: If [325] is present then [5] must be present
Transactional error (en): Box 325 can only be completed if Box 5 is completed

Error code: 9139 83
Location:
/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/NorthernIrelandProfitsIncluded
Description: [325] must not exceed [315]
Transactional error (en): Box 325 must not be greater than Box 315

Error code: 9140 67
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation
Description: If [F45] is present then [450] must be present and greater than or equal to [F45]
Transactional error (en): If Box F45 is completed then Box 450 must be greater than or equal to that entry
Transactional error (cy): Os yw Blwch F45 wedi ei gwblhau yna mae'n rhaid i Flwch 450 fod yn fwy na neu'n hafal i'r cofnod hwnnw

Error code: 9141 105
Location: /IRenvelope/CompanyTaxReturn/TaxReconciliation/VaccineCredit
Description: [535] must not be used.
Transactional error (en): Box 535 must not be used

Error code: 9142 109
Location: /IRenvelope/CompanyTaxReturn/TaxReconciliation/NIcorporationTaxIncluded
Description: If [586] is present then [5] must be present
Transactional error (en): Box 586 can only be completed if Box 5 is completed

Error code: 9143 86
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearOne/Details/TaxRate
Description: If [4] equals '3' or '9' or '10' or '11' then [340] should equal an applicable value from [FULL RATE OF CT] or [CT RATE FOR NI TRADING PROFITS]
Transactional error (en): If the type of company in Box 4 is 3 (Company in liquidation) or 9 (Real Estate Investment Trust C — residual company) or 10 (Real Estate Investment Trust C – tax-exempt company) or 11 (Non-UK resident company) then an applicable tax rate from one of [FULL RATE OF CT] or [CT RATE FOR NI TRADING PROFITS] must be used

Error code: 9144 67
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation
Description: [330] should be present if [315] exceeds 0
Transactional error (en): Box 330 must be completed if Box 315 is greater than 0 (zero)
Transactional error (cy): Mae'n rhaid cwblhau Blwch 330 os yw Blwch 315 yn fwy na 0 (sero)

Error code: 9145 86
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearOne/Details/TaxRate
Description: If [4] equals '6', '7' or '8' then [340] should equal [FULL RATE OF CT] or [SMALL CO RATE OF CT] or [CT RATE FOR NI TRADING PROFITS]
Transactional error (en): If the type of company is 6 (Members' club or voluntary association), 7 (Property management company) or 8 (Charity or owned by a charity) then an applicable tax rate from one of [FULL RATE OF CT], [SMALL CO RATE OF CT] or [CT RATE FOR NI TRADING PROFITS] must be used

Error code: 9146 67
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation
Description: [430] should be present if [345] or [395] is present.
Transactional error (en): Box 430 must be completed if Box 345 or Box 395 is completed
Transactional error (cy): Mae'n rhaid cwblhau Blwch 430 os yw Blwch 345 neu Flwch 395 wedi eu cwblhau

Error code: 9147 86
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearOne/Details/TaxRate
Description: If [4] equals '3', '4', '6', '7', '8', '9', or '0' and [CT RATE FOR NI TRADING PROFITS] is different to all other CT rates and [CT RATE FOR NI TRADING PROFITS] appears in [340] then [586] must be completed.
Transactional error (en): If the type of company is 0 (UK trading or Professional Services or CASC), 3 (Company in liquidation), 4 (Asset holding company), 6 (Members' club or voluntary association), 7 (Property management company), 8 (Charity or owed by a charity) or 9 (Real Estate Investment Trust C - residual company) and the [CT RATE FOR NI TRADING PROFITS] of tax is different to all other CT rates and has been used then Box 586 must be completed

Error code: 9148 68
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/Trading
Description: [165] should be present if [155] exceeds 0
Transactional error (en): Box 165 must be completed if Box 155 is greater than 0 (zero)
Transactional error (cy): Mae'n rhaid cwblhau Blwch 165 os yw Blwch 155 yn fwy na 0 (sero)

Error code: 9149 69
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/Trading/LossesBroughtForward
Description: [160] should not exceed [155]
Transactional error (en): Box 160 must not be greater than Box 155
Transactional error (cy): Ni ddylai Blwch 160 fod yn fwy na Blwch 155

Error code: 9150 69
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/Trading/LossesBroughtForward
Description: [155] should be greater than 0 if [160] is present
Transactional error (en): If Box 160 is completed then Box 155 must be greater than 0 (zero)
Transactional error (cy): Os yw Blwch 160 wedi ei gwblhau yna mae'n rhaid i Flwch 155 fod yn fwy na 0 (sero).

Error code: 9151 Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/Trading/NetProfits Description: [165] should equal [155] minus [160] Transactional error (en): Box 165 must equal Box 155 minus Box 160 Transactional error (cy): Mae'n rhaid i Flwch 165 fod yn hafal i Flwch 155 llai Blwch 160	69
Error code: 9152 Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearTwo/Details/TaxRate Description: If [4] equals '3' or '9' or '10' or '11' then [390] should equal an applicable value from [FULL RATE OF CT] or [CT RATE FOR NI TRADING PROFITS] Transactional error (en): If the type of company in Box 4 is 3 (Company in liquidation) or 9 (Real Estate Investment Trust C — residual company) or 10 (Real Estate Investment Trust C – tax-exempt company) or 11 (Non-UK resident company) then an applicable tax rate from one of [FULL RATE OF CT] or [CT RATE FOR NI TRADING PROFITS] must be used for the second financial year	89
Error code: 9153 Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearTwo/Details/TaxRate Description: If [4] equals '6', '7' or '8' then [390] should equal [FULL RATE OF CT] or [SMALL CO RATE OF CT] or [CT RATE FOR NI TRADING PROFITS] Transactional error (en): If the type of company is 6 (Members' club or voluntary association), 7 (Property management company) or 8 (Charity or owned by a charity) then an applicable tax rate from one of [FULL RATE OF CT], [SMALL CO RATE OF CT] or [CT RATE FOR NI TRADING PROFITS] must be used for the second financial year	89
Error code: 9154 Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/TonnageTaxProfits Description: [120] should equal 'yes' or [N003] should equal 'amended' if [200] is present Transactional error (en): Box 200 can only be completed if Box 120 is completed or the return type is Amended Transactional error (cy): Gellir ond cwblhau Blwch 200 os yw Blwch 120 wedi ei gwblhau neu mae'r math o ffurflen dreth yn 'Diwygiedig'	72
Error code: 9155 Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/TonnageTaxProfits Description: [200] must equal [F70] if [F70] is present. Transactional error (en): If Box F70 is completed then Box 200 must equal Box F70 Transactional error (cy): Os yw Blwch F70 wedi ei gwblhau yna mae'n rhaid i Flwch 200 fod yn hafal i Flwch F70	72
Error code: 9156 Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearTwo/Details/TaxRate Description: If [4] equals '3', '4', '6', '7', '8', '9', or '0' and [CT RATE FOR NI TRADING PROFITS] is different to all other CT rates and [CT RATE FOR NI TRADING PROFITS] appears in [390] then [586] must be completed. Transactional error (en): If the type of company is 0 (UK trading or Professional Services or CASC), 3 (Company in liquidation), 4 (Asset holding company), 6 (Members' club or voluntary association), 7 (Property management company), 8 (Charity or owed by a charity) or 9 (Real Estate Investment Trust C - residual company) and the [CT RATE FOR NI TRADING PROFITS] of tax is different to all other CT rates and has been used for the second financial year, then Box 586 must be completed	89
Error code: 9157 Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargeableGains/AllowableLosses Description: [215] should not exceed [210] Transactional error (en): Box 215 must not be greater than Box 210 Transactional error (cy): Ni ddylai Blwch 215 fod yn fwy na Blwch 210	73
Error code: 9158 Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargeableGains/AllowableLosses Description: [210] should be greater than 0 if [215] is present Transactional error (en): If Box 215 is completed then Box 210 must be greater than 0 (zero) Transactional error (cy): Os yw Blwch 215 wedi ei gwblhau yna mae'n rhaid i Flwch 210 fod yn fwy na 0 (sero)	73
Error code: 9159 Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargeableGains/NetChargeableGains Description: [220] should equal [210] minus [215] Transactional error (en): Box 220 must equal Box 210 minus Box 215 Transactional error (cy): Mae'n rhaid i Flwch 220 fod yn hafal i Flwch 210 llai Blwch 215	73

Error code: 9160 73
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/LossesBroughtForward
Description: [225] should not exceed the sum of [170], [175], [180], [185], [190], [195], [200], [205] and [220]
Transactional error (en): Box 225 must not be greater than the sum of Boxes 170, 175, 180, 185, 190, 195, 200, 205 and 220
Transactional error (cy): Ni ddylai Blwch 225 fod yn fwy na swm Blychau 170, 175, 180, 185, 190, 195, 200, 205 a 220

Error code: 9161 74
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/NonTradeDeficitsOnLoans
Description: [230] should not exceed the sum of [170], [175], [180], [185], [190], [195], [200], [205] and [220] minus [225]
Transactional error (en): Box 230 must not be greater than (the sum of Boxes 170, 175, 180, 185, 190, 195, 200, 205 and 220) minus Box 225
Transactional error (cy): Mae'n rhaid i Flwch 230 fod yn hafal i (swm Blychau 170, 175, 180, 185, 190, 195, 200, 205 a 220) llai Blwch 225

Error code: 9162 136
Location: /IRenvelope/CompanyTaxReturn/NorthernIrelandInformation
Description: If [N203] is present then [35] must be on or after '2050-04-01'
Transactional error (en): Boxes 856, 857 and 858 can only be completed if the 'To' date in Box 35 is on or after 01 April 2050

Error code: 9163 136
Location: /IRenvelope/CompanyTaxReturn/NorthernIrelandInformation/NIagainstUK
Description: If [856] is present, [310] should be present
Transactional error (en): Box 856 can only be completed if Box 310 is completed

Error code: 9164 137
Location: /IRenvelope/CompanyTaxReturn/NorthernIrelandInformation/NIagainstNI
Description: If [857] is present, [310] should be present
Transactional error (en): Box 857 can only be completed if Box 310 is completed

Error code: 9165 137
Location: /IRenvelope/CompanyTaxReturn/NorthernIrelandInformation/UKagainstNI
Description: If [858] is present, [310] should be present
Transactional error (en): Box 858 can only be completed if Box 310 is completed

Error code: 9166 75
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/UnquotedShares
Description: [240] should not exceed [235]
Transactional error (en): Box 240 must not be greater than Box 235
Transactional error (cy): Ni ddylai Blwch 240 fod yn fwy na Blwch 235

Error code: 9167 76
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/ManagementExpenses
Description: [245] should not exceed [235] minus [240]
Transactional error (en): Box 245 must not be greater than Box 235 minus Box 240
Transactional error (cy): Ni ddylai Blwch 245 fod yn fwy na Blwch 235 llai Blwch 240

Error code: 9168 217
Location: [CTC]/SurrenderedGroupRelief/NItradingLosses
Description: If [C46] is present then [5] must be present
Transactional error (en): Box C46 can only be completed if Box 5 is completed

Error code: 9169 76
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/UKpropertyBusinessLosses
Description: [250] should not exceed [235] minus ([240] plus [245])
Transactional error (en): Box 250 must not be greater than Box 235 minus (the sum of Boxes 240 and 245)
Transactional error (cy): Ni ddylai Blwch 250 fod yn fwy na Blwch 235 llai (swm Blychau 240 a 245)

Error code: 9170 76
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/CapitalAllowances
Description: [255] should not exceed [235] minus the sum of [240], [245] and [250]
Transactional error (en): Box 255 must not be greater than Box 235 minus (the sum of Boxes 240, 245 and 250
Transactional error (cy): Ni ddylai Blwch 255 fod yn fwy na Blwch 235 llai (swm Blychau 240, 245 a 250)

Error code: 9171 77
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/NonTradeDeficits
Description: [260] should not exceed [235] minus the sum of [240], [245], [250] and [255]
Transactional error (en): Box 260 must not be greater than Box 235 minus (the sum of Boxes 240, 245, 250 and 255)
Transactional error (cy): Ni ddylai Blwch 260 fod yn fwy na Blwch 235 llai (swm Blychau 240, 245, 250 a 255)

Error code: 9173 77
Location:
/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/NonTrading
LossIntangibles
Description: [265] should not exceed [235] minus the sum of [240], [245], [250], [255], [260]
and [263]
Transactional error (en): Box 265 must not be greater than Box 235 minus (the sum of Boxes
240, 245, 250, 255, 260 and 263)
Transactional error (cy): Ni ddylai Blwch 265 fod yn fwy na Blwch 235 llai (swm Blychau 240,
245, 250, 255, 260 a 263)

Error code: 9174 78
Location:
/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/TradingLoss
esCarriedBack
Description: [275] should exceed 0 if [280] is present
Transactional error (en): If Box 280 is completed then Box 275 must be greater than 0 (zero)
Transactional error (cy): Os yw Blwch 280 wedi ei gwblhau yna mae'n rhaid i Flwch 275 fod
yn fwy na 0 (sero)

Error code: 9175 78
Location:
/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/TradingLoss
es
Description: If [280] is not 'yes' then [275] must be less than or equal to the 'Arising' element
of [780/785]
Transactional error (en): If Box 280 is not completed then Box 275 must be less than or
equal to Box 780
Transactional error (cy): Os na yw Blwch 280 wedi ei gwblhau yna mae'n rhaid i Flwch 275
fod yn llai na neu'n hafal i Flwch 780

Error code: 9176 78
Location:
/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/TradingLoss
es
Description: [275] should not exceed [235] minus the sum of [240], [245], [250], [255], [260],
[263] and [265]
Transactional error (en): Box 275 must not be greater than Box 235 minus (the sum of Boxes
240, 245, 250, 255, 260, 263 and 265)
Transactional error (cy): Ni ddylai Blwch 275 fod yn fwy na Blwch 235 llai (swm Blychau 240,
245, 250, 255, 260, 263 a 265)

Error code: 9177 217
Location: [CTC]/SurrenderedGroupRelief/NItradingLosses
Description: [C46] must not exceed [C45]
Transactional error (en): Box C46 must not be greater than Box C45

Error code: 9178 79
Location:
/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/NonTradeC
apitalAllowances
Description: [290] should not exceed [235] minus the sum of [240], [245], [250], [255], [260],
[263], [265], [275] and [285]
Transactional error (en): Box 290 must not be greater than Box 235 minus (the sum of Boxes
240, 245, 250, 255, 260, 263, 265, 275 and 285)
Transactional error (cy): Ni ddylai Blwch 290 fod yn fwy na Blwch 235 llai (swm Blychau 240,
245, 250, 255, 260, 263, 265, 275 a 285)

Error code: 9179 79
Location:
/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/Total
Description: [295] should not exceed [235]
Transactional error (en): Box 295 must not be greater than Box 235
Transactional error (cy): Ni ddylai Blwch 295 fod yn fwy na Blwch 235

Error code: 9180 79
Location:
/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/Total
Description: [295] should equal the sum of [240], [245], [250], [255], [260], [263], [265], [275],
[285] and [290]
Transactional error (en): Box 295 must equal the sum of Boxes 240, 245, 250, 255, 260, 263,
265, 275, 285 and 290
Transactional error (cy): Mae'n rhaid i Flwch 295 fod yn hafal i swm Blychau 240, 245, 250,
255, 260, 263, 265, 275, 285 a 290

Error code: 9181 231
Location: [CTC]/SurrenderedGroupReliefForCarriedForwardLosses/NItradingLosses
Description: If [C161] is present then [5] must be present
Transactional error (en): Box C161 can only be completed if Box 5 is completed

Error code: 9182 231
Location: [CTC]/SurrenderedGroupReliefForCarriedForwardLosses/NItradingLosses
Description: [C161] must not exceed [C160]
Transactional error (en): Box C161 must not be greater than Box C160

Error code: 9183 150
Location: /IRenvelope/CompanyTaxReturn/NorthernIreland
Description: If [N101] is present, [125] must equal 'yes'
Transactional error (en): Supplementary form CT600G is present so Box 125 must be
completed

Error code: 9184 273
Location: [CTG]/Trading
Description: [G20C] should be present if [G5C] is positive.
Transactional error (en): Box G20 must be completed if Box G5 is completed

Error code: 9185 80
Location:
/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargesAndReliefs/GroupRelief
Description: [105] should equal 'yes' or [N003] should equal 'amended' if [310] is present
Transactional error (en): Box 310 can only be completed if Box 105 is completed or the return type is Amended
Transactional error (cy): Gellir ond cwblhau Blwch 310 os yw Blwch 105 wedi ei gwblhau neu mae'r math o ffurflen dreth yn 'Diwygiedig'

Error code: 9186 82
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargeableProfits
Description: [315] must equal the sum of all iterations of [335] plus the sum of all iterations of [385]
Transactional error (en): Box 315 must equal the sum of Boxes 335, 350, 365, 385, 400 and 415
Transactional error (cy): Mae'n rhaid i Flwch 315 fod yn hafal i swm Blychau 335, 350, 365, 385, 400 a 415

Error code: 9187 274
Location: [CTG]/Trading/Profits/Total
Description: If [G5C] is present then [155] should be present
Transactional error (en): Box G5C can only be completed if Box 155 is completed

Error code: 9188 82
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargeableProfits
Description: [N052b] must be submitted if [315] is greater than 0 and [35] falls in the financial year following the financial year of [30]
Transactional error (en): Financial year two information must be provided if Box 315 is greater than 0 (zero) and the return period To date in Box 35 falls in the financial year following that of the return period From date in Box 30
Transactional error (cy): Mae'n rhaid darparu gwybodaeth blwyddyn ariannol dau os yw Blwch 315 yn fwy na 0 (sero) a'r dyddiad I cyfnod y ffurflen dreth ym Mlwch 35 yn syrthio yn y flwyddyn ariannol sy'n dilyn dyddiad O cyfnody ffurflen dreth ym Mlwch 30

Error code: 9189 274
Location: [CTG]/Trading/Profits/Total
Description: If [G5C] is present, at least one of [G5A] or [G5B] should be present
Transactional error (en): Box G5C can only be completed if Box G5A or Box G5B are completed

Error code: 9190 82
Location:
/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/RingFenceProfitsIncluded
Description: [320] should not exceed [315]
Transactional error (en): Box 320 must not be greater than Box 315
Transactional error (cy): Ni ddylai Blwch 320 fod yn fwy na Blwch 315

Error code: 9191 274
Location: [CTG]/Trading/Profits/Total
Description: [G5C] should equal [G5A] plus [G5B].
Transactional error (en): Box G5C must equal the sum of Boxes G5A and G5B

Error code: 9192 274
Location: [CTG]/Trading/Profits/Total
Description: [G5C] should equal [155].
Transactional error (en): Box G5C must equal Box 155

Error code: 9194 275
Location: [CTG]/Trading/LossesBroughtForward/Total
Description: If [G10C] is present, [160] should be present.
Transactional error (en): Box G10C can only be completed if Box 160 is completed

Error code: 9195 85
Location:
/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearOne/Year
Description: [330] should equal the equivalent financial year of the date in [30]
Transactional error (en): Box 330 must equal the equivalent financial year of the return period From date in Box 30
Transactional error (cy): Mae'n rhaid i Flwch 330 fod yn hafal i'r flwyddyn ariannol gyfwerth o ddyddiad O cyfnod y ffurflen dreth ym Mlwch 30

Error code: 9196 275
Location: [CTG]/Trading/LossesBroughtForward/Total
Description: If [G10C] is present then [G10A] or [G10B] should be present.
Transactional error (en): Box G10C can only be completed if Box G10A or Box G10B are completed

Error code: 9197 85
Location:
/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearOne/Year
Description: Where [30] and [35] are in the same financial year, the sum of all iterations of [335] must equal [315].
Transactional error (en): Where the return period From date in Box 30 and the return period To date in Box 35 are in the same financial year then the sum of Boxes 335, 350 and 365 must equal Box 315
Transactional error (cy): Pan fo dyddiad O cyfnod y ffurflen dreth ym Mlwch 30 a'r dyddiad I cyfnod y ffurflen dreth ym Mlwch 35 yn yr unflwyddyn ariannol, mae'n rhaid i swm Blychau 335, 350 a 365 fod yn hafal i Flwch 315

Error code: 9198 85
Location:
/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearOne/Year
Description: Where [30] and [35] are in different financial years, the sum of all iterations of [335] must equal [315] divided by the number of days between [30] and [35] inclusive multiplied by the number of days between [30] and the end of financial year [330] inclusive. Rounding is applied such that values from x.5 upwards are rounded up, and values less than x.5 are rounded down (where x represents a whole number).
Transactional error (en): Where the return period From date in Box 30 and the return period To date in Box 35 are in different financial years then the sum of Boxes 335, 350 and 365 must equal Box 315 apportioned to the first financial year
Transactional error (cy): Pan fo dyddiad O cyfnod y ffurflen dreth ym Mlwch 30 a'r dyddiad I cyfnod y ffurflen dreth ym Mlwch 35 mewn blynyddoedd ariannol gwahanol, mae'n rhaid i swm Blychau 335, 350 a 365 fod yn hafal i Flwch 315, wedi ei ddosrannu i'r flwyddyn ariannol gyntaf

Error code: 9199 86
Location:
/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearOne/Details/TaxRate
Description: If [4] equals '5' then [340] should equal an applicable value from [FULL RATE OF CT], [SMALL CO RATE OF CT], [EQUIV. LOW CT RATE], [FULL RF RATE OF CT] or [RF SMALL CO RATE OF CT]
Transactional error (en): If the type of company is 5 (Insurance) than an applicable tax rate from one of [FULL RATE OF CT], [SMALL CO RATE OF CT], [EQUIV. LOW CT RATE], [FULL RF RATE OF CT] or [RF SMALL CO RATE OF CT] must be used

Error code: 9200 86
Location:
/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearOne/Details/TaxRate
Description: If [4] equals '0' then [340] should equal an applicable value from [FULL RATE OF CT], [SMALL CO RATE OF CT], [EQUIV. LOW CT RATE], [FULL RF RATE OF CT], [RF SMALL CO RATE OF CT] or [CT RATE FOR NI TRADING PROFITS]
Transactional error (en): If the type of company is 0 then an applicable tax rate from one of [FULL RATE OF CT], [SMALL CO RATE OF CT], [EQUIV. LOW CT RATE], [FULL RF RATE OF CT], [RF SMALL CO RATE OF CT] or [CT RATE FOR NI TRADING PROFITS] must be used

Error code: 9201 86
Location:
/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearOne/Details/TaxRate
Description: If [4] equals '4' then [340] should equal [FULL RATE OF CT] or [SMALL CO RATE OF CT] or [CT RATE FOR NI TRADING PROFITS]
Transactional error (en): If the type of company is 4 (Qualifying asset holding company) then an applicable tax rate from one of [FULL RATE OF CT], [SMALL CO RATE OF CT] or [CT RATE FOR NI TRADING PROFITS] must be used

Error code: 9202 86
Location:
/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearOne/Details/TaxRate
Description: If [4] equals '1' then [340] should equal [EQUIV. LOW CT RATE]
Transactional error (en): If the company type is 1 (Unit trust or open-ended investment company) than the [EQUIV. LOW CT RATE] of tax must be used
Transactional error (cy): Os yw'r math o gwmni yn 1 (Ymddiriedolaeth unedol neu gwmnïau bpuddsoddi enagored), yna mae'n rhaid defnyddio [CYFRADD CYFWERTH ISEL O CT]

Error code: 9203 86
Location:
/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearOne/Details/TaxRate
Description: If [4] equals '2' then [340] should equal [FULL RATE OF CT]
Transactional error (en): If the type of company is 2 (Close investment-holding company) then the [FULL RATE OF CT] of tax must be used

Error code: 9204 87
Location:
/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearOne/Details/Tax
Description: For each iteration of [N053], [345] should equal [335] multiplied by ([340] divided by 100) rounded to two decimal places (round up if third decimal is greater than or equal to 5, otherwise round down)
Transactional error (en): The amount of Tax must equal the Amount of profit multiplied by the Rate of tax e.g. Box 345 must equal Box 335 multiplied by Box 340
Transactional error (cy): Mae'n rhaid i swm y Dreth fod yn hafal i Swm yr elw wedi ei luosi â'r Gyfradd dreth h.y. mae'n rhaid i Flwch 345 fod yn hafal i Flwch 335 wedi ei luosi â Blwch 340

Error code: 9205 275
Location: [CTG]/Trading/LossesBroughtForward/Total
Description: [G10C] should equal [G10A] plus [G10B].
Transactional error (en): Box G10C must equal the sum of Boxes G10A and G10B

Error code: 9206 88
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearTwo
Description: [N052b] should not be present if [30] and [35] both fall within the same financial year
Transactional error (en): Financial year two information must not be completed if the accounting period falls within the same financial year.
Transactional error (cy): Ni ddylid cwblhau gwybodaeth blwyddyn ariannol dau os yw'r cyfnod cyfrifo yn syrthio o fewn yr un flwyddyn ariannol.

Error code: 9207 88
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearTwo/Year
Description: [380] should equal [330] plus 1
Transactional error (en): Box 380 must equal Box 330 plus one.
Transactional error (cy): Mae'n rhaid i Flwch 380 fod yn hafal i Blwch 330 plws un.

Error code: 9208 89
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearTwo/Details/TaxRate
Description: If [4] equals '5' then [390] should equal an applicable value from [FULL RATE OF CT], [SMALL CO RATE OF CT], [EQUIV. LOW CT RATE], [FULL RF RATE OF CT] or [RF SMALL CO RATE OF CT]
Transactional error (en): If the type of company is 5 (Insurance) than an applicable tax rate from one of [FULL RATE OF CT], [SMALL CO RATE OF CT], [EQUIV. LOW CT RATE], [FULL RF RATE OF CT] or [RF SMALL CO RATE OF CT] must be used for the second financial year

Error code: 9209 89
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearTwo/Details/TaxRate
Description: If [4] equals '0' then [390] should equal an applicable value from [FULL RATE OF CT], [SMALL CO RATE OF CT], [EQUIV. LOW CT RATE], [FULL RF RATE OF CT], [RF SMALL CO RATE OF CT] or [CT RATE FOR NI TRADING PROFITS]
Transactional error (en): If the type of company is 0 then an applicable tax rate from one of [FULL RATE OF CT], [SMALL CO RATE OF CT], [EQUIV. LOW CT RATE], [FULL RF RATE OF CT], [RF SMALL CO RATE OF CT] or [CT RATE FOR NI TRADING PROFITS] must be used for the second financial year

Error code: 9210 89
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearTwo/Details/TaxRate
Description: If [4] equals '4' then [390] should equal [FULL RATE OF CT], [SMALL CO RATE OF CT] or [CT RATE FOR NI TRADING PROFITS]
Transactional error (en): If the type of company is 4 (Qualifying asset holding company) then an applicable tax rate from one of [FULL RATE OF CT] or [SMALL CO RATE OF CT] or [CT RATE FOR NI TRADING PROFITS] must be used for the second financial year

Error code: 9211 89
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearTwo/Details/TaxRate
Description: If [4] equals '1' then [390] should equal [EQUIV. LOW CT RATE]
Transactional error (en): If the company type is 1 (Unit trust or open-ended investment company) than the [EQUIV. LOW CT RATE] of tax must be used for the second financial year
Transactional error (cy): Os yw'r math o gwmni yn 1 (Ymddiriedolaeth unedol neu gwmnïau buddsoddi penagored) mae'n rhaid defnyddio'r [CYFRADD CYFWERTH ISEL O CT] o dreth am yr ail flwyddyn ariannol

Error code: 9212 89
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearTwo/Details/TaxRate
Description: If [4] equals '2' then [390] should equal [FULL RATE OF CT]
Transactional error (en): If the type of company is 2 (Close investment-holding company) then the [FULL RATE OF CT] of tax must be used for the second financial year

Error code: 9213 90
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearTwo/Details/Tax
Description: For each iteration of [N053b] [395] should equal [385] multiplied by ([390] divided by 100) rounded to two decimal places (round up if third decimal is greater than or equal to 5, otherwise round down)
Transactional error (en): For the second financial year the amount of Tax must equal the Amount of profit multiplied by the Rate of tax e.g. Box 395 must equal Box 385 multiplied by Box 390
Transactional error (cy): Ar gyfer yr ail flwyddyn ariannol mae'n rhaid i swm y Dreth fod yn hafal i Swm yr elw wedi ei luosi a'r Gyfradd dreth h.y. mae'n rhaid i Flwch 395 fod yn hafal i Flwch 385 wedi ei luosi â Blwch 390

Error code: 9214 90
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTax
Description: [430] should equal the sum all iterations of [345] plus all iterations of [395]
Transactional error (en): Box 430 must equal the sum of Boxes 345, 360, 375, 395, 410 and 425
Transactional error (cy): Mae'n rhaid i Flwch 430 fod yn hafal i swm Blychau 345, 360, 375, 395, 410 a 425

Error code: 9215 275
Location: [CTG]/Trading/LossesBroughtForward/Total
Description: [G10C] should equal [160]
Transactional error (en): Box G10C must equal Box 160

Error code: 9216 90
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/MarginalReliefForRingFenceTrades
Description: [435] should be less than [430]
Transactional error (en): Box 435 must be less than Box 430
Transactional error (cy): Mae'n rhaid i Flwch 435 fod yn llai na Blwch 430

Error code: 9217 275
Location: [CTG]/Trading/LossesBroughtForward/Total
Description: [G10C] should not exceed [G5C].
Transactional error (en): Box G10C must not exceed Box G5C

Error code: 9218 65
Location: /IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600N
Description: If [144] is yes, [N120] must be present
Transactional error (en): Supplementary form CT600N must be present if Box 144 is completed

Error code: 9219 276
Location: [CTG]/Trading/LossesBroughtForwardUsed/Total
Description: [G15C] is valid only if this equals [G15B]
Transactional error (en): Box G15C must equal Box G15B

Error code: 9220 346
Location: [CTK]/TaxCalculation/TaxCalculation
Description: [K15.2] should be submitted if [35] falls in the financial year following the financial year of [30].
Transactional error (en): Box K15.2 must be submitted if the return period to date in Box 35 falls in the financial year following the financial year of the return period from date in Box 30.

Error code: 9221 346
Location: [CTK]/TaxCalculation/TaxCalculation/FinancialYearOne/Year
Description: [K15.1A] should equal the equivalent financial year of the date in [30].
Transactional error (en): Box K15.1A must equal the equivalent financial year of the return period From date in Box 30
Transactional error (cy): Mae'n rhaid i Flwch K15.1A fod yn hafal i'r flwyddyn ariannol gyfwerth o ddyddiad O cyfnod y ffurflen dreth ym Mlwch 30

Error code: 9222 346
Location: [CTK]/TaxCalculation/TaxCalculation/FinancialYearOne/AmountOfInterest
Description: If [K15.2] is absent, [K15.1B] should equal [K10].
Transactional error (en): If Box K15.2 is not completed then Box K15.1B must equal Box K10

Error code: 9223 346
Location: [CTK]/TaxCalculation/TaxCalculation/FinancialYearOne/AmountOfInterest
Description: If [K15.2] is present, [K15.1B] should be less than or equal to [K10].
Transactional error (en): If Box K15.2 is completed then Box K15.1B must be less than or equal to Box K10.

Error code: 9224 347
Location: [CTK]/TaxCalculation/TaxCalculation/FinancialYearOne/TaxRate
Description: [K15.1C] should equal [RESTITUTION INTEREST TAX RATE].
Transactional error (en): Box K15.1C must equal the Restitution interest tax rate

Error code: 9225 347
Location: [CTK]/TaxCalculation/TaxCalculation/FinancialYearOne/Tax
Description: [K15.1D] should equal [K15.1B] multiplied by ([K15.1C] divided by 100) rounded to two decimal places (round up if third decimal is greater than or equal to 5, otherwise round down).
Transactional error (en): Box K15.1D must equal Box K15.1B multiplied by (Box K15.1C divided by 100) rounded to two decimal places (round up if third decimal is greater than or equal to 5, otherwise round down).

Error code: 9226 348
Location: [CTK]/TaxCalculation/TaxCalculation/FinancialYearTwo
Description: [K15.2] should not be submitted if [30] and [35] both fall within the same financial year.
Transactional error (en): Box K15.2 must not be completed if the return period date 'From' and 'To' both fall within the same financial year.

Error code: 9227 348
Location: [CTK]/TaxCalculation/TaxCalculation/FinancialYearTwo/Year
Description: [K15.2A] should equal [K15.1A] plus 1.
Transactional error (en): Box K15.2A must equal Box K15.1A plus one
Transactional error (cy): Mae'n rhaid i Flwch K15.2A fod yn hafal i Blwch K15.1A plws un.

Error code: 9228 348
Location: [CTK]/TaxCalculation/TaxCalculation/FinancialYearTwo/AmountOfInterest
Description: [K15.2B] should equal [K10] minus [K15.1B].
Transactional error (en): Box K15.2B must equal Box K10 minus Box K15.1B.
Transactional error (cy): Mae'n rhaid i Flwch K15.2B fod yn hafal i Flwch K10 llai Blwch K15.1B

Error code: 9229 349
Location: [CTK]/TaxCalculation/TaxCalculation/FinancialYearTwo/TaxRate
Description: [K15.2C] should equal [RESTITUTION INTEREST TAX RATE].
Transactional error (en): Box K15.2C must equal the Restitution interest tax rate

Error code: 9230 349
Location: [CTK]/TaxCalculation/TaxCalculation/FinancialYearTwo/Tax
Description: [K15.2D] should equal [K15.2B] multiplied by ([K15.2C] divided by 100) rounded to two decimal places (round up if third decimal is greater than or equal to 5, otherwise round down).
Transactional error (en): Box K15.2D must equal Box K15.2B multiplied by Box K15.2C divided by 100) rounded to two decimal places (round up if third decimal is greater than or equal to 5, otherwise round down).

Error code: 9231 349
Location: [CTK]/TaxCalculation/TotalRestitutionTax
Description: [K20] should equal [K15.1D] plus [K15.2D].
Transactional error (en): Box K20 must equal Box K15.1D plus Box K15.2D
Transactional error (cy): Mae'n rhaid i Flwch K20 fod yn hafal i Blwch K15.1D plws K15.2D.

Error code: 9232 349
Location: [CTK]/TaxCalculation/TaxAlreadyWithheld
Description: [K25] should not exceed [K20].
Transactional error (en): Box K25 must not be greater than Box K20.
Transactional error (cy): Ni ddylai Blwch K25 fod yn fwy na Blwch K20

Error code: 9233 350
Location: [CTK]/TaxCalculation/SAafterRestitutionTax
Description: [K30] should equal [K5] plus [K20] minus [K25].
Transactional error (en): Box K30 must equal Box K5 plus Box K20 minus Box K25
Transactional error (cy): Mae'n rhaid i Flwch K30 fod yn hafal i Blwch K5 plws K20 llai Blwch K25

Error code: 9234 91
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/NetCorporationTaxChargeable
Description: [440] should equal [430] minus [435]
Transactional error (en): Box 440 must equal Box 430 minus Box 435
Transactional error (cy): Mae'n rhaid i Flwch 440 fod yn hafal i Flwch 430 llai Blwch 435

Error code: 9235 350
Location: [CTK]/TaxCalculation/RestitutionTaxNowPayable
Description: [K35] should equal [K20] minus [K25].
Transactional error (en): Box K35 must equal Box K20 minus Box K25
Transactional error (cy): Mae'n rhaid i Flwch K35 fod yn hafal i Flwch K20 llai Blwch K25

Error code: 9236 91
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReliefsAndDeductions
Description: [470] should be present if [445] is present
Transactional error (en): Box 470 must be completed if Box 445 is completed.
Transactional error (cy): Mae'n rhaid cwblhau Blwch 470 os yw Blwch 445 wedi ei gwblhau.

Error code: 9237 91
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReliefsAndDeductions
Description: [470] should be present if [450] is present
Transactional error (en): Box 470 must be completed if Box 450 is completed.
Transactional error (cy): Mae'n rhaid cwblhau Blwch 470 os yw Blwch 450 wedi ei gwblhau.

Error code: 9238 91
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReliefsAndDeductions
Description: [470] should be present if [465] is present
Transactional error (en): Box 470 must be completed if Box 465 is completed.
Transactional error (cy): Mae'n rhaid cwblhau Blwch 470 os yw Blwch 465 wedi ei gwblhau.

Error code: 9239 350
Location: [CTK]/TaxCalculation/RestitutionTaxNowPayable
Description: If [K35] is submitted then [527] must be present and equal to [K35].
Transactional error (en): If Box K35 is completed then Box 527 must be completed and equal to Box K35
Transactional error (cy): Os yw Blwch K35 wedi ei gwblhau mae'n rhaid i Flwch 527 fod wedi ei gwblhau ac yn hafal i Flwch K35

Error code: 9240 83
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/AssociatedCompanies
Description: If [N049] is present the following should be true: [326] is present or [N054] is present
Transactional error (en): If the associated companies section is present then either Box 326 or Boxes 327 and 328 must be completed.

Error code: 9241 92
Location:
/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReliefsAndDeductions/Commu
nityInvestmentRelief
Description: [445] should not exceed [440]
Transactional error (en): Box 445 must not be greater than Box 440
Transactional error (cy): Ni ddylai Blwch 445 fod yn fwy na Blwch 440

Error code: 9242 92
Location:
/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReliefsAndDeductions/DoubleT
axation/DoubleTaxationRelief
Description: [450] should not exceed [440] minus [445]
Transactional error (en): Box 450 must not be greater than Box 440 minus Box 445
Transactional error (cy): Ni ddylai Blwch 450 fod yn fwy na Blwch 440 llai Blwch 445

Error code: 9243 277
Location: [CTG]/Trading/NetProfits/Total
Description: If [G20C] is present, [165] should be present
Transactional error (en): Box G20C can only be completed if Box 165 is completed

Error code: 9244 92
Location:
/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReliefsAndDeductions/DoubleT
axation/UnderlyingRate
Description: [450] should exceed 0 if [455] is present
Transactional error (en): If Box 455 is completed then Box 450 must be greater than 0 (zero)
Transactional error (cy): Os yw Blwch 455 wedi ei gwblhau yna mae'n rhaid i Flwch 450 fod
yn fwy na 0 (sero)

Error code: 9245 93
Location:
/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReliefsAndDeductions/DoubleT
axation/AmountCarriedBack
Description: [450] should exceed 0 if [460] is present
Transactional error (en): If Box 460 is completed then Box 450 must be greater than 0 (zero)
Transactional error (cy): Os yw Blwch 460 wedi ei gwblhau yna mae'n rhaid i Flwch 450 fod
yn fwy na 0 (sero)

Error code: 9246 93
Location:
/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReliefsAndDeductions/Advance
dCorporationTax
Description: [465] should not exceed [440] minus ([445] plus [450])
Transactional error (en): Box 465 must not be greater than Box 440 minus (the sum of Boxes
445 and 450)
Transactional error (cy): Ni ddylai Blwch 465 fod yn fwy na Blwch 440 llai (swm Blychau 445 a
450)

Error code: 9247 93
Location:
/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReliefsAndDeductions/TotalReli
efsAndDeductions
Description: [470] should equal the sum of [445], [450] and [465]
Transactional error (en): Box 470 must equal the sum of Boxes 445, 450 and 465
Transactional error (cy): Mae'n rhaid i Flwch 470 fod yn hafal i swm Blychau 445, 450 ac 465

Error code: 9248 97
Location:
/IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/NetCorporationT
axLiability
Description: [475] should equal [440] minus [470]
Transactional error (en): Box 475 must equal Box 440 minus Box 470
Transactional error (cy): Mae'n rhaid i Flwch 475 fod yn hafal i Flwch 440 llai Blwch 470

Error code: 9249 98
Location:
/IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/CT600AreliefDue
Description: [480] should be present if [485] is present
Transactional error (en): Box 480 must be completed if Box 485 is completed
Transactional error (cy): Mae'n rhaid cwblhau Blwch 480 os yw Blwch 485 wedi ei gwblhau

Error code: 9250 98
Location:
/IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/CT600AreliefDue
Description: If [95] equals 'yes' and [A70] is absent then [485] should not equal 'yes'
Transactional error (en): Box 485 can only be completed if Box A70 is completed
Transactional error (cy): Gellir ond cwblhau Blwch 485 os yw Blwch A70 wedi ei gwblhau

Error code: 9251 98
Location:
/IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/CT600AreliefDue
Description: If [N003] equals 'new' and [95] does not equal 'yes' then [485] must not equal
'yes'
Transactional error (en): If return type is New then Box 485 can only be completed if Box 95
is completed
Transactional error (cy): Os ydy math y ffurflen dreth yn Newydd yna gall Blwch 485 ond cael
ei gwblhau os yw Blwch 95 wedi ei gwblhau

Error code: 9252 98
Location: /IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/LoansToParticipators
Description: [480] should not be present if [N003] equals 'new' and [95] does not equal 'yes'
Transactional error (en): If return type is New then Box 480 can only be completed if Box 95 is completed
Transactional error (cy): Os ydy math y ffurflen dreth yn Newydd yna gall Blwch 480 ond cael ei gwblhau os yw Blwch 95 wedi ei gwblhau

Error code: 9253 277
Location: [CTG]/Trading/NetProfits/Total
Description: If [G20C] is present then [G20A] or [G20B] should be present
Transactional error (en): Box G20C can only be completed if Box G20A or Box G20B are completed

Error code: 9254 100
Location: /IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/SupplementaryCharge
Description: [505] should not be present if [N003] equals 'new' and [135] does not equal 'yes'
Transactional error (en): If return type is New then Box 505 can only be completed if Box 135 is completed
Transactional error (cy): Os ydy math y ffurflen dreth yn Newydd yna gall Blwch 505 ond cael ei gwblhau os yw Blwch 135 wedi ei gwblhau

Error code: 9255 277
Location: [CTG]/Trading/NetProfits/Total
Description: [G20C] should equal [G5C] minus [G10C]
Transactional error (en): Box G20C must equal Box G5C minus Box G10C

Error code: 9256 277
Location: [CTG]/Trading/NetProfits/Total
Description: [G20C] should equal [165]
Transactional error (en): Box G20C must equal Box 165

Error code: 9257 107
Location: /IRenvelope/CompanyTaxReturn/TaxReconciliation/CapitalAllowancesFirstYearCredit
Description: [565] can only be present if [30] on or before '2020-03-31'
Transactional error (en): Box 565 can only be completed if the date in box 30 is on or before 31 March 2020

Error code: 9258 108
Location: /IRenvelope/CompanyTaxReturn/TaxReconciliation/CapitalAllowancesFirstYearCreditPayable
Description: [580] can only be present if [30] on or before '2020-03-31'
Transactional error (en): Box 580 can only be completed if the date in box 30 is on or before 31 March 2020

Error code: 9259 278
Location: [CTG]/TotalProfits/NonTradeProfitsAndGains/Total
Description: [G25C] should equal [G25B]
Transactional error (en): Box G25C must equal Box G25B

Error code: 9260 123
Location: /IRenvelope/CompanyTaxReturn/AllowancesAndCharges/StructuresAndBuildingsCapitalAllowances
Description: [711] can only be present if [35] on or after '2018-10-29'
Transactional error (en): Box 711 can only be completed if the return period end date in Box 35 is on or after 29 October 2018

Error code: 9261 107
Location: /IRenvelope/CompanyTaxReturn/TaxReconciliation/SurplusResearchAndDevelopmentCreditsOrCreativeCreditPayable
Description: [570] must equal [545] minus [525], where the result is equal to or greater than zero. Enter 0.00 if [545] minus [525] is negative
Transactional error (en): Box 570 must equal Box 545 minus Box 525. If the result is negative please enter 0 (zero).
Transactional error (cy): Mae'n rhaid i Flwch 570 fod yn hafal i Flwch 545 llai Blwch 525 Os yw'r canlyniad yn negatif cofnodwch 0 (sero).

Error code: 9262 279
Location: [CTG]/TotalProfits/TotalProfitsAndGains/Total
Description: If [G30C] is present, [G30A] or [G30B] should be present
Transactional error (en): Box G30C can only be completed if Box G30A or Box G30B are completed

Error code: 9263 108
Location: /IRenvelope/CompanyTaxReturn/TaxReconciliation/LandOrLifeCreditPayable
Description: [575] must equal ([545] plus [560]) minus ([525] plus [570]), where the result is equal to or greater than zero. Enter 0.00 if ([545] plus [560]) minus ([525] plus [570]) is negative
Transactional error (en): Box 575 must equal (the sum of Boxes 545 and 560) minus (the sum of Boxes 525 and 570). If the result is negative please enter 0 (zero).
Transactional error (cy): Mae'n rhaid i Flwch 575 fod yn hafal i (swm Blychau 545 a 560) llai (swm Blychau 525 a 570). Os yw'r canlyniad yn negatif cofnodwch 0 (sero).

Error code: 9264 108
Location: /IRenvelope/CompanyTaxReturn/TaxReconciliation/LandOrLifeCreditPayable
Description: [575] should not exceed [560]
Transactional error (en): Box 575 must not be greater than Box 560
Transactional error (cy): Ni ddylai Blwch 575 fod yn fwy na Blwch 560

Error code: 9265 279
Location: [CTG]/TotalProfits/TotalProfitsAndGains/Total
Description: [G30C] should equal [G30A] plus [G30B].
Transactional error (en): Box G30C must equal the sum of Boxes G30A and G30B

Error code: 9266 279
Location: [CTG]/TotalProfits/TotalProfitsAndGains/Total
Description: [G45C] should be present if [G30C] exceeds 0
Transactional error (en): Box G45C must be completed if Box G30C is greater than zero

Error code: 9267 108
Location:
/IRenvelope/CompanyTaxReturn/TaxReconciliation/CapitalAllowancesFirstYearCreditPayable
Description: [580] should not exceed [565]
Transactional error (en): Box 580 must not be greater than Box 565
Transactional error (cy): Ni ddylai Blwch 580 fod yn fwy na Blwch 565

Error code: 9268 108
Location:
/IRenvelope/CompanyTaxReturn/TaxReconciliation/CapitalAllowancesFirstYearCreditPayable
Description: [580] should equal the sum of [545], [560] and [565] minus the sum of [525], [570] and [575], where the result is equal to or greater than zero. Enter 0.00 if the sum of [545], [560] and [565] minus the sum of [525], [570] and [575] is negative.
Transactional error (en): Box 580 must equal (the sum of Boxes 545, 560 and 565) minus (the sum of Boxes 525, 570 and 575). If the result is negative please enter 0 (zero).
Transactional error (cy): Mae'n rhaid i Flwch 580 fod yn hafal i (swm Blychau 545, 560 a 565) llai (swm Blychau 525, 570 a 575). Os yw'r canlyniad yn negatif cofnodwch 0 (sero).

Error code: 9269 109
Location: /IRenvelope/CompanyTaxReturn/TaxReconciliation/RingFenceCorpTaxIncluded
Description: [585] should not be present if [N003] equals 'new' and [135] does not equal 'yes'
Transactional error (en): If return type is New then Box 585 can only be completed if Box 135 is completed
Transactional error (cy): Os ydy math y ffurflen dreth yn Newydd yna gall Blwch 585 ond cael ei gwblhau os yw Blwch 135 wedi ei gwblhau

Error code: 9270 109
Location: /IRenvelope/CompanyTaxReturn/TaxReconciliation/RingFenceCorpTaxIncluded
Description: [585] should not exceed [525]
Transactional error (en): Box 585 must not be greater than Box 525
Transactional error (cy): Ni ddylai Blwch 585 fod yn fwy na Blwch 525

Error code: 9271 109
Location: /IRenvelope/CompanyTaxReturn/TaxReconciliation/RingFenceCorpTaxIncluded
Description: If [585] is present and [N003] is 'new' then [I80] must be present and equal to [585].
Transactional error (en): If Box 585 is completed and the return type is New then Box I80 must be completed and equal to Box 585.
Transactional error (cy): Os yw Blwch 585 wedi ei gwblhau ac mae math y ffurflen dreth yn Newydd yna mae'n rhaid i Flwch I80 fod wedi ei gwblhau ac yn hafal i Flwch 585

Error code: 9272 109
Location:
/IRenvelope/CompanyTaxReturn/TaxReconciliation/RingFenceSupplementaryChargeIncluded
Description: [590] should not exceed [505]
Transactional error (en): Box 590 must not be greater than Box 505
Transactional error (cy): Ni ddylai Blwch 590 fod yn fwy na Blwch 505

Error code: 9273 109
Location:
/IRenvelope/CompanyTaxReturn/TaxReconciliation/RingFenceSupplementaryChargeIncluded
Description: [590] should not be present if [N003] equals 'new' and [135] does not equal 'yes'
Transactional error (en): If return type is New then Box 590 can only be completed if Box 135 is completed
Transactional error (cy): Os ydy math y ffurflen dreth yn Newydd yna gall Blwch 590 ond cael ei gwblhau os yw Blwch 135 wedi ei gwblhau

Error code: 9274 109
Location:
/IRenvelope/CompanyTaxReturn/TaxReconciliation/RingFenceSupplementaryChargeIncluded
Description: If [590] is present and [N003] equals 'new' then [I85] should be present and equal to [590]
Transactional error (en): If the return type is New and Box 590 is completed then Box I85 must be completed and equal to Box 590.
Transactional error (cy): Os yw math y ffurflen dreth yn Newydd ac mae Blwch 590 wedi ei gwblhau yna mae'n rhaid i Flwch I85 fod wedi ei gwblhau ac yn hafal i Flwch 590

Error code: 9275 Location: /IRenvelope/CompanyTaxReturn/TaxReconciliation/TaxOutstandingOrOverpaid Description: [600] and [605] should not both be present unless both are zero Transactional error (en): Only one of Boxes 600 and 605 can be completed unless both are zero (0). Transactional error (cy): Dim ond un o Flychau 600 a 605 y gellir eu cwblhau heblaw bod y ddau yn sero (0).	110
Error code: 9276 Location: /IRenvelope/CompanyTaxReturn/TaxReconciliation/TaxOutstandingOrOverpaid/TaxOutstanding Description: [600] must equal [525] minus the sum of [545], [560], [565] and [595], where the result is equal to or greater than zero. Must not be present if [525] minus the sum of [545], [560], [565] and [595] is negative Transactional error (en): Box 600 must equal Box 525 minus (the sum of Boxes 545, 560, 565 and 595). If the result is negative them Box 600 must not be completed. Transactional error (cy): Mae'n rhaid i Flwch 600 fod yn hafal i Flwch 525 llai (swm Blychau 545, 560, 565 a 595). Os yw'r canlyniad yn negatif ni ddylid cwblhau Blwch 600.	110
Error code: 9277 Location: /IRenvelope/CompanyTaxReturn/TaxReconciliation/TaxOutstandingOrOverpaid/TaxOverpaid Description: [605] must equal the sum of [545], [560], [565] and [595] minus [525], where the result is equal to or greater than zero. Must not be present if the sum of [545], [560], [565] and [595] minus [525] is negative Transactional error (en): Box 605 must equal (the sum of Boxes 545, 560, 565 and 595) minus Box 525. If the result is negative Box 605 must not be completed. Transactional error (cy): Mae'n rhaid i Flwch 605 fod yn hafal i (swm Blychau 545, 560, 565 a 595) llai Blwch 525. Os yw'r canlyniad yn negatif ni ddylid cwblhau Blwch 605.	111
Error code: 9278 Location: /IRenvelope/CompanyTaxReturn/AllowancesAndCharges/ElectricChargePoints Description: [713/714] can only be present if [35] on or after '2016-11-23' Transactional error (en): Boxes 713 and 714 can only be completed if the return period end date in Box 35 is on or after 23 November 2016	123
Error code: 9280 Location: [CTG]/ProfitsBeforeDeductions/ProfitsBeforeOtherDeductionsAndReliefs/Total Description: [G45C] must equal [G30C] minus ([G35C] plus [G40C]) Transactional error (en): Box G45C must equal Box G30C minus the sum of Boxes G35C and G40C	282
Error code: 9282 Location: /IRenvelope/CompanyTaxReturn/EnhancedExpenditure/SMEclaim Description: [650] should not be present if [655] equals 'yes' Transactional error (en): Box 650 must not be completed if Box 655 is completed Transactional error (cy): Ni ddylid cwblhau Blwch 650 os yw Blwch 655 wedi ei gwblhau	116
Error code: 9284 Location: /IRenvelope/CompanyTaxReturn/EnhancedExpenditure/LargeCompanyClaim Description: [655] should not be present if [650] equals 'yes' Transactional error (en): Box 655 must not be completed if Box 650 is completed Transactional error (cy): Ni ddylid cwblhau Blwch 655 os yw Blwch 650 wedi ei gwblhau	116
Error code: 9285 Location: /IRenvelope/CompanyTaxReturn/EnhancedExpenditure/VaccineResearch Description: [680] should not be present if [30] is on or after '2017-04-01'. Transactional error (en): Box 680 must not be completed if the return period start date in Box 30 is on or after 1 April 2017	119
Error code: 9286 Location: /IRenvelope/CompanyTaxReturn/EnhancedExpenditure/VaccineResearch Description: If [680] is present then [650] should equal 'yes' or [655] should equal 'yes' Transactional error (en): Box 680 must only be completed if either Box 650 or Box 655 are completed Transactional error (cy): Ni ddylid cwblhau Blwch 680 os yw naill ai Blwch 650 neu Flwch 655 wedi eu cwblhau	119
Error code: 9287 Location: /IRenvelope/CompanyTaxReturn/EnhancedExpenditure/SMEclaimAsLargeCompany Description: [650] should equal 'yes' if [675] is present Transactional error (en): Box 675 can only be completed if Box 650 is completed Transactional error (cy): Gellir ond cwblhau Blwch 675 os yw Blwch 650 wedi ei gwblhau	119
Error code: 9288 Location: /IRenvelope/CompanyTaxReturn/AllowancesAndCharges Description: The sum of [690] and [735] must not exceed the apportioned AIA limit (see Appendix C) Transactional error (en): The sum of Boxes 690 and 735 must not exceed the apportioned AIA limit Transactional error (cy): Ni ddylai swm Blychau 690 a 735 fod yn uwch na'r terfyn AIA a ddosrannwyd	120

Error code: 9289 124
Location:
/IRenvelope/CompanyTaxReturn/AllowancesAndCharges/BusinessPremisesRenovationIncluded
Description: [715/720] should not be present if [30] is on or after '2017-04-01'.
Transactional error (en): Boxes 715 and 720 must not be completed if the return period start date in Box 30 is on or after 1 April 2017

Error code: 9290 127
Location:
/IRenvelope/CompanyTaxReturn/NotIncluded/BusinessPremisesRenovationNotIncluded
Description: [740/745] should not be present if [30] is on or after '2017-04-01'.
Transactional error (en): Boxes 740 and 745 must not be completed if the return period start date in Box 30 is on or after 1 April 2017

Error code: 9291 127
Location:
/IRenvelope/CompanyTaxReturn/NotIncluded/StructuresAndBuildingsCapitalAllowances
Description: [736] can only be present if [35] on or after '2018-10-29'
Transactional error (en): Box 736 can only be completed if the date in box 35 is on or after 29 October 2018

Error code: 9292 280
Location: [CTG]/ProfitsBeforeDeductions/LossesBroughtForward/Total
Description: If [G35C] is present, [225] should be present
Transactional error (en): Box G35C can only be completed if Box 225 is completed

Error code: 9293 280
Location: [CTG]/ProfitsBeforeDeductions/LossesBroughtForward/Total
Description: [G35C] should equal [G35B]
Transactional error (en): Box G35C must equal Box G35B

Error code: 9294 282
Location: [CTG]/ProfitsBeforeDeductions/ProfitsBeforeOtherDeductionsAndReliefs/Total
Description: [G45C] should equal [235]
Transactional error (en): Box G45C must equal Box 235

Error code: 9295 282
Location: [CTG]/ProfitsBeforeDeductions/ProfitsBeforeOtherDeductionsAndReliefs/Total
Description: [G105C] should be present if [G45C] exceeds 0
Transactional error (en): Box G105C must be completed if Box G45C is greater than zero

Error code: 9296 138
Location:
/IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/RepaymentsForThePeriodCoveredByThisReturn/IncomeTax
Description: [870] should equal [520]
Transactional error (en): Box 870 must equal Box 520
Transactional error (cy): Mae'n rhaid i Flwch 870 fod yn hafal i Flwch 520

Error code: 9297 283
Location: [CTG]/DeductionsAndReliefs
Description: [G100C] should be present if (the sum of [G50C], [G55C], [G60C], [G65C], [G70C], [G73C], [G75C], [G80C], [G92C], and [G95C]) exceeds 0
Transactional error (en): Box G100C must be completed if the sum of Boxes G50C, G55C, G60C, G65C, G70C, G73C, G75C, G80C, G92C, and G95C is greater than zero

Error code: 9298 283
Location: [CTG]/DeductionsAndReliefs
Description: [G120C] should be present if [G105C] exceeds 0
Transactional error (en): Box G120C must be completed if Box G105C is greater than zero

Error code: 9299 284
Location: [CTG]/DeductionsAndReliefs/LossesUnquotedShares/Total
Description: If [G50C] is present, [240] should be present
Transactional error (en): Box G50C can only be completed if Box 240 is completed

Error code: 9301 140
Location:
/IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/RepaymentsForThePeriodCoveredByThisReturn/LandRemediationCredit
Description: [890] should equal [575]
Transactional error (en): Box 890 must equal Box 575
Transactional error (cy): Mae'n rhaid i Flwch 890 fod yn hafal i Flwch 575

Error code: 9302 141
Location:
/IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/RepaymentsForThePeriodCoveredByThisReturn/PayableCapitalAllowancesFirstYearCredit
Description: [895] should equal [580]
Transactional error (en): Box 895 must equal Box 580
Transactional error (cy): Mae'n rhaid i Flwch 895 fod yn hafal i Flwch 580

Error code: 9303 Location: /IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/Surrender/JointNotice/Attached Description: [N106] should be present if [905] is present Transactional error (en): You must attach the Joint Notice if Box 905 is completed Transactional error (cy): Mae'n rhaid i chi atodi'r Hysbysiad ar y Cyd os yw Blwch 905 wedi ei gwblhau	142
Error code: 9304 Location: /IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/Surrender/StopUntilNotice Description: [915] should not exceed [900] Transactional error (en): Box 915 must not be greater than Box 900 Transactional error (cy): Ni ddylai Blwch 915 fod yn fwy na Blwch 900	142
Error code: 9305 Location: /IRenvelope/CompanyTaxReturn/LoansByCloseCompanies Description: [95] should equal 'yes' if [N095] is present Transactional error (en): Supplementary form CT600A is present so Box 95 must be completed Transactional error (cy): Mae ffurflen atodol CT600A yn bresennol felly mae'n rhaid i Flwch 95 gael ei gwblhau	147
Error code: 9306 Location: /IRenvelope/CompanyTaxReturn/ControlledForeignCompanies Description: [100] should equal 'yes' if [N096] is present Transactional error (en): Supplementary form CT600B is present so Box 100 must be completed Transactional error (cy): Mae ffurflen atodol CT600B yn bresennol felly mae'n rhaid i Flwch 100 gael ei gwblhau	148
Error code: 9307 Location: /IRenvelope/CompanyTaxReturn/GroupAndConsortium Description: [105] should equal 'yes' if [N097] is present Transactional error (en): Supplementary form CT600C is present so Box 105 must be completed Transactional error (cy): Mae ffurflen atodol CT600C yn bresennol felly mae'n rhaid i Flwch 105 gael ei gwblhau	148
Error code: 9308 Location: /IRenvelope/CompanyTaxReturn/Insurance Description: [110] should equal 'yes' if [N098] is present Transactional error (en): Supplementary form CT600D is present so Box 110 must be completed Transactional error (cy): Mae ffurflen atodol CT600D yn bresennol felly mae'n rhaid i Flwch 110 gael ei gwblhau	148
Error code: 9309 Location: /IRenvelope/CompanyTaxReturn/Charity Description: [115] should equal 'yes' if [N099] is present Transactional error (en): Supplementary form CT600E is present so Box 115 must be completed Transactional error (cy): Mae ffurflen atodol CT600E yn bresennol felly mae'n rhaid i Flwch 115 gael ei gwblhau	149
Error code: 9310 Location: /IRenvelope/CompanyTaxReturn/TonnageTax Description: [120] should equal 'yes' if [N100] is present Transactional error (en): Supplementary form CT600F is present so Box 120 must be completed Transactional error (cy): Mae ffurflen atodol CT600F yn bresennol felly mae'n rhaid i Flwch 120 gael ei gwblhau	149
Error code: 9311 Location: [CTG]/DeductionsAndReliefs/LossesUnquotedShares/Total Description: If [G50C] is present, [G50A] or [G50B] should be present Transactional error (en): Box G50C can only be completed if Box G50A or Box G50B are completed	284
Error code: 9312 Location: /IRenvelope/CompanyTaxReturn/CrossBorderRoyalties Description: [130] should equal 'yes' if [N102] is present Transactional error (en): Supplementary form CT600H is present so Box 130 must be completed Transactional error (cy): Mae ffurflen atodol CT600H yn bresennol felly mae'n rhaid i Flwch 130 gael ei gwblhau	150
Error code: 9313 Location: /IRenvelope/CompanyTaxReturn/RingFenceTrade Description: [135] should equal 'yes' if [N103] is present Transactional error (en): Supplementary form CT600I is present so Box 135 must be completed Transactional error (cy): Mae ffurflen atodol CT600I yn bresennol felly mae'n rhaid i Flwch 135 gael ei gwblhau	150

Error code: 9314 151
Location: /IRenvelope/CompanyTaxReturn/TaxAvoidanceSchemes
Description: [140] should equal 'yes' if [N104] is present
Transactional error (en): Supplementary form CT600J is present so Box 140 must be completed
Transactional error (cy): Mae ffurflen atodol CT600J yn bresennol felly mae'n rhaid i Flwch 140 gael ei gwblhau

Error code: 9315 155
Location: /IRenvelope/CompanyTaxReturn/AttachedFiles/XBRLsubmission
Description: If [90A] is absent then the 'Accounts' child element must be present
Transactional error (en): If Box 90 'No accounts reason' is absent then accounts must be attached
Transactional error (cy): Os yw Blwch 90 'Rheswm dim cyfrifon' yn absennol yna mae'n rhaid atodi cyfrifon

Error code: 9316 155
Location: /IRenvelope/CompanyTaxReturn/AttachedFiles/XBRLsubmission
Description: If [90B] is absent then the 'Computation' child element must be present
Transactional error (en): If Box 90 'No computations reason' is absent then computations must be attached
Transactional error (cy): Os yw Blwch 90 'Rheswm dim cyfrifiannau' yn absennol yna mae'n rhaid atodi cyfrifiannau

Error code: 9317 284
Location: [CTG]/DeductionsAndReliefs/LossesUnquotedShares/Total
Description: [G50C] should equal [G50A] plus [G50B]
Transactional error (en): Box G50C must equal the sum of Boxes G50A and G50B

Error code: 9318 75
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs
Description: [295] should be present if the sum of [240], [245], [250], [255], [260], [263], [265], [275], [285] and [290] exceeds 0
Transactional error (en): Box 295 must be completed if the sum of Boxes 240, 245, 250, 255, 260, 263, 265, 275, 285 and 290 is greater than 0 (zero)
Transactional error (cy): Mae'n rhaid cwblhau Blwch 295 os yw swm Blychau 240, 245, 250, 255, 260, 263, 265, 275, 285 a 290 yn fwy na 0 (sero)

Error code: 9319 49
Location: /IRenvelope/CompanyTaxReturn
Description: [475] should be present if [440] exceeds 0
Transactional error (en): Box 475 must be completed if Box 440 is greater than 0 (zero)
Transactional error (cy): Mae'n rhaid cwblhau Blwch 475 os yw Blwch 440 yn fwy na 0 (sero)

Error code: 9320 67
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation
Description: [300] should be present if [235] exceeds 0
Transactional error (en): Box 300 must be completed if Box 235 is greater than 0 (zero)
Transactional error (cy): Mae'n rhaid cwblhau Blwch 300 os yw Blwch 235 yn fwy na 0 (sero)

Error code: 9321 69
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/Trading/NetProfits
Description: [235] should be present if [165] exceeds 0
Transactional error (en): Box 235 must be completed if Box 165 is greater than 0 (zero)
Transactional error (cy): Mae'n rhaid cwblhau Blwch 235 os yw Blwch 165 yn fwy na 0 (sero)

Error code: 9322 70
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/NonTradingLoanProfitsAndGains
Description: [235] should be present if [170] exceeds 0
Transactional error (en): Box 235 must be completed if Box 170 is greater than 0 (zero)
Transactional error (cy): Mae'n rhaid cwblhau Blwch 235 os yw Blwch 170 yn fwy na 0 (sero)

Error code: 9323 70
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/NonLoanAnnuitiesAnnualPaymentsDiscounts
Description: [235] should be present if [175] exceeds 0
Transactional error (en): Box 235 must be completed if Box 175 is greater than 0 (zero)
Transactional error (cy): Mae'n rhaid cwblhau Blwch 235 os yw Blwch 175 yn fwy na 0 (sero)

Error code: 9324 70
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/NonUKdividends
Description: [235] should be present if [180] exceeds 0
Transactional error (en): Box 235 must be completed if Box 180 is greater than 0 (zero)
Transactional error (cy): Mae'n rhaid cwblhau Blwch 235 os yw Blwch 180 yn fwy na 0 (sero)

Error code: 9325 71
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/DeductedIncome
Description: [235] should be present if [185] exceeds 0
Transactional error (en): Box 235 must be completed if Box 185 is greater than 0 (zero)
Transactional error (cy): Mae'n rhaid cwblhau Blwch 235 os yw Blwch 185 yn fwy na 0 (sero)

Error code: 9326 71
Location:
/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/PropertyBusinessIncome
Description: [235] should be present if [190] exceeds 0
Transactional error (en): Box 235 must be completed if Box 190 is greater than 0 (zero)
Transactional error (cy): Mae'n rhaid cwblhau Blwch 235 os yw Blwch 190 yn fwy na 0 (sero)

Error code: 9327 68
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income
Description: [235] should be present if the sum of [195], [200] and [205] exceeds 0
Transactional error (en): Box 235 must be completed if (the sum of Boxes 195, 200 and 205) is greater than 0 (zero)
Transactional error (cy): Mae'n rhaid cwblhau Blwch 235 os yw (swm Blychau 195, 200 a 205) yn fwy na 0 (sero)

Error code: 9328 328
Location: [CTI]/TransferredTaxHistory
Description: At least one occurrence of [ASSETINFORMATION] should be present if [I90] is present
Transactional error (en): [ASSETINFORMATION] must be completed if Box I90 is completed.

Error code: 9329 328
Location: [CTI]/TransferredTaxHistory
Description: At least one occurrence of [ASSETINFORMATION] should be present if [I100] is present
Transactional error (en): [ASSETINFORMATION] must be completed if Box I100 is completed.

Error code: 9330 328
Location: [CTI]/TransferredTaxHistory/ElectionToTransfer
Description: If [ELECTIONTOTRANSFER] is present at least one of [I90], [I95], [I100] or [I105] should be present
Transactional error (en): If [ELECTIONTOTRANSFER] is completed at least one of the following Boxes must be completed: I90 , I95, I100 and I105.

Error code: 9331 73
Location:
/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargeableGains/NetChargeableGains
Description: [235] should be present if [220] exceeds 0
Transactional error (en): Box 235 must be completed if Box 220 is greater than 0 (zero)
Transactional error (cy): Mae'n rhaid cwblhau Blwch 235 os yw Blwch 220 yn fwy na 0 (sero)

Error code: 9332 74
Location:
/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ProfitsBeforeOtherDeductions
Description: [235] should equal the sum of [165], [170], [175], [180], [185], [190], [195], [200], [205] and [220] minus ([225] plus [230])
Transactional error (en): Box 235 must equal (the sum of Boxes 165, 170, 175, 180, 185, 190, 195, 200, 205 and 220) minus (the sum of Boxes 225 and 230))
Transactional error (cy): Mae'n rhaid i Flwch 235 fod yn hafal i (swm Blychau 165, 170, 175, 180, 185, 190, 195, 200 a 220) llai (swm Blychau 225 a 230))

Error code: 9333 80
Location:
/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargesAndReliefs/ProfitsBeforeDonationsAndGroupRelief
Description: [300] should equal [235] minus the sum of [240], [245], [250], [255], [260], [263], [265], [275], [285] and [290]
Transactional error (en): Box 300 must equal Box 235 minus (the sum of Boxes 240, 245, 250, 255, 260, 263, 265, 275, 285 and 290)
Transactional error (cy): Mae'n rhaid i Flwch 300 fod yn hafal i Flwch 235 llai (swm Blychau 240, 245, 250, 255, 260, 265, 263, 275, 285 a 290)

Error code: 9334 80
Location:
/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargesAndReliefs/ProfitsBeforeDonationsAndGroupRelief
Description: If [300] present then [305] must not exceed [300]
Transactional error (en): If Box 300 is completed then Box 305 must not be greater than Box 300
Transactional error (cy): Os yw Blwch 300 wedi ei gwblhau yna ni ddylai Blwch 305 fod yn fwy na Blwch 300

Error code: 9335 80
Location:
/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargesAndReliefs/ProfitsBeforeDonationsAndGroupRelief
Description: If [300] is present then [315] must equal [300] minus ([305] + [310] + [312]).
Transactional error (en): If Box 300 is completed then Box 315 must equal Box 300 minus (the sum of Boxes 305, 310 and 312)
Transactional error (cy): Os yw Blwch 300 wedi ei gwblhau yna mae'n rhaid i Flwch 315 fod yn hafal i Flwch 300 llai (swm Blychau 305, 310 a 312)

Error code: 9336 Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargesAndReliefs/QualifyingDonations Description: If [300] is absent then [305] should not exceed [235] minus the sum of [240], [245], [250], [255], [260], [263], [265], [275], [285] and [290] Transactional error (en): If Box 300 is absent then Box 305 must not be greater than Box 235 minus (the sum of Boxes 240, 245, 250, 255, 260, 263, 265, 275, 285 and 290) Transactional error (cy): Os yw Blwch 300 yn absennol ni ddylai Blwch 305 fod yn fwy na Blwch 235 llai (swm Blychau 240, 245, 250, 255, 260, 263, 265, 275, 285 a 290)	80
Error code: 9337 Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargesAndReliefs/GroupRelief Description: [310] should not exceed ([235] minus the sum of [240], [245], [250], [255], [260], [263], [265], [275], [285] and [290]) minus [305] Transactional error (en): Box 310 must not be greater than (Box 235 minus (the sum of Boxes 240, 245, 250, 255, 260, 263, 265, 275, 285 and 290)) minus Box 305 Transactional error (cy): Ni ddylai Blwch 310 fod yn fwy na (Blwch 235 llai (swm Blychau 240, 245, 250, 255, 260, 263, 265, 275, 285 a 290)) llai Blwch 305	80
Error code: 9338 Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargeableProfits Description: If [300] is absent then [315] should equal [235] minus the sum of [240], [245], [250], [255], [260], [263], [265], [275], [285], [290], [305], [310] and [312] Transactional error (en): If Box 300 is absent then Box 315 must equal Box 235 minus (the sum of Boxes 240, 245, 250, 255, 260, 263, 265, 275, 285, 290, 305, 310 and 312) Transactional error (cy): Os yw Blwch 300 yn absennol ni ddylai Blwch 315 fod yn hafal i Flwch 235 llai (swm Blychau 240, 245, 250, 255, 260, 263, 265, 275, 285, 290, 305, 310 a 312)	82
Error code: 9339 Location: /IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/NetCorporationTaxLiability Description: If [475] is present then [510] should equal the sum of [475], [480], [500], [501], [502] and [505] Transactional error (en): If Box 475 is completed then Box 510 must equal (the sum of Boxes 475, 480, 500, 501, 502 and 505)	97
Error code: 9340 Location: /IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid Description: [510] should be present if [475] is present Transactional error (en): If Box 475 is completed then Box 510 must be completed Transactional error (cy): Os yw Blwch 475 wedi ei gwblhau yna mae'n rhaid i Flwch 510 gael ei gwblhau	96
Error code: 9341 Location: /IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid Description: [510] should be present if [480] is present Transactional error (en): If Box 480 is completed then Box 510 must be completed Transactional error (cy): Os yw Blwch 480 wedi ei gwblhau yna mae'n rhaid i Flwch 510 gael ei gwblhau	96
Error code: 9342 Location: /IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid Description: [510] should be present if [500] is present Transactional error (en): If Box 500 is completed then Box 510 must be completed Transactional error (cy): Os yw Blwch 500 wedi ei gwblhau yna mae'n rhaid i Flwch 510 gael ei gwblhau	96
Error code: 9343 Location: /IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid Description: [510] should be present if [505] is present Transactional error (en): If Box 505 is completed then Box 510 must be completed Transactional error (cy): Os yw Blwch 505 wedi ei gwblhau yna mae'n rhaid i Flwch 510 gael ei gwblhau	96
Error code: 9344 Location: /IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/TaxChargeable Description: If [475] is absent then [510] should equal the sum of [440], [480], [501], [502], [500] and [505] minus [470] Transactional error (en): If Box 475 is not completed then Box 510 must equal (the sum of Boxes 440, 480, 500, 501, 502 and 505) minus Box 470 Transactional error (cy): Os nad yw Blwch 475 wedi ei gwblhau yna mae'n rhaid i Flwch 510 fod yn hafal i (swm Blychau 440, 480, 500, 501, 502 a 505) llai Blwch 470	101
Error code: 9345 Location: /IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/TaxChargeable Description: If [510] is present then [520] should equal [515] minus [510] Transactional error (en): If Box 510 is completed then Box 520 must equal Box 515 minus Box 510 Transactional error (cy): Os yw Blwch 510 wedi ei gwblhau yna mae'n rhaid i Flwch 520 fod yn hafal i Flwch 515 llai Blwch 510	101

Error code: 9346 101
Location:
/IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/IncomeTax/TaxRepayable
Description: If [510] is absent then [520] should equal [515] plus [470] minus the sum of [440], [480], [500] and [505]
Transactional error (en): If Box 510 is not completed then Box 520 must equal Box 515 plus Box 470 minus (the sum of Boxes 440, 480, 500 and 505)
Transactional error (cy): Os nad yw Blwch 510 wedi ei gwblhau yna mae'n rhaid i Flwch 520 fod yn hafal i Flwch 515 plws Blwch 470 llai (swm Blychau 440, 480, 500 a 505)

Error code: 9347 102
Location:
/IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/TaxPayable
Description: If [510] is present then [525] should equal [510] minus [515], where the result is equal to or greater than zero. Enter 0.00 if [510] minus [515] is negative
Transactional error (en): If Box 510 is completed then Box 525 must equal Box 510 minus Box 515. If the result is negative please enter 0 (zero).
Transactional error (cy): Os yw Blwch 510 wedi ei gwblhau yna mae'n rhaid i Flwch 525 fod yn hafal i Flwch 510 llai Blwch 515 Os yw'r canlyniad yn negatif cofnodwch 0 (sero).

Error code: 9348 102
Location:
/IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/TaxPayable
Description: If [510] is absent then [525] should equal the sum of [440], [480], [500] and [505] minus ([515] plus [470]), where the result is equal to or greater than zero. Enter 0.00 if that sum is negative.
Transactional error (en): If Box 510 is completed then Box 525 must equal (the sum of Boxes 440, 480, 500 and 505) minus (the sum of Boxes 515 and Box 470). If the result is negative please enter 0 (zero).
Transactional error (cy): Os yw Blwch 510 wedi ei gwblhau yna mae'n rhaid i Flwch 525 fod yn hafal i (swm Blychau 440, 480, 500 a 505) llai (swm Blwch 515 a Blwch 470). Os yw'r canlyniad yn negatif cofnodwch 0 (sero).

Error code: 9349 57
Location:
/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/Accounts/NoAccountsReason
Description: If [90A] is present, then there must be no Accounts element as a child of [N107]
Transactional error (en): iXBRL Accounts are attached so 'No accounts reason' must not be completed
Transactional error (cy): Mae Cyfrifon iXBRL wedi eu hatodi felly ni ddylid cwblhau 'Rheswm dim cyfrifon'

Error code: 9350 90
Location:
/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/MarginalReliefForRingFenceTrades
Description: If [435] is present, either [135] should equal 'yes' or [35] should be on or after '2023-04-01'
Transactional error (en): Box 435 can only be completed if Box 135 is completed or the return period end date in Box 35 is on or after 01/04/2023

Error code: 9351 96
Location: /IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid
Description: [500] should be present if [490] exceeds 0
Transactional error (en): Box 500 must be completed if Box 490 is greater than 0 (zero)
Transactional error (cy): Mae'n rhaid cwblhau Blwch 500 os yw Blwch 490 yn fwy na 0 (sero)

Error code: 9352 96
Location: /IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid
Description: [500] should be present if [495] exceeds 0
Transactional error (en): Box 500 must be completed if Box 495 is greater than 0 (zero)
Transactional error (cy): Mae'n rhaid cwblhau Blwch 500 os yw Blwch 495 yn fwy na 0 (sero)

Error code: 9353 98
Location:
/IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/CFCtaxPayable
Description: [490] should not be present if [N003] equals 'new' and [100] does not equal 'yes'
Transactional error (en): Box 490 must not be completed if the return type is New and Box 100 is not completed
Transactional error (cy): Ni ddylid cwblhau Blwch 490 os yw math y ffurflen dreth yn Newydd ac nid yw Blwch 100 wedi ei gwblhau

Error code: 9355 104
Location: /IRenvelope/CompanyTaxReturn/TaxReconciliation
Description: [545] should be present if [530] is present
Transactional error (en): If Box 530 is completed then Box 545 must be completed
Transactional error (cy): Os yw Blwch 530 wedi ei gwblhau yna mae'n rhaid i Flwch 545 gael ei gwblhau

Error code: 9356 104
Location: /IRenvelope/CompanyTaxReturn/TaxReconciliation
Description: [545] should be present if [535] is present
Transactional error (en): If Box 535 is completed then Box 545 must be completed
Transactional error (cy): Os yw Blwch 535 wedi ei gwblhau yna mae'n rhaid i Flwch 545 gael ei gwblhau

Error code: 9357 104
Location: /IRenvelope/CompanyTaxReturn/TaxReconciliation
Description: [545] should be present if [540] is present
Transactional error (en): If Box 540 is completed then Box 545 must be completed
Transactional error (cy): Os yw Blwch 540 wedi ei gwblhau yna mae'n rhaid i Flwch 545 gael ei gwblhau

Error code: 9358 104
Location: /IRenvelope/CompanyTaxReturn/TaxReconciliation
Description: [560] should be present if [550] is present
Transactional error (en): If Box 550 is completed then Box 560 must be completed
Transactional error (cy): Os yw Blwch 550 wedi ei gwblhau yna mae'n rhaid i Flwch 560 gael ei gwblhau

Error code: 9359 104
Location: /IRenvelope/CompanyTaxReturn/TaxReconciliation
Description: [560] should be present if [555] is present
Transactional error (en): If Box 555 is completed then Box 560 must be completed
Transactional error (cy): Os yw Blwch 555 wedi ei gwblhau yna mae'n rhaid i Flwch 560 gael ei gwblhau

Error code: 9360 106
Location: /IRenvelope/CompanyTaxReturn/TaxReconciliation/ResearchAndDevelopmentVaccineOrCreativeTaxCredit
Description: [545] should equal the sum of [530], [535], [540] and [541]
Transactional error (en): Box 545 must equal the sum of Boxes 530, 535, 540 and 541
Transactional error (cy): Mae'n rhaid i Flwch 545 fod yn hafal i swm Blychau 530, 535, 540 ac 541

Error code: 9361 107
Location: /IRenvelope/CompanyTaxReturn/TaxReconciliation/LandOrLifeCredit
Description: [560] should equal [550] plus [555]
Transactional error (en): Box 560 must equal the sum of 550 and 555
Transactional error (cy): Mae'n rhaid i Flwch 560 fod yn hafal i swm 550 ac 555

Error code: 9362 115
Location: /IRenvelope/CompanyTaxReturn/EnhancedExpenditure
Description: [670] should be present if [660] is present
Transactional error (en): If Box 660 is completed then Box 670 must be completed
Transactional error (cy): Os yw Blwch 660 wedi ei gwblhau yna mae'n rhaid i Flwch 670 gael ei gwblhau

Error code: 9363 115
Location: /IRenvelope/CompanyTaxReturn/EnhancedExpenditure
Description: [670] should be present if [665] is present
Transactional error (en): If Box 665 is completed then Box 670 must be completed
Transactional error (cy): Os yw Blwch 665 wedi ei gwblhau yna mae'n rhaid i Flwch 670 gael ei gwblhau

Error code: 9364 118
Location: /IRenvelope/CompanyTaxReturn/EnhancedExpenditure/RandDEnhancedExpenditure
Description: If [660] is present then [650] should equal 'yes' or [655] should equal 'yes'
Transactional error (en): Box 660 must only be completed if either Box 650 or Box 655 are completed
Transactional error (cy): Ni ddylid cwblhau Blwch 660 os yw naill ai Blwch 650 neu Flwch 655 wedi eu cwblhau

Error code: 9365 119
Location: /IRenvelope/CompanyTaxReturn/EnhancedExpenditure/RandDAndCreativeEnhancedExpenditure
Description: [670] should equal [660] plus [665]
Transactional error (en): Box 670 must equal the sum of Boxes 660 and 665
Transactional error (cy): Mae'n rhaid i Flwch 670 fod yn hafal i swm Blychau 660 a 665

Error code: 9366 96
Location: /IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid
Description: [500] should be present if [496] exceeds 0.
Transactional error (en): Box 500 must be completed if Box 496 is greater than 0 (zero)
Transactional error (cy): Mae'n rhaid cwblhau Blwch 500 os yw Blwch 496 yn fwy na 0 (sero)

Error code: 9367 96
Location: /IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid
Description: [528] should be present if [527] is present.
Transactional error (en): If Box 527 is completed then Box 528 must be completed
Transactional error (cy): Os yw Blwch 527 wedi ei gwblhau yna mae'n rhaid i Flwch 528 gael ei gwblhau

Error code: 9368 103
Location: /IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/RestitutionTax
Description: [527] should not be present if [N003] equals 'new' and [141] does not equal 'yes'.
Transactional error (en): If return type is New then Box 527 can only be completed if Box 141 is completed
Transactional error (cy): Os ydy math y ffurflen dreth yn Newydd yna gall Blwch 527 ond cael ei gwblhau os yw Blwch 141 wedi ei gwblhau

Error code: 9369 103
Location:
/IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/RestitutionTax
Description: If [K35] is not submitted and [141] is not equal to 'yes' then [527] must equal zero.
Transactional error (en): If Box K35 is not completed and Box 141 is not completed then Box 527 must be 0 (zero)

Error code: 9370 103
Location:
/IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/TaxPayableIncludingRestitutionTax
Description: [528] should equal the sum of [525], [526], and [527]
Transactional error (en): Box 528 must equal the sum of Boxes 525, 526 and 527

Error code: 9371 77
Location:
/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/CarriedForwardNonTradeDeficits
Description: [263] should not exceed [235] minus the sum of [240], [245], [250], [255], and [260]
Transactional error (en): Box 263 must not be greater than Box 235 minus (the sum of Boxes 240, 245, 250, 255 and 260)
Transactional error (cy): Ni ddylai Blwch 263 fod yn fwy na Blwch 235 llai (swm Blychau 240, 245, 250, 255 a 260)

Error code: 9372 78
Location:
/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/TradingLossesCarriedForward
Description: [285] should not exceed [235] minus the sum of [240], [245], [250], [255], [260], [263], [265], and [275]
Transactional error (en): Box 285 must not be greater than Box 235 minus (the sum of Boxes 240, 245, 250, 255, 260, 263, 265 and 275)
Transactional error (cy): Ni ddylai Blwch 285 fod yn fwy na Blwch 235 llai (swm Blychau 240, 245, 250, 255, 260, 263, 265 a 275)

Error code: 9373 81
Location:
/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargesAndReliefs/GroupReliefForCarriedForwardLosses
Description: If [312] is present the following should be true: ([105] equals 'yes') or ([N003] equals 'amended')
Transactional error (en): Box 312 can only be completed if Box 105 is completed or the return type is Amended
Transactional error (cy): Gellir ond llenwi Blwch 312 os yw Blwch 105 wedi ei lenwi neu os mai 'Diwygiedig' yw math y Ffurflen Dreth

Error code: 9374 81
Location:
/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargesAndReliefs/GroupReliefForCarriedForwardLosses
Description: [312] should not exceed ([235] minus the sum of [240], [245], [250], [255], [260], [263], [265], [275], [285] and [290]) minus [305] minus [310]
Transactional error (en): Box 312 must not be greater than (Box 235 minus (the sum of Boxes 240, 245, 250, 255, 260, 265, 275, 285 and 290)) minus (the sum of Boxes 305 and 310)
Transactional error (cy): Ni ddylai Blwch 312 fod yn fwy na (Blwch 235 llai (swm Blychau 240, 245, 250, 255, 260, 265, 275, 285 a 290)) llai (swm Blychau 305 a 310)

Error code: 9375 81
Location:
/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargesAndReliefs/GroupReliefForCarriedForwardLosses
Description: If [N003] is 'new' and there is an entry greater than zero in [312] then [C130] must be submitted.
Transactional error (en): Box C130 must be completed if the return type is New and Box 312 is greater than 0 (zero)
Transactional error (cy): Mae'n rhaid cwblhau Blwch C130 os yw math y ffurflen dreth yn Newydd a Blwch 312 yn fwy na 0 (sero)

Error code: 9376 81
Location:
/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargesAndReliefs/GroupReliefForCarriedForwardLosses
Description: If [N003] is 'new' and [312] is greater than zero then [SC172] or [AUTHORISATION2] must be present.
Transactional error (en): If return type is New and Box 312 is greater than 0 (zero) then 'Copy of Notices of Consent Attached' must be Yes or 'Authorisation of claim to group relief for carried forward losses' must be completed
Transactional error (cy): Os mai 'Newydd' yw math y Ffurflen Dreth a bod Blwch 312 yn fwy na 0 (sero), mae'n rhaid i 'Copi o Hysbysiadau Cydsynio wedi eu hatodi' fod yn 'lawn' neu mae'n rhaid llenwi 'Awdurdodi cais am ryddhad grŵp ar gyfer colledion a gariwyd ymlaen'

Error code: 9377 127
Location: /IRenvelope/CompanyTaxReturn/NotIncluded/ElectricChargePoints
Description: [737/738] can only be present if [35] on or after '2016-11-23'
Transactional error (en): Box 737/738 can only be completed if the date in box 35 is on or after 23 November 2016

Error code: 9379 131
Location: /IRenvelope/CompanyTaxReturn/QualifyingExpenditure/DesignatedEnvironmentallyFriendlyMachineryAndPlant
Description: [765] can only be present if [30] on or before '2020-03-31'
Transactional error (en): Box 765 can only be completed if the return period start date in Box 30 is on or before 31 March 2020

Error code: 9380 64
Location: /IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600L
Description: If [142] = 'yes', then [N115] should be present.
Transactional error (en): Supplementary form CT600L must be present if Box 142 is completed

Error code: 9381 94
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CJRS/CJRSreceived
Description: [471] should be at least ([472] plus [473])
Transactional error (en): Box 471 must be equal to or greater than the sum of Boxes 472 and 473

Error code: 9382 94
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CJRS/CJRSreceived
Description: [526] should be present if [471] is present
Transactional error (en): If Box 471 is completed then Box 526 must be completed

Error code: 9383 96
Location: /IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid
Description: [528] should be present if [526] is present
Transactional error (en): If Box 526 is completed then Box 528 must be completed

Error code: 9384 102
Location: /IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/CJRSoverpaymentsNowDue
Description: [526] should equal (([471] plus [474]) minus ([472] plus [473]))
Transactional error (en): Box 526 must equal (the sum of Boxes 471 and 474) minus (the sum of Boxes 472 and 473)

Error code: 9385 105
Location: /IRenvelope/CompanyTaxReturn/TaxReconciliation/ResearchAndDevelopmentCredit
Description: [530] should only be present if [142] equals 'yes'
Transactional error (en): Box 530 must only be completed if Box 142 equals 'yes'

Error code: 9386 105
Location: /IRenvelope/CompanyTaxReturn/TaxReconciliation/ResearchAndDevelopmentCredit
Description: [530] is valid only if it equals [L210]
Transactional error (en): Box 530 must equal Box L210

Error code: 9389 83
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/AssociatedCompanies
Description: If [N049] is present the following should be true: [35] on or after '2023-04-01'
Transactional error (en): The associated companies section can only be completed if the return period end date in Box 35 is on or after 01/04/2023

Error code: 9392 129
Location: /IRenvelope/CompanyTaxReturn/NotIncluded/ZeroEmissionsCars
Description: [751/752] should not be present if [35] is on or before '2021-03-31'
Transactional error (en): Boxes 751 and 752 must not be completed if the return period end date in Box 35 is on or before 31 March 2021

Error code: 9393 139
Location: /IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/RepaymentsForThePeriodCoveredByThisReturn/RandDTaxCredit
Description: [875] should only be present if [142] equals 'yes'
Transactional error (en): Box 875 must only be completed if Box 142 equals 'yes'

Error code: 9394 139
Location: /IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/RepaymentsForThePeriodCoveredByThisReturn/RandDTaxCredit
Description: [875] should equal [L180]
Transactional error (en): Box 875 must equal Box L180

Error code: 9395 139
Location: /IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/RepaymentsForThePeriodCoveredByThisReturn/RandDExpenditureCredit
Description: [880] should only be present if [142] equals 'yes'
Transactional error (en): Box 880 must only be completed if Box 142 equals 'yes'

Error code: 9396 139
Location:
/IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/RepaymentsForThePeriodC
overedByThisReturn/RandDExpenditureCredit
Description: [880] should equal [L125]
Transactional error (en): Box 880 must equal Box L125

Error code: 9397 84
Location:
/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/Associ
atedCompanies/AssociatedCompaniesFinancialYears
Description: [N054] should not be present if [326] is present
Transactional error (en): Boxes 327 and 328 must not be completed if Box 326 is completed

Error code: 9398 84
Location:
/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/Associ
atedCompanies/StartingOrSmallCompaniesRate
Description: [329] should not be present if [4] equals 1
Transactional error (en): Box 329 must not be completed if the type of company is 1 (Unit
trust or open-ended investment company)

Error code: 9399 84
Location:
/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/Associ
atedCompanies/StartingOrSmallCompaniesRate
Description: [329] should not be present if [4] equals 2
Transactional error (en): Box 329 must not be completed if the type of company is 2 (Close
investment-holding company)

Error code: 9400 189
Location: [CTA]/LoansInformation
Description: The group [LOAN] may occur up to 999 times
Transactional error (en): The maximum number of loans has been exceeded in Part 1
Transactional error (cy): Aed yn uwch nag uchafswm y benthyciadau yn Rhan 1

Error code: 9401 190
Location: [CTA]/LoansInformation/TotalLoans
Description: [A15] should equal the sum of all iterations of [A10B]
Transactional error (en): Box A15 must equal the sum of all 'Amount of loan' amounts in
column A10B
Transactional error (cy): Mae'n rhaid i Flwch A15 fod yn hafal i swm yr holl symiau 'Swm y
benthyciad' yng ngholofn A10B

Error code: 9402 284
Location: [CTG]/DeductionsAndReliefs/LossesUnquotedShares/Total
Description: [G50C] should equal [240].
Transactional error (en): Box G50C must equal Box 240

Error code: 9403 191
Location: [CTA]/ReliefEarlierThan
Description: [A25] may occur up to 999 times
Transactional error (en): The maximum number of loans has been exceeded in Part 2
Transactional error (cy): Aed yn uwch nag uchafswm y benthyciadau yn Rhan 2

Error code: 9404 191
Location: [CTA]/ReliefEarlierThan/Loan
Description: Within each iteration of [A25] at least one of [A25B] and [A25C] should be
greater than 0
Transactional error (en): At least one of 'Amount repaid/return repayments made' in Box
A25B or 'Amount released or written off' in Box A25C must be greater than 0 (zero).
Transactional error (cy): Mae'n rhaid i o leiaf un o 'Swm a ad-dalwyd/ad-daliadau ffurflen
dreth a wnaed' ym Mlwch A25B neu 'Swm a ryddhawyd neu a ddiddymwyd' ym Mlwch A25C
fod yn uwch na 0 (sero).

Error code: 9405 191
Location: [CTA]/ReliefEarlierThan/Loan
Description: [LOANSINFORMATION] should be present if [A25] is present
Transactional error (en): If 'Part 2: Relief for return payments and/or amounts repaid,
released or written off within 9 months' is completed then 'Part 1: Outstanding loans and
arrangements' made must be completed
Transactional error (cy): Os yw 'Rhan 2: Rhyddhad ar gyfer taliadau ffurflen treth a/neu
symiau a ad-dalwyd, a ryddhawyd neu a ddilëwyd o fewn 9 mis'' wedi ei gwblhau yna mae'n
rhaid i 'Rhan 1: Benthyciadau heb eu had-dalu a threfniadau' gael ei gwblhau

Error code: 9406 193
Location: [CTA]/ReliefEarlierThan/Loan/Date
Description: [A25D] must be before nine months and one day after [35]. If [35] is on the last
day of the month, [A25D] must be before the first day of the month ten months after [35].
Transactional error (en): The 'Date of repayment, release or write-off' in Box A25D must be
less than nine months and one day after the period To date in Box 35.
Transactional error (cy): Mae'n rhaid i'r 'Dyddiad ad-daliad, rhyddhad neu ddiddymu' ym
Mlwch A25D fod yn llai na naw mis ac un diwrnod ar ôl dyddiad I y cyfnod ym Mlwch 35

Error code: 9407 193
Location: [CTA]/ReliefEarlierThan/TotalAmountRepaid
Description: [A30] should equal the sum of all iterations of [A25B]
Transactional error (en): Box A30 must equal the sum of all 'Amounts repaid/return repayments made' in Boxes A25B
Transactional error (cy): Mae'n rhaid i Flwch A30 fod yn hafal i swm yr holl symiau 'Swm a ad-dalwyd/ad-daliadau ffurflen dreth a wnaed' ym Mlychau A25B

Error code: 9408 193
Location: [CTA]/ReliefEarlierThan/TotalAmountReleasedOrWritten
Description: [A35] should equal the sum of all iterations of [A25C]
Transactional error (en): Box A35 must equal the sum of all 'Amounts released or written off' made in Boxes A25C
Transactional error (cy): Mae'n rhaid i Flwch A35 fod yn hafal i swm yr holl symiau 'Swm a ryddhawyd neu a ddiddymwyd' a wnaed ym Mlychau A25C

Error code: 9409 194
Location: [CTA]/ReliefEarlierThan/TotalLoans
Description: [A40] should equal [A30] plus [A35]
Transactional error (en): Box A40 must equal the sum of Boxes A30 and A35
Transactional error (cy): Mae'n rhaid i Flwch A40 fod yn hafal i swm Blychau A30 ac A35

Error code: 9410 285
Location: [CTG]/DeductionsAndReliefs/ManagementExpenses/Total
Description: If [G55C] is present, [245] should be present
Transactional error (en): Box G55C can only be completed if Box 245 is completed

Error code: 9411 194
Location: [CTA]/ReliefEarlierThan/ReliefDue
Description: [A45] should not exceed [A20]
Transactional error (en): Box A45 must not be greater than Box A20
Transactional error (cy): Ni ddylai Blwch A45 fod yn fwy na Blwch A20

Error code: 9412 131
Location: /IRenvelope/CompanyTaxReturn/QualifyingExpenditure/StructuresAndBuildings
Description: [771] can only be present if [35] on or after '2018-10-29'
Transactional error (en): Box 771 can only be completed if the return period end date in Box 35 is on or after 29 October 2018

Error code: 9413 141
Location: /IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/RepaymentsForThePeriodCoveredByThisReturn/PayableCapitalAllowancesFirstYearCredit
Description: [895] can only be present if [30] on or before '2020-03-31'
Transactional error (en): Box 895 can only be completed if the return period start date in Box 30 is on or before 31 March 2020

Error code: 9414 311
Location: [CTG]/TaxReconciliation/CapitalAllowancesFirstYearCredit
Description: [G155] can only be present if [30] on or before '2020-03-31'
Transactional error (en): Box G155 can only be completed if the date in box 30 is on or before 31 March 2020

Error code: 9415 84
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/AssociatedCompanies/StartingOrSmallCompaniesRate
Description: [329] should not be present if [4] equals 3
Transactional error (en): Box 329 must not be completed if the type of company is 3 (Company in liquidation)

Error code: 9416 84
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/AssociatedCompanies/StartingOrSmallCompaniesRate
Description: [329] should not be present if [4] equals 9
Transactional error (en): Box 329 must not be completed if the type of company is 9 (Real Estate Investment Trust C - residual company)

Error code: 9417 90
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/MarginalReliefForRingFenceTrades
Description: If [435] is present the following should be true: ([329] equals 'yes') or ([35] on or before '2023-03-31')
Transactional error (en): Box 435 can only be completed if Box 329 is completed or the return period end date in Box 35 is on or before 31/03/2023

Error code: 9418 195
Location: [CTA]/LoanLaterReliefNow
Description: [A50] may occur up to 999 times
Transactional error (en): The maximum number of loans has been exceeded in Part 3
Transactional error (cy): Aed yn uwch nag uchafswm y benthyciadau yn Rhan 3

Error code: 9419 195
Location: [CTA]/LoanLaterReliefNow/Loan
Description: Within each iteration of [A50], at least one of [A50B] and [A50C] should be greater than 0
Transactional error (en): At least one of 'Amount repaid/return repayments made' in Box A50B or 'Amount released or written off' in Box A50C must be greater than 0 (zero).
Transactional error (cy): Mae'n rhaid i o leiaf un o 'Swm a ad-dalwyd/ad-daliadau ffurflen dreth' ym Mlwch A50B neu 'Swm a ryddhawyd neu a ddiddymwyd' ym Mlwch A50C fod yn uwch na 0 (sero).

Error code: 9420 95
Location: /IRenvelope/CompanyTaxReturn/EnergyProfitsLevy/EOGPLamounts
Description: [501] should be present if [986] is present
Transactional error (en): Box 501 must be completed if Box 986 is completed

Error code: 9421 197
Location: [CTA]/LoanLaterReliefNow/TotalAmountRepaid
Description: [A55] should equal the sum of all iterations of [A50B]
Transactional error (en): Box A55 must equal the sum of all 'Amounts repaid/return repayments made' in Boxes A50B
Transactional error (cy): Mae'n rhaid i Flwch A55 fod yn hafal i swm yr holl symiau 'Swm a ad-dalwyd/ad-daliadau ffurflen dreth a wnaed' ym Mlychau A50B

Error code: 9422 197
Location: [CTA]/LoanLaterReliefNow/TotalAmountReleasedOrWritten
Description: [A60] should equal the sum of all iterations of [A50C]
Transactional error (en): Box A60 must equal the sum of all 'Amounts released or written off' made in Boxes A50C
Transactional error (cy): Mae'n rhaid i Flwch A60 fod yn hafal i swm yr holl symiau 'Swm a ryddhawyd neu a ddiddymwyd' a wnaed ym Mlychau A50C

Error code: 9423 197
Location: [CTA]/LoanLaterReliefNow/TotalLoans
Description: [A65] should equal [A55] plus [A60]
Transactional error (en): Box A65 must equal the sum of Boxes A55 and A60
Transactional error (cy): Mae'n rhaid i Flwch A65 fod yn hafal i swm Blychau A55 ac A60

Error code: 9424 96
Location: /IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid
Description: [500] should be present if [497] exceeds 0
Transactional error (en): Box 500 must be completed if Box 497 is greater than 0 (zero)

Error code: 9425 197
Location: [CTA]/LoanLaterReliefNow/ReliefDue
Description: [A70] should not exceed [A20]
Transactional error (en): Box A70 must not be greater than Box A20
Transactional error (cy): Ni ddylai Blwch A70 fod yn fwy na Blwch A20

Error code: 9426 197
Location: [CTA]/LoanLaterReliefNow/ReliefDue
Description: [485] should be 'yes' if [A70] is greater than 0
Transactional error (en): If Box A70 is completed then Box 485 must be completed
Transactional error (cy): Os yw Blwch A70 wedi ei gwblhau yna mae'n rhaid i Flwch 485 gael ei gwblhau

Error code: 9427 198
Location: [CTA]/TaxPayable
Description: [A80] should equal ([A20]-([A45]+[A70]))if the result is positive, otherwise [A80] should equal 0.00
Transactional error (en): Box A80 must equal Box A20 minus (the sum of Boxes A45 and A70). If the result is negative then enter 0 (zero)

Error code: 9428 198
Location: [CTA]/TaxPayable
Description: [480] should be present and equal to [A80] if [A80] is present
Transactional error (en): If Box A80 is completed then Box 480 must be completed and equal to Box A80
Transactional error (cy): Os yw Blwch A80 wedi ei gwblhau mae'n rhaid i Flwch 480 fod wedi ei gwblhau ac yn hafal i Flwch A80

Error code: 9429 193
Location: [CTA]/ReliefEarlierThan/Loan/Date
Description: [A25D] should be after [35]
Transactional error (en): The 'Date of repayment, release or write-off' in Box A25D must be after the period To date in Box 35.
Transactional error (cy): Mae'n rhaid i'r 'Dyddiad ad-daliad, rhyddhad neu ddiddymu' ym Mlwch A25D fod ar ôl dyddiad I y cyfnod ym Mlwch 35

Error code: 9430 196
Location: [CTA]/LoanLaterReliefNow/Loan/Date
Description: Must be after the date nine months after [35]. If [35] is on the last day of the month, [A50D] must be later than the last day of the month nine months after [35].
Transactional error (en): The 'Date of repayment, release or write-off' in Box A50D must be at least nine months after the period To date in Box 35.
Transactional error (cy): Mae'n rhaid i'r 'Dyddiad ad-daliad, rhyddhad neu ddiddymu' ym Mlwch A50D fod o leiaf naw mis ar ôl dyddiad I y cyfnod ym Mlwch 35.

Error code: 9431 196
Location: [CTA]/LoanLaterReliefNow/Loan/Date
Description: [A50D] cannot be later than today
Transactional error (en): The 'Date of repayment, release or write-off' in Box A50D cannot be later than today
Transactional error (cy): Ni all y 'Dyddiad ad-dalu, rhyddhau neu ddiddymu' ym Mlwch A50D fod yn hwyrach na heddiw.

Error code: 9432 96
Location: /IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid
Description: [510] should be present if [501] is present
Transactional error (en): Box 510 must be completed if Box 501 is completed

Error code: 9433 99
Location: /IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/RPDTpayable
Description: [497] must equal [N285] if [N285] is present
Transactional error (en): Box 497 must equal Box N285 if Box N285 is completed

Error code: 9434 99
Location: /IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/CFCandBankLevyTotal
Description: [500] is valid only if this equals (The sum of [490], [495], [496], and [497])
Transactional error (en): Box 500 must equal the sum of Boxes 490, 495, 496 and 497

Error code: 9435 100
Location: /IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/EOGPLpayable
Description: If [501] is present the following should be true: [986] is present
Transactional error (en): Box 986 must be completed if Box 501 is completed

Error code: 9436 113
Location: /IRenvelope/CompanyTaxReturn/IndicatorsAndInformation/NumberOf51groupCompanies
Description: [625] should not be present if [35] on or after '2023-04-01'
Transactional error (en): Box 625 must not be completed if the return period end date in Box 35 is on or after 01/04/2023

Error code: 9437 117
Location: /IRenvelope/CompanyTaxReturn/EnhancedExpenditure/AdditionalRAndDForm
Description: If [657] is present the following should be true: ([650] equals 'yes') or ([655] equals 'yes')
Transactional error (en): If Box 657 is completed then either Box 650 or Box 655 must be completed

Error code: 9438 117
Location: /IRenvelope/CompanyTaxReturn/EnhancedExpenditure/RAndDExpenditureSME
Description: [659] should not be present if [650] does not equal 'yes'
Transactional error (en): Box 659 must not be completed if Box 650 isn't completed

Error code: 9439 117
Location: /IRenvelope/CompanyTaxReturn/EnhancedExpenditure/RAndDExpenditureSME
Description: If [L166] is present and [30] onOrAfter '2023-04-01' [659] must equal [L166]
Transactional error (en): If Box L166 is completed and the return period start date in Box 30 is on or after 01/04/2023 then Box 659 must equal Box L166

Error code: 9440 118
Location: /IRenvelope/CompanyTaxReturn/EnhancedExpenditure/RandDEnhancedExpenditure
Description: [660] should not be present if [659] is not present and [30] is on or after '2023-04-01'
Transactional error (en): Box 660 must not be completed if Box 659 is not completed and the return period start date in Box 30 is on or after 01/04/2023

Error code: 9441 285
Location: [CTG]/DeductionsAndReliefs/ManagementExpenses/Total
Description: If [G55C] is present, [G55A] or [G55B] should be present
Transactional error (en): Box G55C can only be completed if Box G55A or Box G55B are completed

Error code: 9442 285
Location: [CTG]/DeductionsAndReliefs/ManagementExpenses/Total
Description: [G55C] should equal [G55A] plus [G55B]
Transactional error (en): Box G55C must equal the sum of Boxes G55A and G55B

Error code: 9443 285
Location: [CTG]/DeductionsAndReliefs/ManagementExpenses/Total
Description: [G55C] should equal [245].
Transactional error (en): Box G55C must equal Box 245

Error code: 9444 287
Location: [CTG]/DeductionsAndReliefs/UKpropertyBusinessLosses/Total
Description: If [G60C] is present, [250] should be present
Transactional error (en): Box G60C can only be completed if Box 250 is completed

Error code: 9445 287
Location: [CTG]/DeductionsAndReliefs/UKpropertyBusinessLosses/Total
Description: If [G60C] is present, [G60A] or [G60B] should be present
Transactional error (en): Box G60C can only be completed if Box G60A or Box G60B are completed

Error code: 9446 287
Location: [CTG]/DeductionsAndReliefs/UKpropertyBusinessLosses/Total
Description: [G60C] should equal [G60A] plus [G60B]
Transactional error (en): Box G60C must equal the sum of Boxes G60A and G60B

Error code: 9447 287
Location: [CTG]/DeductionsAndReliefs/UKpropertyBusinessLosses/Total
Description: [G60C] should equal [250].
Transactional error (en): Box G60C must equal Box 250

Error code: 9448 288
Location: [CTG]/DeductionsAndReliefs/CapitalAllowancesManagement/Total
Description: If [G65C] is present, [255] should be present
Transactional error (en): Box G65C can only be completed if Box 255 is completed

Error code: 9449 288
Location: [CTG]/DeductionsAndReliefs/CapitalAllowancesManagement/Total
Description: If [G65C] is present, [G65A] or [G65B] should be present
Transactional error (en): Box G65C can only be completed if Box G65A or Box G65B are completed

Error code: 9450 201
Location: [CTB]
Description: [B10] should be present if the sum of all iterations of [B5F] is greater than zero
Transactional error (en): Box B10 must be completed if the sum of 'Tax on chargeable profits' in Boxes B5F is greater than 0 (zero)
Transactional error (cy): Mae’n rhaid cwblhau Blwch B10 os yw swm 'Treth ar elw trethadwy' ym Mlychau B5F yn fwy na 0 (sero)

Error code: 9451 201
Location: [CTB]
Description: [B15] should be present if [B5G] is present
Transactional error (en): Box B15 must be completed if 'Creditable tax' in Box B5G is completed
Transactional error (cy): Mae’n rhaid cwblhau Blwch B15 os yw 'Treth y gellir ei chredydu' ym Mlwch B5G wedi ei chwblhau

Error code: 9452 201
Location: [CTB]
Description: [B20] should be present if [B5H] is present
Transactional error (en): Box B20 must be completed if 'Reliefs in terms of tax' in Box B5H is completed
Transactional error (cy): Mae’n rhaid cwblhau Blwch B20 os yw 'Rhyddhad mewn perthynas â threth' ym Mlwch B5H wedi ei gwblhau

Error code: 9453 201
Location: [CTB]
Description: [B25] should be present if [B5I] is present
Transactional error (en): Box B25 must be completed if 'ACT as restricted' in Box B5I is completed
Transactional error (cy): Mae’n rhaid cwblhau Blwch B25 os yw 'ACT fel y cyfyngir' ym Mlwch B5I wedi ei gwblhau

Error code: 9454 201
Location: [CTB]
Description: [B30] should be present if [SB010b] is present
Transactional error (en): Box B30 must be completed if any of 'Tax on chargeable profits' in Box B5F, 'Creditable tax' in Box B5G, 'Reliefs in terms of tax' in Box B5H, 'ACT as restricted' in Box B5I or 'CFC charge due' in Box B5J are completed
Transactional error (cy): Mae'n rhaid cwblhau Blwch B30 os yw unrhyw un o'r rhain wedi eu cwblhau: 'Treth ar elw trethadwy' ym Mlwch B5F, 'Treth y gellir ei chredydu' ym Mlwch B5G, 'Rhyddhad mewn perthynas â threth' ym Mlwch B5H, ACT fel y cyfyngir ym Mlwch B5I neu 'Tâl CFC sy'n ddyledus' ym Mlwch B5J

Error code: 9455 205
Location: [CTB]/CompanyInformation/CFCTaxCalculation/CFCchargeDue
Description: [B5J] should equal [B5F] minus the sum of [B5G], [B5H] and [B5I]
Transactional error (en): CFC charge due' in Box B5J must equal 'Tax on chargeable profits' in Box B5F minus (the sum of 'Creditable tax' in Box B5G, 'Reliefs in terms of tax' in Box B5H and 'ACT as restricted' in Box B5I)
Transactional error (cy): Mae'n rhaid i 'Tâl CFC sy'n ddyledus' ym Mlwch B5J fod yn hafal i 'Treth ar elw trethadwy' ym Mlwch B5F llai (swm 'Treth y gellir ei chredydu' ym Mlwch B5G, 'Rhyddhad mewn perthynas â threth' ym Mlwch B5H ac 'ACT fel y cyfyngir' ym Mlwch B5I)

Error code: 9456 205
Location: [CTB]/TotalTaxChargeable
Description: [B10] should equal the sum of all entries in [B5F]
Transactional error (en): Box B10 must equal the sum of 'Tax on chargeable profits' in Boxes B5F
Transactional error (cy): Mae’n rhaid i Flwch B10 fod yn hafal i swm 'Treth ar elw trethadwy' ym Mlychau B5F

Error code: 9457 205
Location: [CTB]/TotalCreditableTax
Description: [B15] should equal the sum of all entries in [B5G]
Transactional error (en): Box B15 must equal the sum of 'Creditable tax' in Boxes B5G
Transactional error (cy): Mae'n rhaid i Flwch B10 fod yn hafal i swm 'Treth y gellir ei chredydu' ym Mlychau B5G

Error code: 9458 206
Location: [CTB]/TotalReliefInTaxTerms
Description: [B20] should equal the sum of all entries in [B5H]
Transactional error (en): Box B20 must equal the sum of 'Reliefs in terms of tax' in Boxes B5H
Transactional error (cy): Mae'n rhaid i Flwch B20 fod yn hafal i swm 'Rhyddhad mewn perthynas â threth' ym Mlychau B5H

Error code: 9459 206
Location: [CTB]/TotalACTrestricted
Description: [B25] should equal the sum of all entries in [B5I]
Transactional error (en): Box B25 must equal the sum of 'ACT as restricted' in Boxes B5I
Transactional error (cy): Mae'n rhaid i Flwch B25 fod yn hafal i swm 'ACT fel y cyfyngir' ym Mlychau B5I

Error code: 9460 201
Location: [CTB]
Description: If [N096] is present, then at least one of [COMPANYINFORMATIONPAGEB], [B35] or [HYBRID] should be present.
Transactional error (en): Supplementary form CT600B is present so at least one of Boxes B5, B35 or within the range B40 to B85 must be completed

Error code: 9461 151
Location: /IRenvelope/CompanyTaxReturn/RestitutionTax
Description: [141] should equal 'yes' if [N113] is present.
Transactional error (en): Supplementary form CT600K is present so Box 141 must be completed
Transactional error (cy): Mae ffurflen atodol CT600K yn bresennol felly mae'n rhaid i Flwch 141 gael ei gwblhau

Error code: 9462 345
Location: [CTK]/TaxCalculation/SAbeforeRestitutionTax
Description: [K5] should equal [525].
Transactional error (en): Box K5 must equal Box 525.
Transactional error (cy): Mae'n rhaid i Flwch K5 fod yn hafal i Flwch 525

Error code: 9463 206
Location: [CTB]/TotalCFCtaxChargeble
Description: [B30] should equal the sum of all entries in [B5J]
Transactional error (en): Box B30 must equal the sum of 'CFC charge due' amounts in Boxes B5J
Transactional error (cy): Mae'n rhaid i Flwch B30 fod yn hafal i swm yr holl symiau 'Tâl CFC sy'n ddyledus' ym Mlychau B5J

Error code: 9464 261
Location: [CTF]/TonnageTax/Information/NotRegistered
Description: If [30] onOrAfter '2022-04-01' then [F30A/F30B/F30C] may not be 'yes' or 'no'
Transactional error (en): If the return period start date in Box 30 is on or after 01/04/2022 then Boxes F30A and F30B must not be completed

Error code: 9465 206
Location: [CTB]/TotalCFCtaxChargeble
Description: [490] should be present and equal to [B30] if [B30] is present
Transactional error (en): If Box B30 is completed then Box 490 must be completed and equal to Box B30
Transactional error (cy): Os yw Blwch B30 wedi ei gwblhau mae'n rhaid i Flwch 490 fod wedi ei gwblhau ac yn hafal i Flwch B30

Error code: 9466 190
Location: [CTA]/LoansInformation/TaxChargeable
Description: If [LOANS-PARTICIPATOR-RATE] does not change in the period [30] to [35] inclusive: [A20] should equal [A15] at [LOANS-PARTICIPATOR-RATE] for that period, rounded to the nearest penny, with half-penny rounding upwards.
Transactional error (en): If the loans to participator rate does not change in the accounting period of the return then Box A20 must equal Box A15 multiplied by the loans to participator rate for that period. Round down for fractions less than half a penny and round up for fractions of half a penny or greater

Error code: 9467 190
Location: [CTA]/LoansInformation/TaxChargeable
Description: If [LOANS-PARTICIPATOR-RATE] changes in the period [30] to [35] inclusive: [A20] should be at least ([A15] at the lowest value of [LOANS-PARTICIPATOR-RATE] for that period, rounded to the nearest penny, with half-penny rounding upwards).
Transactional error (en): If the loans to participator rate changes in the accounting period of the return then Box A20 must be equal to or greater than Box A15 multiplied by the lowest loans to participator rate for that period. Round down for fractions less than half a penny and round up for fractions of half a penny or greater

Error code: 9468 190
Location: [CTA]/LoansInformation/TaxChargeable
Description: If [LOANS-PARTICIPATOR-RATE] changes in the period [30] to [35] inclusive: [A20] should be at most [A15] at the highest value of [LOANS-PARTICIPATOR-RATE] for that period, rounded to the nearest penny, with half-penny rounding upwards.
Transactional error (en): If the loans to participator rate changes in the accounting period of the return then Box A20 must be equal to or less than Box A15 multiplied by the highest loans to participator rate for that period. Round down for fractions less than half a penny and round up for fractions of half a penny or greater

Error code: 9469 194
Location: [CTA]/ReliefEarlierThan/ReliefDue
Description: If [LOANS-PARTICIPATOR-RATE] does not change in the period [30] to [35] inclusive: [A45] should equal [A40] at [LOANS-PARTICIPATOR-RATE] for that period, rounded to the nearest penny, with half-penny rounding upwards.
Transactional error (en): If the loans to participator rate does not change in the accounting period of the return then Box A45 must equal Box A40 multiplied by the loans to participator rate for that period. Round down for fractions less than half a penny and round up for fractions of half a penny or greater

Error code: 9470 194
Location: [CTA]/ReliefEarlierThan/ReliefDue
Description: If [LOANS-PARTICIPATOR-RATE] changes in the period [30] to [35] inclusive: [A45] should be at least [A40] at the lowest value of [LOANS-PARTICIPATOR-RATE] for that period, rounded to the nearest penny, with half-penny rounding upwards.
Transactional error (en): If the loans to participator rate changes in the accounting period of the return then Box A45 must be equal to or greater than Box A40 multiplied by the lowest loans to participator rate for that period. Round down for fractions less than half a penny and round up for fractions of half a penny or greater

Error code: 9471 194
Location: [CTA]/ReliefEarlierThan/ReliefDue
Description: If [LOANS-PARTICIPATOR-RATE] changes in the period [30] to [35] inclusive: [A45] should be at most [A40] at the highest value of [LOANS-PARTICIPATOR-RATE] for that period, rounded to the nearest penny, with half-penny rounding upwards.
Transactional error (en): If the loans to participator rate changes in the accounting period of the return then Box A45 must be equal to or less than Box A40 multiplied by the highest loans to participator rate for that period. Round down for fractions less than half a penny and round up for fractions of half a penny or greater

Error code: 9472 197
Location: [CTA]/LoanLaterReliefNow/ReliefDue
Description: If [LOANS-PARTICIPATOR-RATE] does not change in the period [30] to [35] inclusive: [A70] should equal [A65] at [LOANS-PARTICIPATOR-RATE] for that period, rounded to the nearest penny, with half-penny rounding upwards.
Transactional error (en): If the loans to participator rate does not change in the accounting period of the return then Box A65 must equal Box A70 multiplied by the loans to participator rate for that period. Round down for fractions less than half a penny and round up for fractions of half a penny or greater

Error code: 9473 197
Location: [CTA]/LoanLaterReliefNow/ReliefDue
Description: If [LOANS-PARTICIPATOR-RATE] changes in the period [30] to [35] inclusive: [A70] should be at least [A65] at the lowest value of [LOANS-PARTICIPATOR-RATE] for that period, rounded to the nearest penny, with half-penny rounding upwards.
Transactional error (en): If the loans to participator rate changes in the accounting period of the return then Box A65 must be equal to or greater than Box A70 multiplied by the lowest loans to participator rate for that period. Round down for fractions less than half a penny and round up for fractions of half a penny or greater

Error code: 9474 197
Location: [CTA]/LoanLaterReliefNow/ReliefDue
Description: If [LOANS-PARTICIPATOR-RATE] changes in the period [30] to [35] inclusive: [A70] should be at most [A65] at the highest value of [LOANS-PARTICIPATOR-RATE] for that period, rounded to the nearest penny, with half-penny rounding upwards.
Transactional error (en): If the loans to participator rate changes in the accounting period of the return then Box A65 must be equal to or less than Box A70 multiplied by the highest loans to participator rate for that period. Round down for fractions less than half a penny and round up for fractions of half a penny or greater

Error code: 9475 330
Location: [CTI]/TransferredTaxHistory/AssetInformation/AssetReference
Description: [I115] must be unique within the submission.
Transactional error (en): Asset Reference (Box I115) must be unique within the submission.

Error code: 9476 332
Location: [CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/RingFenceCorporationTax/AmountCarriedForward
Description: The [PTPROFITS] component of [I135D] should equal the [PTPROFITS] component of [I135A] minus the [PTPROFITS] components of [I135B] and [I135C].
Transactional error (en): The PROFITS in Box I135D should equal the PROFITS of Box I135A minus the PROFITS of Boxes I135B and Box I135C.

Error code: 9477 332
Location:
[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/RingFenceCorporationTax/AmountCarriedForward
Description: The [PTTAX] component of [I135D] should equal the [PTTAX] component of [I135A] minus the [PTTAX] components of [I135B] and [I135C].
Transactional error (en): The TAX in box I135D should equal the TAX of Box I135A minus the TAX in Boxes I135B and I135C.

Error code: 9478 333
Location:
[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/SupplementaryCharge/AmountTransferred
Description: [I135B] should be present if [I140B] is present
Transactional error (en): If Box I140B is completed then Box I135B must be completed.

Error code: 9479 334
Location:
[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/SupplementaryCharge/AmountUsed
Description: [I135C] should be present if [I140C] is present
Transactional error (en): If Box I140C is completed then Box I135C must be completed.

Error code: 9480 334
Location:
[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/SupplementaryCharge/AmountCarriedForward
Description: The [PTPROFITS] component of [I140D] should equal the [PTPROFITS] component of [I140A] minus the [PTPROFITS] components of [I140B] and [I140C].
Transactional error (en): The PROFITS in Box I140D should equal the PROFITS of Box I140A minus the PROFITS of boxes I140B and I140C.

Error code: 9481 334
Location:
[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/SupplementaryCharge/AmountCarriedForward
Description: The [PTTAX] component of [I140D] should equal the [PTTAX] component of [I140A] minus the [PTTAX] components of [I140B] and [I140C].
Transactional error (en): The TAX in Box I140D should equal the TAX of Box I140A minus the TAX of Boxes I140B and I140C.

Error code: 9482 336
Location:
[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/TrackedProfitsOrLosses/AmountCarriedForward
Description: [I145D] should be the sum of [I145A] + [I145B] + [I145C1] - [I145C2], where [PLPROFITS] components are considered positive while [PLLOSSES] components are considered negative.
Transactional error (en): Where the profits figure is positive and losses negative, Box I145D should equal the sum of Boxes I145A + I145B + 145C1 minus I145C2.

Error code: 9483 337
Location:
[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/DecommissioningExpenditure
Description: If [I150] is present at least one of [I150A] or [I150B] should be present
Transactional error (en): If Box I150 is completed then at least one of Box I150A or I150B should be completed.

Error code: 9484 338
Location:
[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/DecommissioningExpenditure/AmountCarriedForward
Description: [I150D] should equal the sum of [I150A], [I150B], and [I150C1] minus [I150C2]
Transactional error (en): Box I150D must equal the sum of Boxes I150A, I150B, and I150C1 minus Box I150C2.

Error code: 9485 338
Location:
[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/ActivatedRingFenceCorporationTax
Description: If [I155] is present at least one of [I155A] and [I155B] must be present
Transactional error (en): If Box I155 is completed at least one of the following Boxes must be completed: I155A, I155B.

Error code: 9486 339
Location:
[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/ActivatedRingFenceCorporationTax/TotalActivated
Description: The [PTPROFITS] component of [I155C] should equal the [PTPROFITS] component of [I155A] plus the [PTPROFITS] component of [I155B]
Transactional error (en): The PROFITS in Box I155C should equal the PROFITS in Box I155A plus the PROFITS in Box I155B.

Error code: 9487 Location: [CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/ActivatedRingFenceCorporationTax/TotalActivated Description: The [PTTAX] component of [I155C] should equal the [PTTAX] component of [I155A] plus the [PTTAX] component of [I155B] Transactional error (en): The TAX in Box I155C should equal the TAX in Box I155A plus the Tax in Box I155B.	339
Error code: 9488 Location: [CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/ActivatedRingFenceCorporationTax/TotalUsed Description: The [PTPROFITS] component of [I155D] should not exceed the [PTPROFITS] component of [I155C] Transactional error (en): The profits in Box I155D should not exceed the profits in Box I155C.	340
Error code: 9489 Location: [CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/ActivatedRingFenceCorporationTax/TotalUsed Description: The [PTTAX] component of [I155D] should not exceed the [PTTAX] component of [I155C] Transactional error (en): The tax in Box I155D should not exceed the tax in Box I155C.	340
Error code: 9490 Location: [CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/ActivatedSupplementaryCharge/PreviouslyActivated Description: [I155A] should be present if [I160A] is present Transactional error (en): Box I155A must be completed if Box I160A is completed.	340
Error code: 9491 Location: [CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/ActivatedSupplementaryCharge/ActivatedThisPeriod Description: [I155B] should be present if [I160B] is present Transactional error (en): Box I155B must be completed if Box I160B is completed.	341
Error code: 9492 Location: [CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/ActivatedSupplementaryCharge/TotalActivated Description: [I155C] should be present if [I160C] is present Transactional error (en): Box I155C must be completed if Box I160C is completed.	341
Error code: 9493 Location: [CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/ActivatedSupplementaryCharge/TotalUsed Description: [I155D] should be present if [I160D] is present Transactional error (en): Box I155D must be completed if Box I160D is completed.	341
Error code: 9494 Location: [CTL]/RDECcarriedForward Description: If [SL032] is present the following should be true: [SL010] is present or [SL053] is present Transactional error (en): If the 'RDEC carried forward' section on supplementary form CT600L is completed then either the 'Pre-Step 1 restriction' section or the 'Step 2' section on the same form must be completed.	369
Error code: 9495 Location: [CTN] Description: At least one of [SN001], [SN018], [SN029] or [SN095] should be present Transactional error (en): At least one of Sections 1, 2, 3 or 4 must be completed if the supplementary form CT600N is present	388
Error code: 9496 Location: /IRenvelope/CompanyTaxReturn/ResidentialPropertyDeveloperTax Description: [144] should equal 'yes' if [N120] is present. Transactional error (en): Supplementary page CT600N is present so Box 144 must be completed	152
Error code: 9497 Location: [CTN]/Section1 Description: [N15/N20] should be present if [N10] does not equal 'yes' Transactional error (en): The accounting period in Boxes N15 and N20 must be completed if Box N10 is not completed	389
Error code: 9498 Location: [CTN]/Section1 Description: [N25] should be present if [N30] is present Transactional error (en): Box N25 must be completed if Box N30 is completed	389
Error code: 9499 Location: [CTN]/Section1 Description: [N30] should be present if [N25] is present Transactional error (en): Box N30 must be completed if Box N25 is completed	389

Error code: 9500 389
Location: [CTN]/Section1
Description: [N40] should be present if [N10] does not equal 'yes' and [N35] is not present
Transactional error (en): Box N40 must be completed if Box N10 and N35 aren't completed

Error code: 9501 389
Location: [CTN]/Section1
Description: [N45] should be present if [N10] does not equal 'yes'
Transactional error (en): Box N45 must be completed if Box N10 is not completed

Error code: 9502 213
Location: [CTC]/ClaimToGroupRelief/CompanyInformation/Company/AccountingPeriod
Description: The 'From' date of [C5B] should be on or before [35]
Transactional error (en): The 'Accounting period From date of surrendering company' in Box C5B must be on or before the return period To date in Box 35
Transactional error (cy): Mae'n rhaid i'r 'Dyddiad I cyfnod cyfrifyddu'r cwmni sy'n ildio' ym Mlwch C5B fod ar neu ar ôl dyddiad O cyfnod y ffurflen dreth ym Mlwch 35

Error code: 9503 213
Location: [CTC]/ClaimToGroupRelief/CompanyInformation/Company/AccountingPeriod
Description: The period covered by [C5B] should not be longer than 12 months
Transactional error (en): The 'Accounting period of surrendering company' in Box C5B must not be longer than 12 months.
Transactional error (cy): Ni ddylai'r 'Cyfnod cyfrifyddu'r cwmni sy'n ildio' ym Mlwch C5B fod yn hirach na 12 mis.

Error code: 9504 213
Location: [CTC]/ClaimToGroupRelief/CompanyInformation/Company/AccountingPeriod
Description: The 'To' date of [C5B] should not be before the 'From' date
Transactional error (en): The 'Accounting period of surrendering company' To date must not be before the From date in Box C5B
Transactional error (cy): Ni ddylai dyddiad I 'Cyfnod cyfrifyddu'r cwmni sy'n ildio' fod cyn y dyddiad O ym Mlwch C5B

Error code: 9505 213
Location: [CTC]/ClaimToGroupRelief/CompanyInformation/Company/AccountingPeriod
Description: The 'To' date of [C5B] should be on or after [30]
Transactional error (en): The 'Accounting period of surrendering company' To date in Box C5B must be on or after the return period From date in Box 30
Transactional error (cy): Mae'n rhaid i ddyddiad I 'Cyfnod cyfrifyddu'r cwmni sy'n ildio' ym Mlwch C5B fod ar neu ar ôl dyddiad O cyfnod y ffurflen dreth ym Mlwch 30

Error code: 9506 214
Location: [CTC]/ClaimToGroupRelief/CompanyInformation/TotalAmountClaimed
Description: [310] should be present and equal to [C10] if [C10] is present
Transactional error (en): If Box C10 is completed then Box 310 must be completed and equal to Box C10
Transactional error (cy): Os yw Blwch C10 wedi ei gwblhau mae'n rhaid i Flwch 310 fod wedi ei gwblhau ac yn hafal i Flwch C10.

Error code: 9507 214
Location: [CTC]/ClaimToGroupRelief/CompanyInformation/TotalAmountClaimed
Description: [C10] should equal the sum of all iterations of [C5D]
Transactional error (en): Box C10 must equal the sum of 'Claims to group relief Amount Claimed' in Boxes C5D
Transactional error (cy): Mae'n rhaid i Flwch C10 fod yn hafal i swm 'Ceisiadau am ryddhad grŵp Swm a Hawliwyd' ym Mlychau C5D

Error code: 9508 389
Location: [CTN]/Section1
Description: [N50] should be present if [N10] does not equal 'yes'
Transactional error (en): Box N50 must be completed if Box N10 is not completed

Error code: 9509 389
Location: [CTN]/Section1
Description: [N55] should be present if [N10] does not equal 'yes'
Transactional error (en): Box N55 must be completed if Box N10 is not completed

Error code: 9510 215
Location: [CTC]/ClaimToGroupRelief/ClaimAuthorisation/CopyOfNoticesOfConsentAttached
Description: If [SC161] is 'yes' then there must be a PDF attachment of type 'other' in this submission.
Transactional error (en): If 'Copy of notices of consent' is completed then a PDF attachment of type 'Other' must be included
Transactional error (cy): Os ydy 'Copi o hysbysiadau cydsynio wedi eu hatodi' wedi ei gwblhau yna mae'n rhaid bod atodiad ar ffurf PDF o'r math 'Arall' yn bresennol

Error code: 9511 219
Location: [CTC]/SurrenderedGroupRelief/TotalSurrender
Description: [C80] should equal the sum of [C45], [C50], [C55], [C75], [C60], [C65] and [C70]
Transactional error (en): Box C80 must equal the sum of Boxes C45, C50, C55, C60, C65, C70 and C75
Transactional error (cy): Mae'n rhaid i Flwch C80 fod yn hafal i swm Blychau C45, C50, C55, C60, C65, C70 ac C75

Error code: 9512 389
Location: [CTN]/Section1
Description: [N60] should be present if [N10] does not equal 'yes'
Transactional error (en): Box N60 must be completed if Box N10 is not completed

Error code: 9513 Location: [CTC]/SurrenderedGroupRelief/SurrenderInformation/Company/AccountingPeriod Description: The 'From' date of [C85B] should be on or before [35] Transactional error (en): The 'Accounting period of claimant company' From date in Box C85B must be on or before the return period To date in Box 35 Transactional error (cy): Mae'n rhaid i ddyddiad O 'Cyfnod cyfrifyddu'r cwmni sy'n hawlio' ym Mlwch C5B fod ar neu ar ôl dyddiad I cyfnod y ffurflen dreth ym Mlwch 35	220
Error code: 9514 Location: [CTC]/SurrenderedGroupRelief/SurrenderInformation/Company/AccountingPeriod Description: The period covered by [C85B] should not be longer than 12 months Transactional error (en): The 'Accounting period of claimant company' in Box C85B must not be longer than 12 months. Transactional error (cy): Ni ddylai 'Cyfnod cyfrifyddu'r cwmni sy'n hawlio' ym Mlwch C85B fod yn hirach na 12 mis	220
Error code: 9515 Location: [CTC]/SurrenderedGroupRelief/SurrenderInformation/Company/AccountingPeriod Description: The 'To' date of [C85B] should not be before the 'From' date Transactional error (en): The 'Accounting period of claimant company' To date must not be before the From date in Box C85B Transactional error (cy): Ni ddylai dyddiad I 'Cyfnod cyfrifyddu'r cwmni sy'n hawlio' fod cyn y dyddiad O ym Mlwch C85B	220
Error code: 9516 Location: [CTC]/SurrenderedGroupRelief/SurrenderInformation/Company/AccountingPeriod Description: The 'To' date of [C85B] should be on or after [30] Transactional error (en): The 'Accounting period of claimant company' To date in Box C85B must be on or after the return period From date in Box 30 Transactional error (cy): Mae'n rhaid i ddyddiad I 'Cyfnod cyfrifyddu'r cwmni sy'n hawlio' ym Mlwch C85B fod ar neu ar ôl dyddiad O cyfnod y ffurflen dreth ym Mlwch 30	220
Error code: 9517 Location: [CTC]/SurrenderedGroupRelief/SurrenderInformation/AmountSurrenderedTotal Description: [C90] should equal the sum of all iterations of [C85D] Transactional error (en): Box C90 must equal the sum of all 'Amount surrendered' in Boxes C85D Transactional error (cy): Mae'n rhaid i Flwch C90 fod yn hafal i swm yr holl symiau 'Swm a ildiwyd' ym Mlychau C85D	221
Error code: 9518 Location: [CTC]/ClaimToGroupRelief Description: [CLAIMAUTHORISATION] should be present if [N003] equals 'new' and [CLAIMTOGROUPRELIEF] is present Transactional error (en): The Claim authorisation section must be completed if the return type is New and there is a claim to group relief Transactional error (cy): Mae'n rhaid i'r adran 'Awdurdod cais' fod wedi ei gwblhau os ydy math y ffurflen dreth yn Newydd ac mae yna gais am ryddhad grŵp	212
Error code: 9519 Location: [CTC]/SurrenderedGroupRelief/ConsentToSurrender/ConsentOptions/NoticeOfConsentCompleted Description: [DECLARATION] should be present if [SC151] is present Transactional error (en): Amounts surrendered as group relief Declaration must be completed if Notice of consent is completed Transactional error (cy): Mae'n rhaid cwblhau Symiau a ildiwyd fel Datganiad rhyddhad grŵp os yw Hysbysiad o gydsyniad wedi ei gwblhau	222
Error code: 9520 Location: [CTN]/Section1 Description: [N65] should be present if [N10] does not equal 'yes' Transactional error (en): Box N65 must be completed if Box N10 is not completed	389
Error code: 9521 Location: [CTC]/SurrenderedGroupRelief/ConsentToSurrender/ConsentOptions/CopyOfNoticesOfConsentAttached Description: [SC152] should not be present if [DECLARATION] is present Transactional error (en): Copies of notices of consent' must not be completed if 'Amounts surrendered as group relief Declaration' is completed. Transactional error (cy): Ni ddylid cwblhau 'Copïau o hysbysiadau cydsynio' os yw 'Symiau a ildiwyd fel Datganiad rhyddhad grŵp' wedi ei gwblhau.	223
Error code: 9522 Location: [CTC]/SurrenderedGroupRelief/ConsentToSurrender/ConsentOptions/CopyOfNoticesOfConsentAttached Description: If [SC152] is 'yes' then there must be a PDF attachment of type 'other' in this submission Transactional error (en): If Amounts surrendered as group relief 'Copies of notices of consent' is Yes then a PDF attachment of type 'Other' must be included Transactional error (cy): Os yw Symiau a ildiwyd fel rhyddhad grŵp 'Copïau o hysbysiadau cydsynio' yn Iawn yna mae'n rhaid cynnwys atodiad ar ffurf PDF o'r math 'Arall'	223

Error code: 9523 Location: [CTC]/SurrenderedGroupRelief/ConsentToSurrender/Declaration/CompanyName Description: [C95] should equal [1] Transactional error (en): The company name in Box C95 must equal the company name in Box 1 Transactional error (cy): Mae'n rhaid i enw'r cwmni ym Mlwch C95 fod yr un peth ag enw'r cwmni ym Mlwch 1	224
Error code: 9524 Location: [CTC]/SurrenderedGroupRelief/ConsentToSurrender/Declaration/AccountingPeriod Description: The 'From' and 'To' dates of [C105/C110] should equal [30] and [35] respectively Transactional error (en): Details of company surrendering relief Accounting period in Boxes C105 and C110 must match the Accounting period of the return in Boxes 30 and 35 Transactional error (cy): Mae'n rhaid i Fanylion cyfnod cyfrifyddu cwmni yn ildio rhyddhad ym Mlychau C105 ac C110 cyd-fynd â Chyfnod cyfrifyddu y ffurflen dreth ym Mlychau 30 a 35	224
Error code: 9525 Location: [CTN]/Section1/AllocationPeriod Description: [N15/N20] should not be present if [N10] equals 'yes' Transactional error (en): The accounting period in Boxes N15 and N20 must not be completed if Box N10 is completed	390
Error code: 9526 Location: [CTN]/Section1/AllocationPeriod Description: The 'From' date of [N15/N20] should be on or before [35] Transactional error (en): The period From date in Box N15 must be on or before the period end date in Box 35	390
Error code: 9527 Location: [CTN]/Section1/AllocationPeriod Description: The period covered by [N15/N20] should not be longer than 12 months Transactional error (en): The period covered in Boxes N15 and N20 must not be longer than 12 months	390
Error code: 9528 Location: [CTN]/Section1/AllocationPeriod Description: The 'To' date of [N15/N20] should not be before the 'From' date Transactional error (en): The period To date in Box N20 must not be before the period From date in Box N15	390
Error code: 9529 Location: [CT_ProfitsTaxStructure]/Tax Description: [PTTAX] should not exceed [PTPROFITS]. Transactional error (en): TAX should not exceed PROFITS.	504
Error code: 9530 Location: [CTG]/DeductionsAndReliefs/CapitalAllowancesManagement/Total Description: [G65C] should equal [G65A] plus [G65B]. Transactional error (en): Box G65C must equal the sum of Boxes G65A and G65B	288
Error code: 9531 Location: [CTG]/DeductionsAndReliefs/CapitalAllowancesManagement/Total Description: [G65C] should equal [255]. Transactional error (en): Box G65C must equal Box 255	288
Error code: 9532 Location: [CTG]/DeductionsAndReliefs/NonTradeDeficits/Total Description: If [G70C] is present, [260] should be present Transactional error (en): Box G70C can only be completed if Box 260 is completed	289
Error code: 9533 Location: [CTG]/DeductionsAndReliefs/NonTradeDeficits/Total Description: If [G70C] is present, [G70A] or [G70B] should be present Transactional error (en): Box G70C can only be completed if Box G70A or Box G70B are completed	289
Error code: 9534 Location: [CTG]/DeductionsAndReliefs/NonTradeDeficits/Total Description: [G70C] should equal [G70A] plus [G70B]. Transactional error (en): Box G70C must equal the sum of Boxes G70A and G70B	289
Error code: 9535 Location: [CTG]/DeductionsAndReliefs/NonTradeDeficits/Total Description: [G70C] should equal [260]. Transactional error (en): Box G70C must equal Box 260	289
Error code: 9536 Location: [CTG]/DeductionsAndReliefs/CarriedForwardNonTradeDeficits/Total Description: If [G73C] is present, [263] should be present Transactional error (en): Box G73C can only be completed if Box 263 is completed	290
Error code: 9537 Location: [CTG]/DeductionsAndReliefs/CarriedForwardNonTradeDeficits/Total Description: If [G73C] is present, [G73A] or [G73B] should be present Transactional error (en): Box G73C can only be completed if Box G73A or Box G73B are completed	290

Error code: 9538 Location: [CTG]/DeductionsAndReliefs/CarriedForwardNonTradeDeficits/Total Description: [G73C] should equal [G73A] plus [G73B]. Transactional error (en): Box G73C must equal the sum of Boxes G73A and G73B	290
Error code: 9539 Location: [CTG]/DeductionsAndReliefs/CarriedForwardNonTradeDeficits/Total Description: [G73C] should equal [263]. Transactional error (en): Box G73C must equal Box 263	290
Error code: 9540 Location: [CTG]/DeductionsAndReliefs/NonTradingLossIntangibles/Total Description: If [G75C] is present, [265] should be present Transactional error (en): Box G75C can only be completed if Box 265 is completed	291
Error code: 9541 Location: [CTG]/DeductionsAndReliefs/NonTradingLossIntangibles/Total Description: If [G75C] is present, [G75A] or [G75B] should be present Transactional error (en): Box G75C can only be completed if Box G75A or Box G75B are completed	291
Error code: 9542 Location: [CTG]/DeductionsAndReliefs/NonTradingLossIntangibles/Total Description: [G75C] should equal [G75A] plus [G75B]. Transactional error (en): Box G75C must equal the sum of Boxes G75A and G75B	291
Error code: 9543 Location: [CTC]/SurrenderedGroupRelief/ConsentToSurrender/Declaration/TaxReference Description: [C100] should equal [3] Transactional error (en): The tax reference in Box C100 must equal the tax reference in Box 3 Transactional error (cy): Mae'n rhaid i'r cyfeirnod treth ym Mlwch C100 fod yr un peth â'r cyfeirnod treth ym Mlwch 3	224
Error code: 9544 Location: [CTC] Description: At least one of [CLAIMTOGROUPRELIEF], [SURRENDEREDGROUPRELIEF], [GROUPRELIEFCFL] or [SURRGROUPRELIEFCFL] should be present Transactional error (en): At least one of 'Part 1: Claims to group relief', 'Part 2: Amounts surrendered as group relief' must be completed, 'Part 3: Claims to group relief for carried forward losses' and 'Part 4: Amounts surrendered as group relief for carried forward losses' must be completed Transactional error (cy): Mae'n rhaid llenwi o leiaf un o'r rhain: 'Rhan 1: Ceisiadau am ryddhad grŵp' a 'Rhan 2: Symiau a ildiwyd fel rhyddhad grŵp'. Mae'n rhaid llenwi 'Rhan 3: Ceisiadau am ryddhad grŵp ar gyfer colledion a gariwyd ymlaen' a 'Rhan 4: Symiau a ildiwyd fel rhyddhad grŵp ar gyfer colledion a gariwyd ymlaen'	211
Error code: 9545 Location: [CTC]/GroupReliefForCarriedForwardLosses Description: [CLAIMAUTHORISATION2] should be present if [N003] equals 'new' and [GROUPRELIEFCFL] is present Transactional error (en): The Claim authorisation section must be completed if the return type is New and there is a claim to group relief for carried forward losses Transactional error (cy): Mae'n rhaid llenwi'r adran 'Awdurdodi cais' os mai 'Newydd' yw math y Ffurflen Dreth a bod cais am ryddhad grŵp ar gyfer colledion a gariwyd ymlaen	225
Error code: 9546 Location: [CTC]/GroupReliefForCarriedForwardLosses/CompanyInformation/Company/AccountingPeriod Description: The 'From' date of [C125B] should be on or before [35] Transactional error (en): The 'Accounting period From date of surrendering company' in Box C125B must be on or before the return period To date in Box 35 Transactional error (cy): Mae'n rhaid i'r 'Dyddiad I cyfnod cyfrifyddu'r cwmni sy'n ildio' ym Mlwch C125B fod ar neu ar ôl dyddiad O cyfnod y ffurflen dreth ym Mlwch 35	226
Error code: 9547 Location: [CTC]/GroupReliefForCarriedForwardLosses/CompanyInformation/Company/AccountingPeriod Description: The period covered by [C125B] should not be longer than 12 months Transactional error (en): The 'Accounting period of surrendering company' in Box C125B must not be longer than 12 months. Transactional error (cy): Ni ddylai'r 'Cyfnod cyfrifyddu'r cwmni sy'n ildio' ym Mlwch C125B fod yn hirach na 12 mis.	226
Error code: 9548 Location: [CTC]/GroupReliefForCarriedForwardLosses/CompanyInformation/Company/AccountingPeriod Description: The 'To' date of [C125B] should not be before the 'From' date Transactional error (en): The 'Accounting period of surrendering company' To date must not be before the From date in Box C125B Transactional error (cy): Ni ddylai dyddiad I 'Cyfnod cyfrifyddu'r cwmni sy'n ildio' fod cyn y dyddiad O ym Mlwch C125B	226

Error code: 9549 226
Location:
[CTC]/GroupReliefForCarriedForwardLosses/CompanyInformation/Company/AccountingPeri
od
Description: The 'To' date of [C125B] should be on or after [30]
Transactional error (en): The 'Accounting period of surrendering company' To date in Box
C125B must be on or after the return period From date in Box 30
Transactional error (cy): Mae'n rhaid i ddyddiad I 'Cyfnod cyfrifyddu'r cwmni sy'n ildio' ym
Mlwch C125B fod ar neu ar ôl dyddiad O cyfnod y ffurflen dreth ym Mlwch 30

Error code: 9550 227
Location:
[CTC]/GroupReliefForCarriedForwardLosses/CompanyInformation/TotalAmountClaimed
Description: [312] should be present and equal to [C130] if [C130] is present.
Transactional error (en): If Box C130 is completed then Box 312 must be completed and
equal to Box C130
Transactional error (cy): Os yw Blwch C130 wedi ei gwblhau mae'n rhaid i Flwch 312 fod wedi
ei gwblhau ac yn hafal i Flwch C130

Error code: 9551 227
Location:
[CTC]/GroupReliefForCarriedForwardLosses/CompanyInformation/TotalAmountClaimed
Description: [C130] should equal the sum of all iterations of [C125D]
Transactional error (en): Box C130 must equal the sum of 'Claims to group relief for carried
forward losses Amount Claimed' in Boxes C125D
Transactional error (cy): Mae'n rhaid i Flwch C130 fod yn hafal i swm 'Ceisiadau am ryddhad
grŵp ar gyfer colledion a gariwyd ymlaen - Swm a Hawliwyd' ym Mlychau C125D

Error code: 9552 228
Location:
[CTC]/GroupReliefForCarriedForwardLosses/ClaimAuthorisation/CopyOfNoticesOfConsentAtt
ached
Description: If [SC172] is 'yes' then there must be a PDF attachment of type 'other' in this
submission.
Transactional error (en): If 'Copy of notices of consent' is completed then a PDF attachment
of type 'Other' must be included
Transactional error (cy): Os ydy 'Copi o hysbysiadau cydsynio wedi eu hatodi' wedi ei
gwblhau yna mae'n rhaid bod atodiad ar ffurf PDF o'r math 'Arall' yn bresennol

Error code: 9553 228
Location:
[CTC]/GroupReliefForCarriedForwardLosses/ClaimAuthorisation/CopyOfNoticesOfConsentAtt
ached
Description: [312] should exceed 0 if [SC172] is present
Transactional error (en): If 'Copy of notices of consent' is completed then Box 312 must be
greater than 0 (zero)
Transactional error (cy): Os ydy 'Copi o hysbysiadau cydsynio wedi eu hatodi' wedi ei
gwblhau yna mae'n rhaid bod Blwch 312 yn fwy na 0 (sero)

Error code: 9554 232
Location: [CTC]/SurrenderedGroupReliefForCarriedForwardLosses/TotalSurrender
Description: [C185] should equal the sum of [C160], [C165], [C170], [C175] and [C180]
Transactional error (en): Box C185 must equal the sum of Boxes C160, C165, C170, C175 and
C180
Transactional error (cy): Mae'n rhaid i Flwch C80 fod yn hafal i swm Blychau C160, C165,
C170, C175 ac C180

Error code: 9555 233
Location:
[CTC]/SurrenderedGroupReliefForCarriedForwardLosses/SurrenderInformation/Company/Ac
countingPeriod
Description: The 'From' date of [C190B] should be on or before [35]
Transactional error (en): The 'Accounting period of claimant company' From date in Box
C190B must be on or before the return period To date in Box 35
Transactional error (cy): Mae'n rhaid i ddyddiad O 'Cyfnod cyfrifyddu'r cwmni sy'n hawlio' ym
Mlwch C190B fod ar neu ar ôl dyddiad I cyfnod y ffurflen dreth ym Mlwch 35

Error code: 9556 233
Location:
[CTC]/SurrenderedGroupReliefForCarriedForwardLosses/SurrenderInformation/Company/Ac
countingPeriod
Description: The period covered by [C190B] should not be longer than 12 months
Transactional error (en): The 'Accounting period of claimant company' in Box C190B must
not be longer than 12 months.
Transactional error (cy): Ni ddylai 'Cyfnod cyfrifyddu'r cwmni sy'n hawlio' ym Mlwch C190B
fod yn hirach na 12 mis

Error code: 9557 233
Location:
[CTC]/SurrenderedGroupReliefForCarriedForwardLosses/SurrenderInformation/Company/Ac
countingPeriod
Description: The 'To' date of [C190B] should not be before the 'From' date
Transactional error (en): The 'Accounting period of claimant company' To date must not be
before the From date in Box C190B
Transactional error (cy): Ni ddylai dyddiad I 'Cyfnod cyfrifyddu'r cwmni sy'n hawlio' fod cyn y
dyddiad O ym Mlwch C190B

Error code: 9558 233
Location:
[CTC]/SurrenderedGroupReliefForCarriedForwardLosses/SurrenderInformation/Company/AccountingPeriod
Description: The 'To' date of [C190B] should be on or after [30]
Transactional error (en): The 'Accounting period of claimant company' To date in Box C190B must be on or after the return period From date in Box 30
Transactional error (cy): Mae'n rhaid i ddyddiad I 'Cyfnod cyfrifyddu'r cwmni sy'n hawlio' ym Mlwch C190B fod ar neu ar ôl dyddiad O cyfnod y ffurflen dreth ym Mlwch 30

Error code: 9559 234
Location:
[CTC]/SurrenderedGroupReliefForCarriedForwardLosses/SurrenderInformation/AmountSurrenderedTotal
Description: [C195] should equal the sum of all iterations of [C190D]
Transactional error (en): Box C195 must equal the sum of all 'Amount surrendered' in Boxes C190D
Transactional error (cy): Mae'n rhaid i Flwch C195 fod yn hafal i swm yr holl symiau 'Swm a ildiwyd' ym Mlychau C190D

Error code: 9560 235
Location:
[CTC]/SurrenderedGroupReliefForCarriedForwardLosses/ConsentToSurrender/ConsentOptions/SimplifiedArrangementInForce
Description: [C195] should exceed 0 if [SC188] is present
Transactional error (en): If 'Simplified arrangement in force' is completed then Box C195 must be greater than 0 (zero)
Transactional error (cy): Os yw 'Trefniant syml mewn grym' wedi ei gwblhau yna mae'n rhaid i Flwch C195 fod yn fwy na 0 (sero)

Error code: 9561 235
Location:
[CTC]/SurrenderedGroupReliefForCarriedForwardLosses/ConsentToSurrender/ConsentOptions/NoticeOfConsentCompleted
Description: [DECLARATION2] should be present if [SC189] is present
Transactional error (en): Amounts surrendered as group relief for carried forward losses Declaration must be completed if Notice of consent is completed
Transactional error (cy): Mae'n rhaid llenwi 'Datganiad - Symiau a ildiwyd fel rhyddhad grŵp ar gyfer colledion a gariwyd ymlaen' os yw'r 'Hysbysiad o gydsyniad' wedi ei lenwi

Error code: 9562 235
Location:
[CTC]/SurrenderedGroupReliefForCarriedForwardLosses/ConsentToSurrender/ConsentOptions/NoticeOfConsentCompleted
Description: [C195] should exceed 0 if [SC189] is present
Transactional error (en): If 'Simplified arrangement in force' is completed then Box C195 must be greater than 0 (zero)
Transactional error (cy): Os yw 'Trefniant syml mewn grym' wedi ei gwblhau yna mae'n rhaid i Flwch C195 fod yn fwy na 0 (sero)

Error code: 9563 235
Location:
[CTC]/SurrenderedGroupReliefForCarriedForwardLosses/ConsentToSurrender/ConsentOptions/NoticeOfConsentCompleted
Description: [SC189] should not be present if [SC190] is present
Transactional error (en): Notice of consent completed' must not be Yes if 'Copy of notices of consent attached' is Yes
Transactional error (cy): Rhaid i hysbysiad cydsynio wedi ei gwblhau peidio â bod yn Iawn os ydy 'Copi o hysbysiadau cydsynio wedi eu hatodi' yn Iawn

Error code: 9564 236
Location:
[CTC]/SurrenderedGroupReliefForCarriedForwardLosses/ConsentToSurrender/ConsentOptions/CopyOfNoticesOfConsentAttached
Description: [SC190] should not be present if [DECLARATION2] is present
Transactional error (en): Copies of notices of consent' must not be completed if 'Amounts surrendered as group relief for carried forward losses Declaration' is completed
Transactional error (cy): Ni ddylid llenwi 'Copïau o hysbysiadau cydsynio' os yw 'Datganiad Symiau a ildiwyd fel rhyddhad grŵp ar gyfer colledion a gariwyd ymlaen' wedi ei lenwi

Error code: 9565 236
Location:
[CTC]/SurrenderedGroupReliefForCarriedForwardLosses/ConsentToSurrender/ConsentOptions/CopyOfNoticesOfConsentAttached
Description: If [SC190] is 'yes' then there must be a PDF attachment of type 'other' in this submission.
Transactional error (en): If Amounts surrendered as group relief for carried forward losses 'Copies of notices of consent' is Yes then a PDF attachment of type 'Other' must be included
Transactional error (cy): Os yw Symiau a ildiwyd fel rhyddhad grŵp ar gyfer colledion a gariwyd ymlaen 'Copïau o hysbysiadau cydsynio' yn 'Iawn', mae'n rhaid cynnwys atodiad ar ffurf PDF o'r math 'Arall'

Error code: 9566 236
Location:
[CTC]/SurrenderedGroupReliefForCarriedForwardLosses/ConsentToSurrender/ConsentOptions/CopyOfNoticesOfConsentAttached
Description: [C195] should exceed 0 if [SC190] is present
Transactional error (en): If 'Copy of notices of consent' is Yes then Box C195 must be greater than 0 (zero)
Transactional error (cy): Os ydy 'Copi o hysbysiadau cydsynio wedi eu hatodi' yn Iawn yna mae'n rhaid bod Blwch C195 yn fwy na 0 (sero)

Error code: 9567 236
Location:
[CTC]/SurrenderedGroupReliefForCarriedForwardLosses/ConsentToSurrender/Declaration/C
ompanyName
Description: [C200] should equal [1]
Transactional error (en): The company name in Box C200 must equal the company name in
Box 1
Transactional error (cy): Mae'n rhaid i enw'r cwmni ym Mlwch C200 fod yr un peth ag enw'r
cwmni ym Mlwch 1

Error code: 9568 237
Location:
[CTC]/SurrenderedGroupReliefForCarriedForwardLosses/ConsentToSurrender/Declaration/T
axReference
Description: [C205] should equal [3]
Transactional error (en): The tax reference in Box C205 must equal the tax reference in Box
3
Transactional error (cy): Mae'n rhaid i'r cyfeirnod treth ym Mlwch C205 fod yr un peth â'r
cyfeirnod treth ym Mlwch 3

Error code: 9569 237
Location:
[CTC]/SurrenderedGroupReliefForCarriedForwardLosses/ConsentToSurrender/Declaration/A
ccountingPeriod
Description: The 'From' and 'To' dates of [C210/C215] should equal [30] and [35] respectively
Transactional error (en): Details of company surrendering relief Accounting period in Boxes
C210 and C215 must match the Accounting period of the return in Boxes 30 and 35
Transactional error (cy): Mae'n rhaid i Fanylion cyfnod cyfrifyddu cwmni yn ildio rhyddhad
ym Mlychau C210 ac C215 cyd-fynd â Chyfnod cyfrifyddu y ffurflen dreth ym Mlychau 30 a 35

Error code: 9570 291
Location: [CTG]/DeductionsAndReliefs/NonTradingLossIntangibles/Total
Description: [G75C] should equal [265].
Transactional error (en): Box G75C must equal Box 265

Error code: 9571 292
Location: [CTG]/DeductionsAndReliefs/TradingLosses/Total
Description: If [G80C] is present, [275] should be present
Transactional error (en): Box G80C can only be completed if Box 275 is completed

Error code: 9572 292
Location: [CTG]/DeductionsAndReliefs/TradingLosses/Total
Description: If [G80C] is present, [G80A] or [G80B] should be present
Transactional error (en): Box G80C can only be completed if Box G80A or Box G80B are
completed

Error code: 9573 292
Location: [CTG]/DeductionsAndReliefs/TradingLosses/Total
Description: [G80C] should equal [G80A] plus [G80B]
Transactional error (en): Box G80C must equal the sum of Boxes G80A and G80B

Error code: 9574 292
Location: [CTG]/DeductionsAndReliefs/TradingLosses/Total
Description: [G80C] should equal [275].
Transactional error (en): Box G80C must equal Box 275

Error code: 9575 293
Location: [CTG]/DeductionsAndReliefs/TradingLossesUsed/Total
Description: [G85C] should equal [G85B].
Transactional error (en): Box G85C must equal Box G85B

Error code: 9576 293
Location: [CTG]/DeductionsAndReliefs/TradingLossesCarriedBack
Description: If [G90] is present, [280] should be present
Transactional error (en): Box G90 can only be completed if Box 280 is completed

Error code: 9577 294
Location: [CTG]/DeductionsAndReliefs/TradingLossesCarriedForward/Total
Description: If [G92C] is present, [285] should be present
Transactional error (en): Box G92C can only be completed if Box 285 is completed

Error code: 9578 294
Location: [CTG]/DeductionsAndReliefs/TradingLossesCarriedForward/Total
Description: If [G92C] is present, [G92A] or [G92B] should be present
Transactional error (en): Box G92C can only be completed if Box G92A or Box G92B are
completed

Error code: 9579 294
Location: [CTG]/DeductionsAndReliefs/TradingLossesCarriedForward/Total
Description: [G92C] should equal [G92A] plus [G92B]
Transactional error (en): Box G92C must equal the sum of Boxes G92A and G92B

Error code: 9580 294
Location: [CTG]/DeductionsAndReliefs/TradingLossesCarriedForward/Total
Description: [G92C] should equal [285].
Transactional error (en): Box G92C must equal Box 285

Error code: 9581 Location: [CTG]/DeductionsAndReliefs/TradingLossesCarriedForwardUsed/Total Description: [G93C] should equal [G93B]. Transactional error (en): Box G93C must equal Box G93B	295
Error code: 9582 Location: [CTG]/DeductionsAndReliefs/NonTradeCapitalAllowances/Total Description: If [G95C] is present, [290] should be present Transactional error (en): Box G95C can only be completed if Box 290 is completed	296
Error code: 9583 Location: [CTG]/DeductionsAndReliefs/NonTradeCapitalAllowances/Total Description: If [G95C] is present, [G95A] or [G95B] should be present Transactional error (en): Box G95C can only be completed if Box G95A or Box G95B are completed	296
Error code: 9584 Location: [CTG]/DeductionsAndReliefs/NonTradeCapitalAllowances/Total Description: [G95C] should equal [G95A] plus [G95B] Transactional error (en): Box G95C must equal the sum of Boxes G95A and G95B	296
Error code: 9585 Location: [CTG]/DeductionsAndReliefs/NonTradeCapitalAllowances/Total Description: [G95C] should equal [290]. Transactional error (en): Box G95C must equal Box 290	296
Error code: 9586 Location: [CTG]/DeductionsAndReliefs/TotalOfDeductionsAndReliefs/Total Description: If [G100C] is present, [295] should be present Transactional error (en): Box G100C can only be completed if Box 295 is completed	297
Error code: 9587 Location: [CTG]/DeductionsAndReliefs/TotalOfDeductionsAndReliefs/Total Description: If [G100C] is present, [G100A] or [G100B] should be present Transactional error (en): Box G100C can only be completed if Box G100A or Box G100B are completed	297
Error code: 9588 Location: [CTG]/DeductionsAndReliefs/TotalOfDeductionsAndReliefs/Total Description: [G100C] must equal the sum of [G50C], [G55C], [G60C], [G65C], [G70C], [G73C], [G75C], [G80C], [G92C] and [G95C] Transactional error (en): Box G100C must equal the sum of Boxes G50C, G55C, G60C, G65C, G70C, G73C, G75C, G80C, G92C and G95C	297
Error code: 9589 Location: [CTG]/DeductionsAndReliefs/TotalOfDeductionsAndReliefs/Total Description: [G100C] should equal [295]. Transactional error (en): Box G100C must equal Box 295	297
Error code: 9590 Location: [CTG]/DeductionsAndReliefs/TotalOfDeductionsAndReliefs/Total Description: [G100C] should equal [G100A] plus [G100B] Transactional error (en): Box G100C must equal the sum of Boxes G100A and G100B	297
Error code: 9591 Location: [CTG]/DeductionsAndReliefs/ProfitsBeforeDonationsAndGroupRelief/Total Description: If [G105C] is present, [300] should be present Transactional error (en): Box G105C can only be completed if Box 300 is completed	299
Error code: 9592 Location: [CTG]/DeductionsAndReliefs/ProfitsBeforeDonationsAndGroupRelief/Total Description: If [G105C] is present, [G105A] or [G105B] should be present Transactional error (en): Box G105C can only be completed if Box G105A or Box G105B are completed	299
Error code: 9593 Location: [CTG]/DeductionsAndReliefs/ProfitsBeforeDonationsAndGroupRelief/Total Description: [G105C] must equal [G45C] minus [G100C] Transactional error (en): Box G105C must equal Box G45C minus Box G100C	299
Error code: 9594 Location: [CTG]/DeductionsAndReliefs/ProfitsBeforeDonationsAndGroupRelief/Total Description: [G105C] should equal [300]. Transactional error (en): Box G105C must equal Box 300	299
Error code: 9595 Location: [CTG]/DeductionsAndReliefs/ProfitsBeforeDonationsAndGroupRelief/Total Description: [G105C] should equal [G105A] plus [G105B] Transactional error (en): Box G105C must equal the sum of Boxes G105A and G105B	299
Error code: 9596 Location: [CTG]/DeductionsAndReliefs/QualifyingDonations/Total Description: If [G110C] is present, [305] should be present Transactional error (en): Box G110C can only be completed if Box 305 is completed	300

Error code: 9597 300
Location: [CTG]/DeductionsAndReliefs/QualifyingDonations/Total
Description: If [G110C] is present, [G110A] or [G110B] should be present
Transactional error (en): Box G110C can only be completed if Box G110A or Box G110B are completed

Error code: 9598 300
Location: [CTG]/DeductionsAndReliefs/QualifyingDonations/Total
Description: [G110C] should equal [G110A] plus [G110B]
Transactional error (en): Box G110C must equal the sum of Boxes G110A and G110B

Error code: 9599 300
Location: [CTG]/DeductionsAndReliefs/QualifyingDonations/Total
Description: [G110C] should equal [305].
Transactional error (en): Box G110C must equal Box 305

Error code: 9600 65
Location: /IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600M
Description: If [143] is yes, [N117] must be present
Transactional error (en): Supplementary form CT600M must be present if Box 143 is completed

Error code: 9601 112
Location: /IRenvelope/CompanyTaxReturn/TaxReconciliation/ExporterInformation
Description: If [N118] is present the following should be true: [616] is present or [617] is present or [618] is present
Transactional error (en): If the 'Exporter information' section is present then at least one of Boxes 616, 617 or 618 must be completed

Error code: 9602 112
Location: /IRenvelope/CompanyTaxReturn/TaxReconciliation/ExporterInformation/NeitherGoodsNorServicesExported
Description: [618] should not be present if [616] is present
Transactional error (en): Box 618 must not be completed if Box 616 is completed

Error code: 9603 112
Location: /IRenvelope/CompanyTaxReturn/TaxReconciliation/ExporterInformation/NeitherGoodsNorServicesExported
Description: [618] should not be present if [617] is present
Transactional error (en): Box 618 must not be completed if Box 617 is completed

Error code: 9604 390
Location: [CTN]/Section1/AllocationPeriod
Description: The 'To' date of [N15/N20] should be on or after [30]
Transactional error (en): The period To date in Box N20 must be on or after the return period From date in Box 30

Error code: 9605 390
Location: [CTN]/Section1/PreviousAllocatingMemberName
Description: [N25] should not be present if [N10] equals 'yes'
Transactional error (en): Box N25 must not be completed if Box N10 is completed

Error code: 9606 121
Location: /IRenvelope/CompanyTaxReturn/AllowancesAndCharges/MachineryAndPlantSuperDeduction
Description: [691/692] should not be present if [35] on or before '2021-03-31'
Transactional error (en): Boxes 691 and 692 must not completed if the return period end date in Box 35 is on before 31 March 2021

Error code: 9607 121
Location: /IRenvelope/CompanyTaxReturn/AllowancesAndCharges/MachineryAndPlantSuperDeduction
Description: [772] must be submitted if the "CapitalAllowances" component of [691/692] is submitted
Transactional error (en): Box 772 must be completed if Box 691 is completed

Error code: 9608 122
Location: /IRenvelope/CompanyTaxReturn/AllowancesAndCharges/MachineryAndPlantSpecialRateAllowance
Description: [693/694] should not be present if [35] on or before '2021-03-31'
Transactional error (en): Boxes 693 and 694 must not be completed if the return period end date in Box 35 is on or before 31 March 2021

Error code: 9609 122
Location: /IRenvelope/CompanyTaxReturn/AllowancesAndCharges/MachineryAndPlantSpecialRateAllowance
Description: [773] must be submitted if the "CapitalAllowances" component of [693/694] is submitted
Transactional error (en): Box 773 must be completed if Box 693 is completed

Error code: 9610 128
Location: /IRenvelope/CompanyTaxReturn/NotIncluded/MachineryAndPlantSuperDeduction
Description: [741/742] should not be present if [35] on or before '2021-03-31'
Transactional error (en): Boxes 741 and 742 must not be completed if the return period end date in Box 35 is on or before 31 March 2021

Error code: 9611 248
Location: [CTE]/InformationRequired/Expenditure/TradingCosts
Description: [E50] should exceed 0 if [E95] is present
Transactional error (en): Box E50 must be greater than 0 (zero) if Box E95 is completed
Transactional error (cy): Mae'n rhaid i Flwch E50 fod yn fwy na 0 (sero) os yw Blwch E95 wedi ei gwblhau

Error code: 9612 248
Location: [CTE]/InformationRequired/Expenditure/UKlandBuildings
Description: [E60] should exceed 0 if [E100] is present
Transactional error (en): Box E60 must be greater than 0 (zero) if Box E100 is completed
Transactional error (cy): Mae'n rhaid i Flwch E60 fod yn fwy na 0 (sero) os yw Blwch E100 wedi ei gwblhau

Error code: 9613 254
Location: [CTE]/InformationRequired/Assets/InvestmentsOrLoans/Qualifying
Description: [E180] should not be present if [E185] is present
Transactional error (en): Box E180 must not be completed if Box E185 is completed.
Transactional error (cy): Ni ddylid cwblhau Blwch E180 os yw Blwch E185 wedi ei gwblhau.

Error code: 9614 247
Location: [CTE]/InformationRequired/Income/Total
Description: [E90] should equal the sum of [E50], [E55], [E60], [E65], [E70], [E75], [E80], [E85] and [E88]
Transactional error (en): Box E90 must equal the sum of Boxes E50, E55, E60, E65, E70, E75, E80, E85 and E88
Transactional error (cy): Mae'n rhaid i Flwch E9 fod yn hafal i swm Blychau E50, E55, E60, E65, E70, E75, E80, E85 ac E88

Error code: 9615 249
Location: [CTE]/InformationRequired/Expenditure/Total
Description: [E125] should equal the sum of [E95], [E100], [E105], [E110], [E115] and [E120]
Transactional error (en): Box E125 must equal the sum of Boxes E95, E100, E105, E110, E115 and E120
Transactional error (cy): Mae'n rhaid i Flwch E25 fod yn hafal i swm Blychau E95, E100, E105, E110, E115 ac E120

Error code: 9616 128
Location: /IRenvelope/CompanyTaxReturn/NotIncluded/MachineryAndPlantSuperDeduction
Description: [772] must be submitted if the "CapitalAllowances" component of [741/742] is submitted
Transactional error (en): Box 772 must be completed if Box 741 is completed

Error code: 9617 128
Location: /IRenvelope/CompanyTaxReturn/NotIncluded/MachineryAndPlantSpecialRateAllowance
Description: [743/744] should not be present if [35] on or before '2021-03-31'
Transactional error (en): Boxes 743 and 744 must not be completed if the return period end date in Box 35 is on or before 31 March 2021

Error code: 9618 128
Location: /IRenvelope/CompanyTaxReturn/NotIncluded/MachineryAndPlantSpecialRateAllowance
Description: [773] must be submitted if the "CapitalAllowances" component of [743/744] is submitted
Transactional error (en): Box 773 must be completed if Box 743 is completed

Error code: 9619 131
Location: /IRenvelope/CompanyTaxReturn/QualifyingExpenditure/MachineryAndPlantSuperDeduction
Description: [772] should not be present if [35] on or before '2021-03-31'
Transactional error (en): Box 772 must not be completed if the return period end date in Box 35 is on or before 31 March 2021

Error code: 9620 132
Location: /IRenvelope/CompanyTaxReturn/QualifyingExpenditure/MachineryAndPlantSpecialRateAllowance
Description: [773] should not be present if [35] on or before '2021-03-31'
Transactional error (en): Box 773 must not be completed if the return period end date in Box 35 is on or before 31 March 2021

Error code: 9621 207
Location: [CTB]/HybridAndOtherMismatches
Description: [B70] should be present if [B65] is present
Transactional error (en): Box B70 must be completed if Box B65 is completed

Error code: 9622 207
Location: [CTB]/HybridAndOtherMismatches
Description: Group must not be empty
Transactional error (en): If 'Hybrid and other mismatches' group is present then at least one of Boxes B40 to B85 must be completed

Error code: 9623 355
Location: [CTL]/PreStep1Restriction/PreStep1CorporationTaxLiability
Description: [L6] is valid only if this equals [475]
Transactional error (en): Box L6 must equal Box 475

Error code: 9624 355
Location: [CTL]/PreStep1Restriction/AmountOfStep2BroughtForwardRDEC
Description: [L7] is valid only if this equals [L194]
Transactional error (en): Box L7 must equal Box L194

Error code: 9625 355
Location: [CTL]/PreStep1Restriction/AmountOfStep2BroughtForwardRDEC
Description: Must equal the lesser of [L5] and [L6]
Transactional error (en): Box L7 must equal the lesser of Box L5 and L6

Error code: 9626 355
Location: [CTL]/PreStep1Restriction/AmountCarriedForward
Description: [L8] is valid only if this equals ([L5] minus [L7])
Transactional error (en): Box L8 must equal Box L5 minus Box L7

Error code: 9627 355
Location: [CTL]/PreStep1Restriction/AmountCarriedForward
Description: [L8] is valid only if this equals [L129]
Transactional error (en): Box L8 must equal Box L129

Error code: 9628 355
Location: [CTL]/PreStep1Restriction/RemainingCorporationTaxLiability
Description: [L9] is valid only if this equals ([L6] minus [L7])
Transactional error (en): Box L9 must equal Box L6 minus Box L7

Error code: 9630 360
Location: [CTL]/Step2/RDECarisingInThisAPlessRemainingCorporationTaxLiabilityAtStep1
Description: If [L40] is less than [L15] then [L62] must equal [L15]-[L40], else [L62] must equal zero
Transactional error (en): If Box L40 is less than Box L15 then Box L62 must equal Box L15 minus Box L40 otherwise Box L62 must equal 0 (zero)

Error code: 9631 361
Location: [CTL]/Step2/Step2RestrictionCarriedForwardToNextAccountingPeriod
Description: If ([L9] is present or [30] is on or after '2022-04-01') and [L60] is less than [L62] then [L65] must equal [L62] - [L60]
Transactional error (en): If box L9 is completed or the return period start date in Box 30 is on or after 1 April 2022 and Box L60 is less than Box L62, then Box L65 must equal Box L62 minus Box L60

Error code: 9632 369
Location: [CTL]/RDECcarriedForward/PreStep1Restriction
Description: [L129] is valid only if this equals [L8]
Transactional error (en): Box L129 must equal Box L8

Error code: 9633 370
Location: [CTL]/RDECcarriedForward/BalanceCarriedForwardToNextAccountingPeriod
Description: If [L8] is present or [30] is on or after '2022-04-01' then [L140] must equal [L129] + [L130] - [L135]
Transactional error (en): If Box L8 is completed or the return period start date in Box 30 is on or after 1 April 2022 then Box L140 must equal the sum of Boxes L129 and L130 minus Box L135

Error code: 9634 373
Location: [CTL]/SME
Description: [L167A] should be present if [L167] equals 'yes'
Transactional error (en): Box L167A must be completed if Box L167 is completed

Error code: 9635 391
Location: [CTN]/Section1/PreviousAllocatingMemberTaxReference
Description: [N30] should not be present if [N10] equals 'yes'
Transactional error (en): Box N30 must not be completed if Box N10 is completed

Error code: 9636 373
Location: [CTL]/SME
Description: [L168A] should be present if [L168] is present
Transactional error (en): Box L168A must be completed if Box L168 is completed

Error code: 9637 373
Location: [CTL]/SME
Description: [L169A] should be present if [L169] is present
Transactional error (en): Box L169A must be completed if Box L169 is completed

Error code: 9638 391
Location: [CTN]/Section1/IsUltimateParentCompany
Description: [N35] should not be present if [N10] equals 'yes'
Transactional error (en): Box N35 must not be completed if Box N10 is completed

Error code: 9639 374
Location: [CTL]/SME/TotalExpenditureOnExternallyProvidedWorkersFromAndSubcontractingToConnectedPersons
Description: [L167A] should not be present if [L167] does not equal 'yes'
Transactional error (en): Box L167A must not be completed if Box L167 is not completed

Error code: 9640 374
Location: [CTL]/SME/TotalExpenditureOnExternallyProvidedWorkersFromAndSubcontractingToConnectedPersons
Description: If [30] is before 01-04-2024 then [L167A] is valid only if this does not exceed ([L166] times 0.15)
Transactional error (en): If the period start date in Box 30 is before 1 April 2024 then the entry in Box L167A must not be greater than Box L166 multiplied by 0.15

Error code: 9641 374
Location: [CTL]/SME/PAYENICforWhichTheCompanyIsLiableInThisAccountingPeriod
Description: [L168] should not be present if [L167] equals 'yes'
Transactional error (en): Box L168 must not be completed if Box L167 is completed

Error code: 9642 375
Location: [CTL]/SME/RandDPayableTaxCreditClaim
Description: If [L167] is not equal to 'yes' and [30] is on or after '2021-04-01' then [L170] must not exceed £20,000 + (([L168] + [L169]) * 3)
Transactional error (en): If Box L167 is not completed and the return period start date in Box 30 is on or after 1 April 2021 then Box L170 must not exceed the sum of Boxes L168 and L169 multiplied by 3 plus 20,000

Error code: 9643 377
Location: [CTL]/TotalRandDSetOffAgainstLiabilities/RDECpreStep1DischargeAmount
Description: [L194] is valid only if this equals [L7]
Transactional error (en): Box L194 must equal Box L7

Error code: 9644 380
Location: [CTM]
Description: If [N117] is present, then one of [M5] or [M20] should be present
Transactional error (en): Supplementary form CT600M can only be present if section M5 or M20 is completed

Error code: 9645 380
Location: [CTM]
Description: [M10] must be present if [M5] is present
Transactional error (en): Box M10 must be completed if section M5 is present

Error code: 9646 380
Location: [CTM]
Description: [M15] must be present if [M5] is present
Transactional error (en): Box M15 must be completed if section M5 is present

Error code: 9647 380
Location: [CTM]
Description: [M25] must be present if [M20D] is present
Transactional error (en): Box M25 must be completed if Box M20D is completed

Error code: 9648 380
Location: [CTM]
Description: [M30] must be present if [M20E] is present
Transactional error (en): Box M30 must be completed if Box M20E is completed

Error code: 9649 152
Location: /IRenvelope/CompanyTaxReturn/Freeports
Description: If [N117] is present the following should be true: [143] equals 'yes'
Transactional error (en): Supplementary form CT600M is present so Box 143 must be completed

Error code: 9650 259
Location: [CTF]/TonnageTax
Description: [QUALIFYINGSHIPS] or [RELEVANTSHIPPINGPROFITS] should be present if [TONNAGETAX] is present
Transactional error (en): Supplementary form CT600F can only be present if at least one of 'Part 3 Relevant shipping profits' or 'Part 4: Computation of tonnage tax profits' is completed
Transactional error (cy): Gall ffurflen atodol CT600F dim ond fod yn bresennol os yw o leiaf un o'r rhain wedi ei cwblhau: 'Rhan 3: Elw llongau perthnasol' neu 'Rhan 4: Cyfrifiant elw treth tunelledd'

Error code: 9651 260
Location: [CTF]/TonnageTax/Information/TonnageGroup/GroupElection
Description: [F10] should be present if [F5A/F5B] equals 'yes'
Transactional error (en): Box F10 must be completed if Box F5A is Yes
Transactional error (cy): Mae'n rhaid cwblhau Blwch F10 os yw Blwch F5A yn lawn

Error code: 9652 260
Location: [CTF]/TonnageTax/Information/TonnageGroup/GroupElection
Description: [F25A/F25B/F25C] should be present if [F5A/F5B] equals 'yes'
Transactional error (en): Box F25A, F25B of F25C must be completed if Box F5A is Yes
Transactional error (cy): Mae'n rhaid cwblhau Blwch F25A, F25B neu F25C os yw Blwch F5A yn lawn

Error code: 9653 260
Location: [CTF]/TonnageTax/Information/TonnageGroup/Name
Description: [F10] should not be present if [F5A/F5B] equals 'no'
Transactional error (en): Box F10 must not be completed if Box F5B is No
Transactional error (cy): Ni ddylid cwblhau Blwch F10 os yw Blwch F5B yn Na

Error code: 9654 391
Location: [CTN]/Section1/UltimateParentCompanyName
Description: [N40] should not be present if [N10] equals 'yes'
Transactional error (en): Box N40 must not be completed if Box N10 is completed

Error code: 9655 383
Location: [CTM]/QualifyingExpenditureTotal
Description: [M10] must be less than or equal to [771]
Transactional error (en): Box M10 must be less than or equal to Box 771

Error code: 9656 261
Location: [CTF]/TonnageTax/Information/CompanyMetCharteredInLimit
Description: [F20A/F20B/F20C] should equal 'na' if [F5A/F5B] equals 'yes'
Transactional error (en): If Box F5A is Yes then Box F20C must be Not applicable
Transactional error (cy): Os yw Blwch F5A yn Iawn yna mae'n rhaid i Flwch F20C fod yn Ddim yn gymwys

Error code: 9657 383
Location: [CTM]/QualifyingExpenditureTotal
Description: [M10] should equal the sum of all iterations of [M5E]
Transactional error (en): Box M10 must equal the sum of all 'Total amount of qualifying expenditure' entries in Box M5E

Error code: 9658 383
Location: [CTM]/SBAclaimTotal
Description: [M15] must be less than or equal to [711] plus [736]
Transactional error (en): Box M15 must be less than or equal to the sum of Boxes 711 and 736

Error code: 9659 261
Location: [CTF]/TonnageTax/Information/GroupMetCharteredInLimit
Description: [F25A/F25B/F25C] should not be present if [F5A/F5B] equals 'no'
Transactional error (en): Boxes F25A, F25B or F25C must not be completed if Box F5B is No
Transactional error (cy): Ni ddylid cwblhau Blychau F25A, F25B neu F25C os yw Blwch F5A yn Na

Error code: 9660 262
Location: [CTF]/TonnageTax/Information/OffshoreActivities
Description: [OFFSHORETRAININGALLOWANCE] should be present if [F40A/F40B] equals 'yes'
Transactional error (en): Part 2 Offshore training allowance must be completed if Box F40A is Yes
Transactional error (cy): Mae'n rhaid cwblhau Rhan 2 Lwfans hyfforddi alltraeth os yw Blwch F40A yn Iawn

Error code: 9661 383
Location: [CTM]/SBAclaimTotal
Description: [M15] should equal the sum of all iterations of [M5F]
Transactional error (en): Box M15 must equal the sum of all 'Total SBA claim amount' entries in Box M5F

Error code: 9662 383
Location: [CTM]/ECAforPlantAndMachineryInFreeports
Description: If [M20] is present then one of [M20C] or [M20D] or [M20E] must be present
Transactional error (en): If section M20 is present then one of Boxes M20C, M20D or M20E must be completed

Error code: 9663 268
Location: [CTF]/TonnageTax/QualifyingShips/Total
Description: [F70] should equal (the sum of all iterations of [F70G]) rounded down to the nearest whole pound
Transactional error (en): Box F70 must equal the sum of 'Tonnage Tax profits' in boxes 70G rounded down to the nearest whole pound.
Transactional error (cy): Mae'n rhaid i Flwch F70 fod yn hafal i swm 'Elw Treth tunelledd' ym mlychau 70G wedi ei dalgrynnu lawr i'r bunt agosaf

Error code: 9664 259
Location: [CTF]/TonnageTax/Information
Description: [F35A/F35B] should be present if [F30A/F30B/F30C] equals 'yes'
Transactional error (en): Box F35A or F35B must be completed if Box F30A is Yes
Transactional error (cy): Mae'n rhaid cwblhau Blwch F35A neu F35B os yw Blwch F30A yn Iawn

Error code: 9665 261
Location: [CTF]/TonnageTax/Information/Flagging
Description: [F35A/F35B] should not be present if [F30A/F30B/F30C] does not equal 'yes'
Transactional error (en): Boxes F35A or F35B must not be completed unless F30A is Yes.
Transactional error (cy): Ni ddylid cwblhau Blwch F35A neu F35B os yw Blwch F30A yn Iawn

Error code: 9666 Location: [CTF]/TonnageTax/OffshoreTrainingAllowance Description: [OFFSHORETRAININGALLOWANCE] should not be present if [F40A/F40B] equals 'no' Transactional error (en): Part 2 Offshore training allowance must not be present if Box F40B is No Transactional error (cy): Mae'n rhaid cwblhau Rhan 2 Lwfans hyfforddi alltraeth os yw Blwch F40B yn Na	262
Error code: 9667 Location: [CTM]/AmountOfECAclaimedWithinTheAccountingPeriodTotal Description: [760] must be present if [M25] is present Transactional error (en): Box 760 must be completed if Box M25 is completed	385
Error code: 9668 Location: [CTM]/AmountOfECAclaimedWithinTheAccountingPeriodTotal Description: [M25] should equal the sum of all iterations of [M20D] Transactional error (en): Box M25 must equal the sum of all 'Total amount of ECA claimed within the accounting period' entries in Box M20D	385
Error code: 9669 Location: [CTM]/DisposalValueTotal Description: [M30] should equal the sum of all iterations of [M20E] Transactional error (en): Box M30 must equal the sum of all 'Disposal value' entries in Box M20E	385
Error code: 9670 Location: [CT_PayeReferenceStructure]/HMRCofficeNumber Description: [HMRCOFFICE] cannot equal 000 Transactional error (en): The office numeral part of the PAYE reference must not equal '000'	501
Error code: 9671 Location: [CT_PayeReferenceStructure]/EmployerPAYEreference Description: First character must not be a space Transactional error (en): The first character of your PAYE reference must not be a space	501
Error code: 9672 Location: [CTN]/Section1/UltimateParentCompanyName Description: [N40] should not be present if ([N10] does not equal 'yes') and [N35] is present Transactional error (en): Box N40 must not be completed if Box N35 has been completed and Box N10 has not been completed	391
Error code: 9673 Location: [CTN]/Section1/GroupCompanyReceivingAllocationAllowance Description: [N45] should not be present if [N10] equals 'yes' Transactional error (en): Box N45 must not be completed if Box N10 is completed	392
Error code: 9674 Location: [CTN]/Section1/GroupCompanyReceivingAllocationAllowance/AccountingPeriod Description: The period covered by [N45B] should not be longer than 12 months Transactional error (en): The accounting period in Box N45B must not be longer than 12 months	392
Error code: 9675 Location: [CTN]/Section1/GroupCompanyReceivingAllocationAllowance/AccountingPeriod Description: The 'To' date of [N45B] should not be before the 'From' date Transactional error (en): The accounting period To date must not be before the From date in Box N45B	392
Error code: 9676 Location: [CTN]/Section1/TotalAllocated Description: [N50] should not be present if [N10] equals 'yes' Transactional error (en): Box N50 must not be completed if Box N10 is completed	393
Error code: 9677 Location: [CTN]/Section1/TotalAllocated Description: [N50] must equal the sum of all iterations of [N45D] Transactional error (en): Box N50 must equal the sum of all Amount allocated entries in Boxes N45D	393
Error code: 9678 Location: [CTN]/Section1/StatementAuthorised Description: [N55] should not be present if [N10] equals 'yes' Transactional error (en): Box N55 must not be completed if Box N10 is completed	393
Error code: 9679 Location: [CTN]/Section1/FullNameOfPersonAuthorising Description: [N60] should not be present if [N10] equals 'yes' Transactional error (en): Box N60 must not be completed if Box N10 is completed	393
Error code: 9680 Location: [CTN]/Section1/StatusOfThePersonAuthorising Description: [N65] should not be present if [N10] equals 'yes' Transactional error (en): Box N65 must not be completed if Box N10 is completed	394

Error code: 9681 394
Location: [CTN]/Section2
Description: [N80] should be present if [N75] equals 'yes'
Transactional error (en): Box N80 must be completed if Box N75 is completed

Error code: 9682 394
Location: [CTN]/Section2
Description: [N85] should be present if [N80] is present
Transactional error (en): Box N85 must be completed if the table at N80 is completed

Error code: 9683 395
Location:
[CTN]/Section2/CompanyProvidingAllocationOfNotionalAllowanceForExcludedBody
Description: [N80] should not be present if [N75] does not equal 'yes'
Transactional error (en): Box N80 must not be completed if Box N75 is not completed

Error code: 9684 396
Location: [CTN]/Section2/Total
Description: [N85] must equal the sum of all iterations of [N80C]
Transactional error (en): Box N85 must equal the sum of all 'Amount' in Boxes N80C

Error code: 9685 397
Location: [CTN]/Section3
Description: If [SN029] is present the following should be true: [SN030] is present or [SN043] is present or [SN062] is present or [SN076] is present
Transactional error (en): If Section 3 is present on supplementary page CT600N then one of Section 3 Parts 1, 2, 3 or 4 must be completed

Error code: 9686 397
Location: [CTN]/Section3/Section3Part1
Description: [SN095] should be present if [SN030] is present
Transactional error (en): Section 4 on supplementary page CT600N must be completed if Section 3 Part 1 is completed

Error code: 9687 397
Location: [CTN]/Section3/Section3Part1
Description: [SN037] should be present if ([N003] equals 'new') and [SN030] is present
Transactional error (en): Claim authorisation' section on supplementary page CT600N must be completed if the return type is 'new' and Section 3 Part 1 is present

Error code: 9688 398
Location: [CTN]/Section3/Section3Part1/DetailsOfSurrender/AccountingPeriod
Description: The 'From' date of [N95B] should be on or before [35]
Transactional error (en): The 'Accounting period of surrendering company' From date in Box N95B must be on or before the return period To date in Box 35

Error code: 9689 398
Location: [CTN]/Section3/Section3Part1/DetailsOfSurrender/AccountingPeriod
Description: The period covered by [N95B] should not be longer than 12 months
Transactional error (en): The 'Accounting period of the surrendering company' in Box N95B must not be longer than 12 months

Error code: 9690 398
Location: [CTN]/Section3/Section3Part1/DetailsOfSurrender/AccountingPeriod
Description: The 'To' date of [N95B] should not be before the 'From' date
Transactional error (en): The 'Accounting period of surrendering company' To date must not be before the From date in Box N95B

Error code: 9691 398
Location: [CTN]/Section3/Section3Part1/DetailsOfSurrender/AccountingPeriod
Description: The 'To' date of [N95B] should be on or after [30]
Transactional error (en): The 'Accounting period of surrendering company' To date in Box N95B must be on or after the return period From date in Box 30

Error code: 9692 399
Location: [CTN]/Section3/Section3Part1/Total
Description: [N100] must equal the sum of all iterations of [N95D]
Transactional error (en): Box N100 must equal the sum of all 'Amount claimed' entries in Boxes N95D

Error code: 9693 399
Location: [CTN]/Section3/Section3Part1/Total
Description: [N260] should be present if [N100] is present
Transactional error (en): Box N260 must be completed if Box N100 is completed

Error code: 9694 399
Location: [CTN]/Section3/Section3Part1/ClaimAuthorisation
Description: Must submit exactly one of [SN038] or [SN039]
Transactional error (en): Either 'Copy of notices of consent attached' or 'Authorisation of claim to group relief for simplified arrangements' must be Yes in Section 3 Part 1 on supplementary page CT600N

Error code: 9695 400
Location:
[CTN]/Section3/Section3Part1/ClaimAuthorisation/CopyOfNoticesOfConsentAttached
Description: If [SN038] is 'yes' then there must be a PDF attachment of type 'other' in this submission.
Transactional error (en): If 'Copy of notices of consent attached' is Yes in Section 3 Part 1 on supplementary page CT600N then a PDF attachment of type 'Other' must be included

Error code: 9696 401
Location: [CTN]/Section3/Section3Part2
Description: [SN050] should be present if ([N003] equals 'new') and [SN043] is present
Transactional error (en): Consent to surrender' section must be completed if the type of return is 'new' and Section 3 Part 2 on supplementary page CT600N is completed

Error code: 9697 402
Location: [CTN]/Section3/Section3Part2/DetailsOfSurrender/AccountingPeriod
Description: The 'From' date of [N120B] should be on or before [35]
Transactional error (en): The 'Accounting period of claimant company' From date in Box N120B must be on or before the return period To date in Box 35

Error code: 9698 402
Location: [CTN]/Section3/Section3Part2/DetailsOfSurrender/AccountingPeriod
Description: The period covered by [N120B] should not be longer than 12 months
Transactional error (en): The 'Accounting period of the claimant company' in Box N120B must not be longer than 12 months

Error code: 9699 402
Location: [CTN]/Section3/Section3Part2/DetailsOfSurrender/AccountingPeriod
Description: The 'To' date of [N120B] should not be before the 'From' date
Transactional error (en): The 'Accounting period of claimant company' To date must not be before the From date in Box N120B

Error code: 9700 402
Location: [CTN]/Section3/Section3Part2/DetailsOfSurrender/AccountingPeriod
Description: The 'To' date of [N120B] should be on or after [30]
Transactional error (en): The 'Accounting period of claimant company' To date in Box N120B must be on or after the return period From date in Box 30

Error code: 9701 301
Location: [CTG]/DeductionsAndReliefs/GroupRelief/Total
Description: If [G115C] is present, [310] should be present
Transactional error (en): Box G115C can only be completed if Box 310 is completed

Error code: 9702 301
Location: [CTG]/DeductionsAndReliefs/GroupRelief/Total
Description: If [G115C] is present, [G115A] or [G115B] should be present
Transactional error (en): Box G115C can only be completed if Box G115A or Box G115B are completed

Error code: 9703 301
Location: [CTG]/DeductionsAndReliefs/GroupRelief/Total
Description: [G115C] should equal [G115A] plus [G115B]
Transactional error (en): Box G115C must equal the sum of Boxes G115A and G115B

Error code: 9704 301
Location: [CTG]/DeductionsAndReliefs/GroupRelief/Total
Description: [G115C] should equal [310].
Transactional error (en): Box G115C must equal Box 310

Error code: 9705 302
Location: [CTG]/DeductionsAndReliefs/GroupReliefForCarriedForwardLosses/Total
Description: If [G117C] is present, [312] should be present
Transactional error (en): Box G117C can only be completed if Box 312 is completed

Error code: 9706 302
Location: [CTG]/DeductionsAndReliefs/GroupReliefForCarriedForwardLosses/Total
Description: If [G117C] is present, [G117A] or [G117B] should be present
Transactional error (en): Box G117C can only be completed if Box G117A or Box G117B are completed

Error code: 9707 302
Location: [CTG]/DeductionsAndReliefs/GroupReliefForCarriedForwardLosses/Total
Description: [G117C] should equal [G117A] plus [G117B]
Transactional error (en): Box G117C must equal the sum of Boxes G117A and G117B

Error code: 9708 302
Location: [CTG]/DeductionsAndReliefs/GroupReliefForCarriedForwardLosses/Total
Description: [G117C] should equal [312].
Transactional error (en): Box G117C must equal Box 312

Error code: 9709 303
Location: [CTG]/DeductionsAndReliefs/ChargeableProfits/Total
Description: If [G120C] is present, [G120A] or [G120B] should be present
Transactional error (en): Box G120C can only be completed if Box G120A or Box G120B are completed

Error code: 9710 Location: [CTL] Description: If [N115] is present at least one of [SL053], [SL001] and [SL042] must be present Transactional error (en): Supplementary form CT600L is present so Pre-Step 1 restriction section, Step 1 section or SME section must be completed	353
Error code: 9711 Location: [CTL] Description: [SL010] should be present if ([L25] minus [L45]) exceeds 0 Transactional error (en): Step 2 section on supplementary form CT600L must be completed if Box L25 minus Box L45 is greater than 0	353
Error code: 9712 Location: [CTL] Description: [SL015] should be present if ([L50] minus [L65]) exceeds 0 Transactional error (en): Step 3 section on supplementary form CT600L must be completed if Box L50 minus Box L65 is greater than 0	353
Error code: 9713 Location: [CTL] Description: [SL019] should be present if ([L70] minus [L80]) exceeds 0 Transactional error (en): Step 4 section on supplementary form CT600L must be completed if Box L70 minus Box L80 is greater than 0	353
Error code: 9714 Location: [CTL] Description: [SL022] should be present if ([L85] minus [L90]) exceeds 0 Transactional error (en): Step 5 section on supplementary form CT600L must be completed if Box L85 minus Box L90 is greater than 0	353
Error code: 9715 Location: [CTL] Description: [SL025] should be present if ([L95] minus [L100]) exceeds 0 Transactional error (en): Step 6 section on supplementary form CT600L must be completed if Box L95 minus Box L100 is greater than 0	353
Error code: 9716 Location: [CTL] Description: [SL030] should be present if ([L105] minus [L120]) exceeds 0 Transactional error (en): Step 7 section on supplementary form CT600 must be completed if Box L105 minus Box L120 is greater than 0	353
Error code: 9717 Location: /IRenvelope/CompanyTaxReturn/ResearchAndDevelopment Description: [142] should equal 'yes' if [N115] is present. Transactional error (en): Supplementary form CT600L is present so Box 142 must be completed	151
Error code: 9718 Location: [CTL]/Step1 Description: If [SL001] is present at least one of [L15] and [L20] must be present Transactional error (en): Step 1 section on supplementary form CT600L can only be present if either Box L15 or Box L20 are completed	356
Error code: 9719 Location: [CTL]/Step1 Description: [L30] is mandatory if([475] or [L9]) and [SL001] present Transactional error (en): Box L30 must be completed if the Step 1 section on supplementary form CT600L is present and Box 475 or Box L9 is completed	356
Error code: 9720 Location: [CTL]/Step1/RandDExpenditureOnWhichRDECisClaimedInThisAccountingPeriod Description: [L15] should be present if [L10] is present Transactional error (en): Box L15 must be completed if Box L10 is completed	356
Error code: 9721 Location: [CTL]/Step1/RDECclaimForThisAccountingPeriod Description: [L15] is valid only if it is less than [L10] Transactional error (en): Box L15 must be less than Box L10	357
Error code: 9722 Location: [CTL]/Step1/RDECclaimForThisAccountingPeriod Description: If [L185] or [L190] are present then [L15] must equal [L185] + [L190] Transactional error (en): If Box L185 or Box L190 are completed then Box L15 must equal the sum of Boxes L185 and L190	357
Error code: 9723 Location: [CTL]/Step1/RDECclaimForThisAccountingPeriod Description: [L10] should be present if [L15] is present Transactional error (en): Box L10 must be completed if Box L15 is completed	357
Error code: 9724 Location: [CTL]/Step1/TotalRDECforTheAccountingPeriod Description: [L25] is valid only if it equals ([L15] plus [L20]) Transactional error (en): Box L25 must equal the sum of Boxes L15 and L20	357

Error code: 9725 358
Location: [CTL]/Step1/CorporationTaxLiability
Description: If [L9] is present then [L30] must equal [L9]. If [L9] is not present then [L30] must equal [475]
Transactional error (en): If Box L9 is completed then Box L30 must equal Box L9. If Box L9 is not completed then Box L30 must equal Box 475

Error code: 9726 358
Location: [CTL]/Step1/CorporationTaxLiability
Description: [L40] should be present if [L30] is present
Transactional error (en): Box L40 must be completed if Box L30 is completed

Error code: 9727 358
Location: [CTL]/Step1/IncomeTaxDeductedFromProfitsApplicableToCorporationTaxLiability
Description: If [L35] is present [L30] should be present
Transactional error (en): Box L35 can only be completed if Box L30 is completed

Error code: 9728 358
Location: [CTL]/Step1/IncomeTaxDeductedFromProfitsApplicableToCorporationTaxLiability
Description: [L35] is valid only if this does not exceed [515]
Transactional error (en): Box L35 must be less than or equal to Box 515

Error code: 9729 358
Location: [CTL]/Step1/IncomeTaxDeductedFromProfitsApplicableToCorporationTaxLiability
Description: [L35] is valid only if this does not exceed [L30]
Transactional error (en): Box L35 must be less than or equal to Box L30

Error code: 9730 358
Location: [CTL]/Step1/MaximumAmountAvailableForStep1SetOff
Description: [L40] is valid only if this equals ([L30] minus [L35])
Transactional error (en): Box L40 must equal Box L30 minus Box L35

Error code: 9731 359
Location: [CTL]/Step1/AmountOfRDECusedToDischargeCorporationTaxAtStep1
Description: [L45] is valid only if it equals [L195]
Transactional error (en): Box L45 must equal L195

Error code: 9732 359
Location: [CTL]/Step1/AmountOfRDECusedToDischargeCorporationTaxAtStep1
Description: [L45] must equal the lesser of [L25] and [L40]. If [L40] is not present then [L45] must be zero.
Transactional error (en): Box L45 must equal the lesser of Boxes L25 and L40. If Box L40 is not completed then Box L45 must equal 0.

Error code: 9733 359
Location: [CTL]/Step1/AmountOfRDECusedToDischargeCorporationTaxAtStep1
Description: [L195] should be present if [L45] is present
Transactional error (en): Box L195 must be completed if Box L45 is completed

Error code: 9734 359
Location: [CTL]/Step2
Description: If [SL010] is present then [SL001] must be present
Transactional error (en): Step 2 section on supplementary form CT600L can only be completed if Step 1 section on the same form is completed

Error code: 9735 359
Location: [CTL]/Step2
Description: [L55] should be present if [L15] is present and [SL010] is present
Transactional error (en): Box L55 must be completed if L15 and Step 2 on supplementary form CT600L are both completed

Error code: 9736 359
Location: [CTL]/Step2
Description: [SL032] should be present if [SL010] is present
Transactional error (en): RDEC carried forward section on supplementary form CT600L must be completed if Step 2 section on the same form is completed

Error code: 9737 359
Location: [CTL]/Step2/Step1BalanceCarriedForwardToStep2
Description: [L50] is valid only if it equals ([L25] minus [L45])
Transactional error (en): Box L50 must equal Box L25 minus Box L45

Error code: 9738 360
Location: [CTL]/Step2/CorporationTaxChargeOnRDECforThisAccountingPeriod
Description: [L55] must not be less than [L15] multiplied by the lowest of ([CT RATE FOR NI TRADING PROFITS], [FULL RATE OF CT], [FULL RF RATE OF CT], [SMALL CO RATE OF CT], [RF SMALL CO RATE OF CT], [EQUIV. LOW CT RATE]) at either [30] or [35]
Transactional error (en): Box L55 must not be less than Box L15 multiplied by the lowest tax rate of [FULL RATE OF CT], [FULL RF RATE OF CT], [SMALL CO RATE OF CT], [RF SMALL CO RATE OF CT], [EQUIV. LOW CT RATE] or [CT RATE FOR NI TRADING PROFITS] at either the return period start date in Box 30 or the return period end date in Box 35

Error code: 9739 360
Location: [CTL]/Step2/CorporationTaxChargeOnRDECforThisAccountingPeriod
Description: [L60] should be present if [L55] is present
Transactional error (en): Box L60 must be completed if Box L55 is completed

Error code: 9740 360
Location:
[CTL]/Step2/TotalRDECarisingInThisAPlessCorporationTaxChargeOnTheRDECforThisAP
Description: [L60] is valid only if this equals ([L15] minus [L55])
Transactional error (en): Box L60 must equal Box L15 minus Box L55

Error code: 9741 361
Location: [CTL]/Step2/Step2RestrictionCarriedForwardToNextAccountingPeriod
Description: [L65] is valid only if this equals [L130]
Transactional error (en): Box L65 must equal Box L130

Error code: 9743 361
Location: [CTL]/Step3
Description: If [SL015] is present then [SL010] should be present
Transactional error (en): Step 3 section on supplementary form CT600L can only be completed if Step 2 section on the same form is completed

Error code: 9744 362
Location: [CTL]/Step3/Step2BalanceCarriedForwardToStep3
Description: [L70] is valid only if this equals ([L50] minus [L65])
Transactional error (en): Box L70 must equal Box L50 minus Box L65

Error code: 9745 364
Location: [CTL]/Step3/Step3RestrictionCarriedForwardToNextAP
Description: [L80] is valid only if this equals [L145]
Transactional error (en): Box L80 must equal Box L145

Error code: 9746 364
Location: [CTL]/Step3/Step3RestrictionCarriedForwardToNextAP
Description: If [L71] and [L167] are not present, then (if [L75] is less than [L70] then [L80] must equal [L70] - [L75], else [L80] must equal zero)
Transactional error (en): If Box L71 and Box L167 are not completed and Box L75 is less than Box L70 then Box L80 must equal Box L70 minus L75 otherwise Box L80 must equal 0 (zero)

Error code: 9747 364
Location: [CTL]/Step3/Step3RestrictionCarriedForwardToNextAP
Description: [L145] should be present if [L80] is present
Transactional error (en): Box L80 must be completed if Step 3 section on supplementary form CT600L is completed

Error code: 9748 365
Location: [CTL]/Step4
Description: If [SL019] is present then [SL015] should be present
Transactional error (en): Step 4 section on supplementary form CT600L can only be completed if Step 3 section on the same form is completed

Error code: 9749 365
Location: [CTL]/Step4/Step3BalanceCarriedForwardToStep4
Description: [L85] is valid only if this equals ([L70] minus [L80])
Transactional error (en): Box L85 must equal Box L70 minus Box L80

Error code: 9750 319
Location: [CTH]/Royalties/DeductionAmount
Description: For each iteration of [ROYALTIES], [H5G] must equal [H5D] multiplied by ([H5F] divided by 100) and rounded to the nearest penny (round down for fractions less than half a penny, and round up for fractions of half a penny or greater)
Transactional error (en): All 'Amount of tax deducted from payment' amounts in Boxes H5G must equal 'Gross Amount of Royalty paid' in Boxes H5D multiplied by 'Rate of tax deducted from payment' in Boxes H5F divided by 100 and rounded to the nearest penny (round down for fractions less than half a penny and round up for fractions of half a penny or greater).
Transactional error (cy): Mae'n rhaid i'r holl symiau 'Swm o dreth a didynnwyd o'r taliad' ym Mlychau H5G fod yn hafal i 'Swm Gros Breindal a dalwyd' ym Mlychau H5D wedi ei luosi â 'Cyfradd treth a didynnwyd o'r taliad' ym Mlychau H5F wedi ei rhannu â 100 a'i dalgrynnu i'r geiniog agosaf (talgrynwch i lawr ar gyfer ffracsiynau sy'n llai na hanner ceiniog ac i fyny ar gyfer ffracsiynau o hanner ceiniog neu fwy).

Error code: 9751 365
Location:
[CTL]/Step4/AmountUsedToDischargeCorporationTaxLiabilityOfAnotherAccountingPeriod
Description: [L90] is valid only if this does not exceed [L85]
Transactional error (en): Box L90 must be less than or equal to Box L85

Error code: 9752 365
Location: [CTL]/Step5
Description: If [SL022] is present then [SL019] should be present
Transactional error (en): Step 5 section on supplementary form CT600L can only be completed if Step 4 section on the same form is completed

Error code: 9753 365
Location: [CTL]/Step5
Description: [SL038] should be present if [SL022] is present
Transactional error (en): RDEC surrendered section on supplementary form CT600L must be completed if Step 5 section on the same form is completed

Error code: 9754 366
Location: [CTL]/Step5/Step4BalanceCarriedForwardToStep5
Description: [L95] should equal ([L85] minus [L90])
Transactional error (en): Box L95 must equal Box L85 minus Box L90

Error code: 9755 366
Location: [CTL]/Step5/CreditSurrenderedToGroupMember
Description: [L100] should not exceed [L95]
Transactional error (en): Box L100 must be less than or equal to Box L95

Error code: 9756 366
Location: [CTL]/Step5/CreditSurrenderedToGroupMember
Description: [L100] should equal [L160]
Transactional error (en): Box L100 must equal Box L160

Error code: 9757 366
Location: [CTL]/Step5/CreditSurrenderedToGroupMember
Description: [L160] should be present if [L100] is present
Transactional error (en): Box L160 must be completed if L100 completed

Error code: 9758 367
Location: [CTL]/Step6
Description: If [SL025] is present [SL022] should be present
Transactional error (en): Step 6 section on supplementary form CT600L can only be completed if Step 5 section on the same form is completed

Error code: 9759 367
Location: [CTL]/Step6/Step5BalanceCarriedForwardToStep6
Description: [L105] should equal ([L95] minus [L100])
Transactional error (en): Box L105 must equal Box L95 minus Box L100

Error code: 9760 367
Location: [CTL]/Step6/AmountUsedToDischargeOtherCompanyLiabilityOnThisCTSA
Description: [L110] should not exceed [L105]
Transactional error (en): Box L110 must be less than or equal to Box L105

Error code: 9761 367
Location: [CTL]/Step6/AmountUsedToDischargeOtherCompanyLiabilityOnThisCTSA
Description: [L110] should equal [L200]
Transactional error (en): Box L110 must equal L200

Error code: 9762 367
Location: [CTL]/Step6/AmountUsedToDischargeOtherCompanyLiabilityOnThisCTSA
Description: [L200] should be present if [L110] is present
Transactional error (en): Box L200 must be completed if Box L110 is completed

Error code: 9763 368
Location: [CTL]/Step6/AmountUsedToDischargeAnyOtherCompanyLiability
Description: [L115] should not exceed ([L105] minus [L110])
Transactional error (en): Box L115 must be less than or equal to Box L105 minus Box L110

Error code: 9764 368
Location: [CTL]/Step6/TotalUsedToDischargeOtherCompanyLiability
Description: [L120] should equal ([L110] plus [L115])
Transactional error (en): Box L120 must equal the sum of Boxes L110 and L115

Error code: 9765 368
Location: [CTL]/Step7
Description: If [SL030] is present then [SL025] should be present
Transactional error (en): Step 7 section on supplementary form CT600L can only be completed if Step 6 section on the same form is completed

Error code: 9766 369
Location: [CTL]/Step7/PayableRDEC
Description: [L125] should equal ([L105] minus ([L120] plus [L123]))
Transactional error (en): Box L125 must equal Box L105 minus the sum of Boxes L120 and L123

Error code: 9767 369
Location: [CTL]/Step7/PayableRDEC
Description: [L125] should equal [880]
Transactional error (en): Box L125 must equal Box 880

Error code: 9769 370
Location: [CTL]/RDECcarriedForward/Step2Restriction
Description: [L130] should equal [L65]
Transactional error (en): Box L130 must equal Box L65

Error code: 9770 370
Location: [CTL]/RDECcarriedForward/SurrenderedToOtherGroupCompany
Description: [L135] should equal [L155]
Transactional error (en): Box L135 must equal Box L155

Error code: 9771 370
Location: [CTL]/RDECcarriedForward/SurrenderedToOtherGroupCompany
Description: [SL038] should be present if [L135] is present
Transactional error (en): RDEC surrendered section on supplementary form CT600L must be completed if Box L135 is completed

Error code: 9772 370
Location: [CTL]/RDECcarriedForward/SurrenderedToOtherGroupCompany
Description: [L155] should be present if [L135] is present
Transactional error (en): Box L155 must be completed if Box L135 is completed

Error code: 9773 402
Location: [CTN]/Section3/Section3Part2/Total
Description: [N125] must equal the sum of all iterations of [N120D]
Transactional error (en): Box N125 must equal the sum of all 'Amount surrendered' entries in Boxes N120D

Error code: 9774 371
Location: [CTL]/RDECcarriedForward/Step3Restriction
Description: [L145] should equal [L80]
Transactional error (en): Box L145 must equal Box L80

Error code: 9775 371
Location: [CTL]/RDECcarriedForward/TotalCarriedForwardToNextAP
Description: [L150] is valid only if this equals ([L140] plus [L145])
Transactional error (en): Box L150 must equal the sum of Boxes L140 and L145

Error code: 9776 371
Location: [CTL]/RDECsurrendered
Description: If [SL038] is present at least one of [SL022] and [L135] should be present
Transactional error (en): RDEC surrendered section on supplementary form CT600L can only be completed if Step 5 section or Box L135 are completed

Error code: 9777 372
Location: [CTL]/RDECsurrendered/Step2RestrictionSurrendered
Description: [L155] should equal [L135]
Transactional error (en): Box L155 must equal Box L135

Error code: 9778 372
Location: [CTL]/RDECsurrendered/Step5CreditSurrenderedToGroupMember
Description: [L160] should equal [L100]
Transactional error (en): Box L160 must equal Box L100

Error code: 9779 372
Location: [CTL]/RDECsurrendered/TotalSurrendered
Description: [L165] should equal ([L155] plus [L160])
Transactional error (en): Box L165 must equal the sum of Boxes L155 and L160

Error code: 9780 373
Location: [CTL]/SME
Description: If [SL042] is present at least one of [L170] and [L185] and [L190] should be present
Transactional error (en): SME section on supplementary form CT600L can only be completed if Box L170, L185 or L190 are completed

Error code: 9781 376
Location: [CTL]/SME/RandDPayableTaxCreditSetOffAgainstOtherLiabilitiesOnThisReturn
Description: If [L175] is present [L170] should be present
Transactional error (en): Box L175 can only be completed if Box L170 is completed

Error code: 9782 376
Location: [CTL]/SME/RandDPayableTaxCreditSetOffAgainstOtherLiabilitiesOnThisReturn
Description: [L175] should not exceed [L170]
Transactional error (en): Box L175 must be less than or equal to Box L170

Error code: 9783 376
Location: [CTL]/SME/RandDPayableTaxCreditSetOffAgainstOtherLiabilitiesOnThisReturn
Description: [L175] should equal [L205]
Transactional error (en): Box L175 must equal Box L205

Error code: 9784 376
Location: [CTL]/SME/RandDPayableTaxCreditSetOffAgainstOtherLiabilitiesOnThisReturn
Description: [L205] should be present if [L175] is present
Transactional error (en): Box L205 must be completed if Box L175 is completed

Error code: 9785 376
Location: [CTL]/SME/RandDBalancePayableTaxCredit
Description: If [L180] is present [L170] should be present
Transactional error (en): Box L180 can only be completed if Box L170 is completed

Error code: 9786 376
Location: [CTL]/SME/RandDBalancePayableTaxCredit
Description: [L180] should equal ([L170] minus [L175])
Transactional error (en): Box L180 must equal Box L170 minus Box L175

Error code: 9787 378
Location: [CTL]/TotalRandDSetOffAgainstLiabilities/RDECstep1DischargeAmount
Description: [L195] should equal [L45]
Transactional error (en): Box L195 must equal Box L45

Error code: 9788 378
Location: [CTL]/TotalRandDSetOffAgainstLiabilities/RDECstep6DischargeAmountForThisAccountingPeriod
Description: [L200] should equal [L110]
Transactional error (en): Box L200 must equal Box L110

Error code: 9789 378
Location: [CTL]/TotalRandDSetOffAgainstLiabilities/SMERandDBalancePayableTaxCreditUsedToDischargeOtherLiabilitiesOnThisReturn
Description: [L205] should equal [L175]
Transactional error (en): Box L205 must equal Box L175

Error code: 9790 378
Location: [CTL]/TotalRandDSetOffAgainstLiabilities/Total
Description: [L210] is valid only if this equals (The sum of [L194], [L195], [L200], and [L205])
Transactional error (en): Box L210 must equal the sum of Boxes L194, L195, L200 and L205

Error code: 9791 378
Location: [CTL]/TotalRandDSetOffAgainstLiabilities/Total
Description: [L210] should equal [530]
Transactional error (en): Box L210 must equal Box 530

Error code: 9792 403
Location: [CTN]/Section3/Section3Part2/ConsentToSurrender/ConsentOptions
Description: If [SN051] is present the following should be true: [SN052] is present or [SN053] is present or [SN054] is present
Transactional error (en): If the 'Type of Consent' section is present in Section 3 Part 2 on supplementary page CT600N, then at least one of 'Simplified arrangement is in force', 'Notice of consent completed' or 'Copy of notices of consent attached' must be Yes

Error code: 9793 403
Location: [CTN]/Section3/Section3Part2/ConsentToSurrender/ConsentOptions/NoticeOfConsentCompleted
Description: [SN053] should not be present if [SN054] is present
Transactional error (en): Notice of consent completed' must not be Yes if 'Copy of notices of consent attached' is Yes in Section 3 Part 2 on supplementary page CT600N

Error code: 9794 404
Location: [CTN]/Section3/Section3Part2/ConsentToSurrender/ConsentOptions/CopyOfNoticesOfConsentAttached
Description: [SN054] should not be present if [SN055] is present
Transactional error (en): Copy of notices of consent attached' must not be Yes if the 'Declaration of consent' section is completed in Section 3 Part 2 on supplementary page CT600N

Error code: 9795 404
Location: [CTN]/Section3/Section3Part2/ConsentToSurrender/ConsentOptions/CopyOfNoticesOfConsentAttached
Description: If [SN054] is 'yes' then there must be a PDF attachment of type 'other' in this submission.
Transactional error (en): If 'Copy of notices of consent attached' is Yes in Section 3 Part 2 on supplementary page CT600N then a PDF attachment of type 'Other' must be included

Error code: 9796 405
Location: [CTN]/Section3/Section3Part2/ConsentToSurrender/Declaration/AccountingPeriod
Description: The period covered by [N140/N145] should not be longer than 12 months
Transactional error (en): The accounting period covered in Boxes N140 and N145 must not be longer than 12 months

Error code: 9797 405
Location: [CTN]/Section3/Section3Part2/ConsentToSurrender/Declaration/AccountingPeriod
Description: The 'To' date of [N140/N145] should not be before the 'From' date
Transactional error (en): The accounting period end date in Box N145 should not before the From date in Box N140

Error code: 9798 406
Location: [CTN]/Section3/Section3Part3
Description: [SN095] should be present if [SN062] is present
Transactional error (en): Section 4 on supplementary page CT600N must be completed if Section 3 Part 3 is completed

Error code: 9799 406
Location: [CTN]/Section3/Section3Part3
Description: [SN069] should be present if ([N003] equals 'new') and [SN062] is present
Transactional error (en): Authorisation of claim to group relief for simplified arrangements must be present if the type of return is 'new' and Section 3 Part 3 on supplementary page CT600N is present

Error code: 9800 321
Location: [CTI]
Description: [I70] should be present if [I65] exceeds 0
Transactional error (en): Box I70 must be completed if Box I65 is greater than 0 (zero)
Transactional error (cy): Mae'n rhaid cwblhau Blwch I70 os yw Blwch I65 yn fwy na 0 (sero)

Error code: 9801 321
Location: [CTI]
Description: [I75] should be present if [I15] equals 'yes' and ([I5] minus [I20]) exceeds 0
Transactional error (en): Box I75 must be completed if Box I15 is completed and Box I5 minus Box I20 is greater than 0 (zero).
Transactional error (cy): Mae'n rhaid cwblhau Blwch I75 os yw Blwch I15 wedi ei gwblhau a Blwch I5 llai Blwch I20 yn fwy na 0 (sero).

Error code: 9802 324
Location: [CTI]/CalculationOfSupplementaryCharge/DisallowedFinancingCosts/Total
Description: [I30] should equal [I20] plus [I25]
Transactional error (en): Box I30 must equal the sum of Boxes I20 and I25
Transactional error (cy): Mae'n rhaid i Flwch I30 fod yn hafal i swm Blychau I20 ac I25

Error code: 9803 324
Location: [CTI]/CalculationOfSupplementaryCharge/Profits
Description: [I35] should equal [I5] plus [I30] if [I10] equals 'yes'
Transactional error (en): If Box I10 is completed then Box I35 must equal the sum of Boxes I5 and I30
Transactional error (cy): Os yw Blwch I10 wedi ei gwblhau yna mae'n rhaid i Flwch I35 fod yn hafal i swm Blychau I5 ac I30

Error code: 9804 324
Location: [CTI]/CalculationOfSupplementaryCharge/Profits
Description: If [I15] is 'yes' then [I35] must equal [I30] minus [I5] if the sum is positive, or zero otherwise.
Transactional error (en): If Box I5 is completed then Box I35 must equal Box I30 minus Box I5. If the result is negative please enter 0 (zero).
Transactional error (cy): Os yw Blwch I5 wedi ei gwblhau yna mae'n rhaid i Flwch I35 fod yn hafal i Flwch I30 llai Blwch I5. Os yw'r canlyniad yn negatif cofnodwch 0 (sero).

Error code: 9805 325
Location: [CTI]/CalculationOfSupplementaryCharge/MinusLosses
Description: [I50] should not exceed [I35]
Transactional error (en): Box I50 must not be greater than Box I35
Transactional error (cy): Ni ddylai Blwch I50 fod yn fwy na Blwch I35

Error code: 9806 407
Location: [CTN]/Section3/Section3Part3/DetailsOfSurrender/AccountingPeriod
Description: The 'From' date of [N160B] should be on or before [35]
Transactional error (en): The 'Accounting period of surrendering company' From date in Box N160B must be on or before the return period To date in Box 35

Error code: 9807 326
Location: [CTI]/CalculationOfSupplementaryCharge/Tax
Description: [505] should be present and equal to [I70] if [I70] is present
Transactional error (en): If Box I70 is completed then Box 505 must be completed and equal to Box I70
Transactional error (cy): Os yw Blwch I70 wedi ei gwblhau mae'n rhaid i Flwch 505 fod wedi ei gwblhau ac yn hafal i Flwch I70

Error code: 9808 303
Location: [CTG]/DeductionsAndReliefs/ChargeableProfits/Total
Description: [G120C] must equal [G105C] minus (the sum of [G110C], [G115C], and [G117C])
Transactional error (en): Box G120C must equal Box G105C minus (the sum of Boxes G110C, G115C and G117C)

Error code: 9809 303
Location: [CTG]/DeductionsAndReliefs/ChargeableProfits/Total
Description: [G120C] should equal [315].
Transactional error (en): Box G120C must equal Box 315

Error code: 9810 303
Location: [CTG]/DeductionsAndReliefs/ChargeableProfits/Total
Description: [G120C] should equal [G120A] plus [G120B]
Transactional error (en): Box G120C must equal the sum of Boxes G120A and G120B

Error code: 9811 304
Location: [CTG]/TaxReconciliation
Description: [G135C] should be present if ([G125C] plus [G130C]) exceeds 0
Transactional error (en): Box G135C must be completed if the sum of Boxes G125C and G130C is greater than zero

Error code: 9812 304
Location: [CTG]/TaxReconciliation
Description: [G150C] should be present if ([G140C] plus [G145C]) exceeds 0
Transactional error (en): Box G150C must be completed if the sum of Boxes G140C and G145C is greater than zero

Error code: 9813 327
Location: [CTI]/NetRingFenceTrade/RingFenceCorpTaxIncluded
Description: [585] must be present and equal to [I80] if [I80] is present
Transactional error (en): If Box I80 is completed then Box 585 must be completed and equal to Box I80
Transactional error (cy): Os yw Blwch I80 wedi ei gwblhau mae'n rhaid i Flwch 585 fod wedi ei gwblhau ac yn hafal i Flwch I80

Error code: 9814 328
Location: [CTI]/NetRingFenceTrade/SupplementaryChargeTax
Description: [590] must be present and equal to [I85] if [I85] is present
Transactional error (en): If Box I85 is completed then Box 590 must be completed and equal to Box I85
Transactional error (cy): Os yw Blwch I85 wedi ei gwblhau mae'n rhaid i Flwch 590 fod wedi ei gwblhau ac yn hafal i Flwch I85

Error code: 9815 407
Location: [CTN]/Section3/Section3Part3/DetailsOfSurrender/AccountingPeriod
Description: The period covered by [N160B] should not be longer than 12 months
Transactional error (en): The 'Accounting period of surrendering company' in Box N160B must not be longer than 12 months

Error code: 9816 326
Location: [CTI]/CalculationOfSupplementaryCharge/FieldAllowance
Description: [I60] should not exceed [I35] minus [I50]
Transactional error (en): Box I60 must not be greater than Box I35 minus Box I50
Transactional error (cy): Ni ddylai Blwch I60 fod yn fwy na Blwch I35 llai Blwch I50

Error code: 9817 326
Location: [CTI]/CalculationOfSupplementaryCharge/NetProfits
Description: [I65] should equal [I45] minus the sum of [I50], [I55] and [I60]
Transactional error (en): Box I65 must equal Box I45 minus the sum of Boxes I50, I55 and I60
Transactional error (cy): Mae'n rhaid i Flwch I65 fod yn hafal i Flwch I45 llai swm Blychau I50, I55 ac I60

Error code: 9818 326
Location: [CTI]/CalculationOfSupplementaryCharge/Tax
Description: If [RF-SUPPLEMENTARY-CHARGE-RATE] does not change in the period [30] to [35] inclusive: [I70] should equal [I65] at [RF-SUPPLEMENTARY-CHARGE-RATE] for that period
Transactional error (en): If the ring fence supplementary charge rate does not change in the accounting period of the return then Box I70 must equal Box I65 multiplied by the ring fence supplementary charge rate for that period

Error code: 9819 326
Location: [CTI]/CalculationOfSupplementaryCharge/Tax
Description: If [RF-SUPPLEMENTARY-CHARGE-RATE] changes in the period [30] to [35] inclusive: let part1 = (the number of days from [30] to the end of the old rate inclusive, multiplied by [I65] and divided by number of days from [30] to [35] inclusive); let part2 = [I65] minus part1; [I70] must equal part1 at the former value of [RF-SUPPLEMENTARY-CHARGE-RATE] + part2 at the latter value of [RF-SUPPLEMENTARY-CHARGE-RATE]
To round part1: If the pence figure is equal to or greater than 50p then round part1 up, otherwise round part1 down, to the nearest whole pound.
Transactional error (en): If the ring fence supplementary charge rate changes in the accounting period of the return then Box I70 must be calculated as follows. Part1 equals the number of days from the return period From date in Box 30 to the date the rate changed multiplied by Box I65 and divided by the number of days in the accounting period of the return. If the pence figure is equal to or greater than 50p then round Part1 up otherwise round down, to the nearest whole pound. Part2 equals Box I65 minus Part1. Multiply each Part by the applicable ring fence supplementary charge rate and add together

Error code: 9820 305
Location: [CTG]/TaxReconciliation/ResearchAndDevelopmentCredit/Total
Description: If [G125C] is present, [530] should be present
Transactional error (en): Box G125C can only be completed if Box 530 is completed

Error code: 9821 305
Location: [CTG]/TaxReconciliation/ResearchAndDevelopmentCredit/Total
Description: If [G125C] is present, [G125A] or [G125B] should be present
Transactional error (en): Box G125C can only be completed if Box G125A or Box G125B are completed

Error code: 9822 305
Location: [CTG]/TaxReconciliation/ResearchAndDevelopmentCredit/Total
Description: [G125C] should equal [G125A] plus [G125B]
Transactional error (en): Box G125C must equal the sum of Boxes G125A and G125B

Error code: 9823 305
Location: [CTG]/TaxReconciliation/ResearchAndDevelopmentCredit/Total
Description: [G125C] should equal [530].
Transactional error (en): Box G125C must equal Box 530

Error code: 9824 306
Location: [CTG]/TaxReconciliation/CreativeCredit/Total
Description: If [G130C] is present, [540] should be present
Transactional error (en): Box G130C can only be completed if Box 540 is completed

Error code: 9825 306
Location: [CTG]/TaxReconciliation/CreativeCredit/Total
Description: If [G130C] is present, [G130A] or [G130B] should be present
Transactional error (en): Box G130C can only be completed if Box G130A or Box G130B are completed

Error code: 9826 306
Location: [CTG]/TaxReconciliation/CreativeCredit/Total
Description: [G130C] should equal [G130A] plus [G130B]
Transactional error (en): Box G130C must equal the sum of Boxes G130A and G130B

Error code: 9827 306
Location: [CTG]/TaxReconciliation/CreativeCredit/Total
Description: [G130C] should equal [540].
Transactional error (en): Box G130C must equal Box 540

Error code: 9828 307
Location: [CTG]/TaxReconciliation/ResearchAndDevelopmentOrCreativeTaxCredit/Total
Description: If [G135C] is present, [545] should be present
Transactional error (en): Box G135C can only be completed if Box 545 is completed

Error code: 9829 307
Location: [CTG]/TaxReconciliation/ResearchAndDevelopmentOrCreativeTaxCredit/Total
Description: If [G135C] is present, [G135A] or [G135B] should be present
Transactional error (en): Box G135C can only be completed if Box G135A or Box G135B are completed

Error code: 9830 307
Location: [CTG]/TaxReconciliation/ResearchAndDevelopmentOrCreativeTaxCredit/Total
Description: [G135C] should equal [G125C] plus [G130C]
Transactional error (en): Box G135C must equal the sum of Boxes G125C and G130C

Error code: 9831 307
Location: [CTG]/TaxReconciliation/ResearchAndDevelopmentOrCreativeTaxCredit/Total
Description: [G135C] should equal [545].
Transactional error (en): Box G135C must equal Box 545

Error code: 9832 307
Location: [CTG]/TaxReconciliation/ResearchAndDevelopmentOrCreativeTaxCredit/Total
Description: [G135C] should equal [G135A] plus [G135B]
Transactional error (en): Box G135C must equal the sum of Boxes G135A and G135B

Error code: 9833 308
Location: [CTG]/TaxReconciliation/LandRemediationCredit/Total
Description: If [G140C] is present, [550] should be present
Transactional error (en): Box G140C can only be completed if Box 550 is completed

Error code: 9834 308
Location: [CTG]/TaxReconciliation/LandRemediationCredit/Total
Description: If [G140C] is present, [G140A] or [G140B] should be present
Transactional error (en): Box G140C can only be completed if Box G140A or Box G140B are completed

Error code: 9835 308
Location: [CTG]/TaxReconciliation/LandRemediationCredit/Total
Description: [G140C] should equal [G140A] plus [G140B]
Transactional error (en): Box G140C must equal the sum of Boxes G140A and G140B

Error code: 9836 407
Location: [CTN]/Section3/Section3Part3/DetailsOfSurrender/AccountingPeriod
Description: The 'To' date of [N160B] should not be before the 'From' date
Transactional error (en): The 'Accounting period of surrendering company' To date must not be before the From date in Box N160B

Error code: 9837 407
Location: [CTN]/Section3/Section3Part3/DetailsOfSurrender/AccountingPeriod
Description: The 'To' date of [N160B] should be on or after [30]
Transactional error (en): The 'Accounting period of surrendering company' To date in Box N160B must be on or after the return period From date in Box 30

Error code: 9838 408
Location: [CTN]/Section3/Section3Part3/Total
Description: [N165] must equal the sum of all iterations of [N160D]
Transactional error (en): Box N165 must equal the sum of all 'Amount claimed' entries in Boxes N160D

Error code: 9839 125
Location: /IRenvelope/CompanyTaxReturn/AllowancesAndCharges/ZeroEmissionsCars
Description: [726/727] should not be present if [35] is on or before '2021-03-31'
Transactional error (en): Boxes 726 and 727 must not be completed if the return period end date in Box 35 is on or before 31 March 2021

Error code: 9840 408
Location: [CTN]/Section3/Section3Part3/Total
Description: [N265] should be present if [N165] is present
Transactional error (en): Box N265 must be completed if Box N165 is completed

Error code: 9841 408
Location: [CTN]/Section3/Section3Part3/ClaimAuthorisation
Description: Must submit exactly one of [SN070] or [SN071]
Transactional error (en): Either 'Copy of notices of consent attached' or 'Authorisation of claim to group relief for simplified arrangements' must be Yes in Section 3 Part 3 on supplementary page CT600N

Error code: 9842 408
Location:
[CTN]/Section3/Section3Part3/ClaimAuthorisation/CopyOfNoticesOfConsentAttached
Description: If [SN070] is 'yes' then there must be a PDF attachment of type 'other' in this submission.
Transactional error (en): If 'Copy of notices of consent attached' is Yes in Section 3 Part 3 on supplementary page CT600N then a PDF attachment of type 'Other' must be included

Error code: 9843 410
Location: [CTN]/Section3/Section3Part4
Description: [SN083] should be present if ([N003] equals 'new') and [SN076] is present
Transactional error (en): Consent to surrender' must be present if the type of return is 'new' and Section 3 part 4 on supplementary page CT600N is present

Error code: 9844 411
Location: [CTN]/Section3/Section3Part4/DetailsOfSurrender/AccountingPeriod
Description: The 'From' date of [N190B] should be on or before [35]
Transactional error (en): The 'Accounting period of claimant company' From date in Box N190B must be on or before the return period To date in Box 35

Error code: 9845 411
Location: [CTN]/Section3/Section3Part4/DetailsOfSurrender/AccountingPeriod
Description: The period covered by [N190B] should not be longer than 12 months
Transactional error (en): The 'Accounting period of claimant company' in Box N190B must not be no longer than 12 months

Error code: 9846 411
Location: [CTN]/Section3/Section3Part4/DetailsOfSurrender/AccountingPeriod
Description: The 'To' date of [N190B] should not be before the 'From' date
Transactional error (en): The 'Accounting period of claimant company' To date must not be before the From date in Box N190B

Error code: 9847 411
Location: [CTN]/Section3/Section3Part4/DetailsOfSurrender/AccountingPeriod
Description: The 'To' date of [N190B] should be on or after [30]
Transactional error (en): The 'Accounting period of claimant company' To date in Box N190B must be on or after the return period From date in Box 30

Error code: 9848 411
Location: [CTN]/Section3/Section3Part4/Total
Description: [N195] must equal the sum of all iterations of [N190D]
Transactional error (en): Box N195 must equal the sum of all 'Amount surrendered' entries in Boxes N190D

Error code: 9849 412
Location: [CTN]/Section3/Section3Part4/ConsentToSurrender/ConsentOptions
Description: If [SN084] is present the following should be true: [SN085] is present or [SN086] is present or [SN087] is present
Transactional error (en): If the 'Type of Consent' section is present in Section 3 Part 4 on supplementary page CT600N, then at least one of 'Simplified arrangement is in force', 'Notice of consent completed' or 'Copy of notices of consent attached' must be Yes

Error code: 9850 412
Location:
[CTN]/Section3/Section3Part4/ConsentToSurrender/ConsentOptions/NoticeOfConsentCompleted
Description: [SN086] should not be present if [SN087] is present
Transactional error (en): If 'Copy of notices of consent attached' is Yes in Section 3 Part 4 on supplementary page CT600N then 'Notice of consent completed' must not be present

Error code: 9851 413
Location:
[CTN]/Section3/Section3Part4/ConsentToSurrender/ConsentOptions/CopyOfNoticesOfConsentAttached
Description: [SN087] should not be present if [SN088] is present
Transactional error (en): Copy of notices of consent attached' must not be Yes if the 'Declaration of consent' section is completed in Section 3 Part 4 on supplementary form CT600N

Error code: 9852 413
Location:
[CTN]/Section3/Section3Part4/ConsentToSurrender/ConsentOptions/CopyOfNoticesOfConsentAttached
Description: If [SN087] is 'yes' then there must be a PDF attachment of type 'other' in this submission.
Transactional error (en): If 'Copy of notices of consent attached' is Yes in Section 3 Part 4 on supplementary page CT600N then a PDF attachment of type 'Other' must be included

Error code: 9853 414
Location: [CTN]/Section3/Section3Part4/ConsentToSurrender/Declaration/AccountingPeriod
Description: The period covered by [N210/N215] should not be longer than 12 months
Transactional error (en): The accounting period covered in Boxes N210 and N215 should not be longer than 12 months

Error code: 9854 414
Location: [CTN]/Section3/Section3Part4/ConsentToSurrender/Declaration/AccountingPeriod
Description: The 'To' date of [N210/N215] should not be before the 'From' date
Transactional error (en): The Accounting period end date in Box N215 must not be before the Accounting period start date in Box N210

Error code: 9855 415
Location: [CTN]/Section4
Description: If [SN095] is present the following should be true: [N230] is present or [N240] is present
Transactional error (en): Section 4 on supplementary page CT600N can only be completed if Box N230 or N240 is completed

Error code: 9856 416
Location: [CTN]/Section4/AdjustedProfit
Description: [N230] should not be present if [N235] is present
Transactional error (en): Box N230 must not be completed if Box N235 is completed

Error code: 9857 416
Location: [CTN]/Section4/AdjustedLoss
Description: [N235] should not be present if [N230] is present
Transactional error (en): Box N235 must not be completed if Box N230 is completed

Error code: 9858 416
Location: [CTN]/Section4/JointVentureProfit
Description: [N240] should not be present if [N245] is present
Transactional error (en): Box N240 must not be completed if Box N245 is completed

Error code: 9859 416
Location: [CTN]/Section4/JointVentureLoss
Description: [N245] should not be present if [N240] is present
Transactional error (en): Box N245 must not be completed if Box N240 is completed

Error code: 9860 417
Location: [CTN]/Section4/TotalOfProfit
Description: If [N230] + [N240] > ([N235] + [N245]) then [N250] must equal [N230] + [N240] - ([N235] + [N245]), otherwise [N250] must equal 0
Transactional error (en): If the sum of Boxes N230 and Box N240 is greater than the sum of Boxes N235 and N245, then Box N250 must equal the sum of Boxes N230 and Box N240 minus the sum of Boxes N235 and N245. Otherwise Box N250 must equal 0 (zero)

Error code: 9861 417
Location: [CTN]/Section4/AllowableRPDTgroupReliefClaimed
Description: [N260] must equal [N100] if [N100] is present.
Transactional error (en): Box N260 must equal Box N100 if completed

Error code: 9862 418
Location: [CTN]/Section4/AllowableRPDTgroupReliefForCarriedForwardLossesClaimed
Description: [N265] must equal [N165] if [N165] is present.
Transactional error (en): Box N265 must equal Box N165 if completed

Error code: 9863 418
Location: [CTN]/Section4/RPDprofitsForAccountingPeriod
Description: If [N250] > ([N255] + [N260] + [N265]) then [N270] must equal [N250] - ([N255] + [N260] + [N265]), otherwise [N270] must equal 0
Transactional error (en): If Box N250 is greater than the sum of Boxes N255, N260 and N265, then Box N270 must equal Box N250 minus the sum of Boxes N255, N260 and N265 otherwise Box N270 must equal 0 (zero)

Error code: 9864 418
Location: [CTN]/Section4/ProfitsChargeableToRPDT
Description: If [N270] > [N275], [N280] must equal [N270] - [N275]. Otherwise [N280] must equal 0
Transactional error (en): If Box N270 is greater than Box N275 then Box N280 must equal Box N270 minus Box N275 otherwise Box N280 must equal 0 (zero)

Error code: 9865 419
Location: [CTN]/Section4/RPDTpayable
Description: [497] should be present if [N285] is present
Transactional error (en): Box 497 must be completed if box N285 is completed

Error code: 9866 95
Location: /IRenvelope/CompanyTaxReturn/EnergyProfitsLevy
Description: [986] or [987] should be present if [F092] is present
Transactional error (en): If the Energy Levies section is present, then at least one of Boxes 986 or 987 should be completed

Error code: 9867 96
Location: /IRenvelope/CompanyTaxReturn/EnergyProfitsLevy/EGLamounts
Description: [502] should be present if [987] is present
Transactional error (en): Box 502 must be completed if Box 987 is completed

Error code: 9868 96
Location: /IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid
Description: [510] should be present if [502] is present
Transactional error (en): Box 510 must be completed if Box 502 is completed

Error code: 9869 100
Location: /IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/EGLpayable
Description: [987] should be present if [502] is present
Transactional error (en): Box 987 should be completed if Box 502 is completed

Error code: 9870 121
Location: /IRenvelope/CompanyTaxReturn/AllowancesAndCharges/FullExpensing
Description: [688/689] should not be present if [35] on or before '2023-03-31'
Transactional error (en): Boxes 688 and 689 must not be completed if the return period end date in Box 35 is on or before 31 March 2023

Error code: 9871 126
Location: /IRenvelope/CompanyTaxReturn/NotIncluded/FullExpensing
Description: [733/734] should not be present if [35] on or before '2023-03-31'
Transactional error (en): Boxes 733 and 734 must not be completed if the return period end date in Box 35 is on or before 31 March 2023

Error code: 9872 65
Location: /IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600P
Description: If [96] is yes, [N123] must be present
Transactional error (en): Supplementary form CT600P must be present if Box 96 is completed

Error code: 9873 84
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/AssociatedCompanies/StartingOrSmallCompaniesRate
Description: [329] should not be present if [4] equals 10
Transactional error (en): Box 329 must not be completed if the type of company in Box 4 is 10 (Real Estate Investment Trust C - tax-exempt company)

Error code: 9874 84
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/AssociatedCompanies/StartingOrSmallCompaniesRate
Description: [329] should not be present if [4] equals 11
Transactional error (en): Box 329 must not be completed if the type of company in Box 4 is 11 (Non-UK resident company)

Error code: 9875 104
Location: /IRenvelope/CompanyTaxReturn/TaxReconciliation
Description: [545] should be present if [541] is present
Transactional error (en): Box 545 must be completed if Box 541 is completed

Error code: 9876 116
Location: /IRenvelope/CompanyTaxReturn/EnhancedExpenditure/RAndDIntensiveSMEclaim
Description: [653] should not be present if [35] on or before '2023-03-31'
Transactional error (en): Box 653 must not be completed if the return period end date in Box 35 is on or before 31/03/2023

Error code: 9877 116
Location: /IRenvelope/CompanyTaxReturn/EnhancedExpenditure/RAndDIntensiveSMEclaim
Description: [653] should not be present if [650] does not equal 'yes'
Transactional error (en): Box 653 can only be completed if Box 650 completed

Error code: 9879 117
Location: /IRenvelope/CompanyTaxReturn/EnhancedExpenditure/RAndDExpenditureSME
Description: [659] should not be present if ([30] on or after '2024-04-01') and ([653] does not equal 'yes')
Transactional error (en): Box 659 must not be completed if Box 653 is not completed and the return period start date in Box 30 is on or after 01/04/2024

Error code: 9880 118
Location: /IRenvelope/CompanyTaxReturn/EnhancedExpenditure/RandDEnhancedExpenditure
Description: [660] should not be present if ([30] on or after '2024-04-01') and ([653] does not equal 'yes')
Transactional error (en): Box 660 must not be completed if Box 653 is not completed and the return period start date in Box 30 is on or after 01/04/2024

Error code: 9881 119
Location: /IRenvelope/CompanyTaxReturn/EnhancedExpenditure/SMEclaimAsLargeCompany
Description: [675] should not be present if [30] on or after '2024-04-01'
Transactional error (en): Box 675 must not be completed if the return period start date in Box 30 is on or after 01/04/2024

Error code: 9882 144
Location: /IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/RAndDCreditWithCondition
Description: [943] should not be present if [875] is not present and [880] is not present and [30] is on or after '2024-04-01'
Transactional error (en): Box 943 must not be completed if Box 875 and Box 880 are not completed and the return period start date in Box 30 is on or after 01/04/2024

Error code: 9883 145
Location: /IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/PaymentToPerson
Description: [N087] should not be present if [943] is absent and either [875] or [880] are present and [30] is on or after '2024-04-01'
Transactional error (en): If either of Boxes 875 or 880 are completed and the return period start date in Box 30 is on or after 01/04/2024 then the section 'Payments to a person other than the company' can only be completed if Box 943 completed.

Error code: 9884 193
Location: [CTA]/ReliefEarlierThan/Loan/Date
Description: [A25D] should be no later than today.
Transactional error (en): The 'Date of repayment, release or write-off' in Box A25D must not be later than today.

Error code: 9885 373
Location: [CTL]/SME
Description: [SL042] should not be present if ([30] on or after '2024-04-01') and ([653] does not equal 'yes')
Transactional error (en): The section 'Small and medium-sized enterprise (SME) R&D and enhanced support for R&D intensive SMEs' must not be completed if Box 653 is not completed and the period start date in Box 30 is on or after '01/04/2024

Error code: 9886 376
Location: [CTL]/SME/RDECclaimFromWorkSubcontractedToItByALargeCompany
Description: [L185] should not be present if [30] on or after '2024-04-01'
Transactional error (en): Box L185 must not be completed if the period start date in Box 30 is on or after 01/04/2024

Error code: 9887 377
Location: [CTL]/SME/RDECclaimFromSubsidisedAndCappedWork
Description: [L190] should not be present if [30] on or after '2024-04-01'
Transactional error (en): Box L190 must not be completed if the period start date in Box 30 is on or after 01/04/2024

Error code: 9888 452
Location: [CTP]/AVECVGECcarriedForward/SurrenderedToOtherGroupCompany
Description: [P205] is valid only if this equals [P215]
Transactional error (en): Box P205 must equal Box P215

Error code: 9889 452
Location: [CTP]/AVECVGECcarriedForward/SurrenderedToOtherGroupCompany
Description: [SP085] should be present if [P205] is present
Transactional error (en): The 'Details of AVEG and VGEC surrendered' section on supplementary page CT600P must be completed if Box P205 is completed

Error code: 9890 453
Location: [CTP]/AVECVGECcarriedForward/TotalCarriedForwardToNextAP
Description: [P210] is valid only if this equals [P195] plus [P200] minus [P205]
Transactional error (en): Box P210 must equal the sum of Boxes P195 and P200 minus Box P205

Error code: 9891 453
Location: [CTP]/AVECVGECsurrendered
Description: [P160] or [P205] should be present if [SP076] is present
Transactional error (en): Box P160 or Box P205 must be completed if the 'AVEC and VGEC surrendered' section on supplementary page CT600P is completed

Error code: 9892 453
Location: [CTP]/AVECVGECsurrendered/Step2RestrictionSurrendered
Description: [P205] should be present if [P215] is present
Transactional error (en): Box P205 must be completed if Box P215 is completed

Error code: 9893 453
Location: [CTP]/AVECVGECsurrendered/Step4CreditSurrenderedToGroupMember
Description: [P160] should be present if [P220] is present
Transactional error (en): Box P160 must be completed if Box P220 is completed

Error code: 9894 453
Location: [CTP]/AVECVGECsurrendered/Step4CreditSurrenderedToGroupMember
Description: [P220] is valid only if this equals [P160]
Transactional error (en): Box P220 must equal Box P160

Error code: 9895 454
Location: [CTP]/AVECVGECsurrendered/TotalSurrendered
Description: [P225] is valid only if this equals ([P215] plus [P220])
Transactional error (en): Box P225 must equal the sum of Boxes P215 and P220

Error code: 9896 454
Location: [CTP]/TotalCreditsToDischargeAgainstLiabilitiesInThisCompanyTaxReturn/AVECVGECpreStep1DischargeAmount
Description: [P60] should be present if [P230] is present
Transactional error (en): Box P60 must be completed if Box P230 is completed

Error code: 9897 454
Location: [CTP]/TotalCreditsToDischargeAgainstLiabilitiesInThisCompanyTaxReturn/AVECVGECpreStep1DischargeAmount
Description: [P230] is valid only if this equals [P60]
Transactional error (en): Box P230 must equal Box P60

Error code: 9898 455
Location:
[CTP]/TotalCreditsToDischargeAgainstLiabilitiesInThisCompanyTaxReturn/AVECVGECstep1Dis
chargeAmount
Description: [P115] should be present if [P235] is present
Transactional error (en): Box P115 must be completed if Box P235 is completed

Error code: 9899 455
Location:
[CTP]/TotalCreditsToDischargeAgainstLiabilitiesInThisCompanyTaxReturn/AVECVGECstep1Dis
chargeAmount
Description: [P235] is valid only if this equals [P115]
Transactional error (en): Box P235 must equal Box P115

Error code: 9900 172
Location: [XBRLsubmissionDetails]/Instance
Description: If multiple repetitions of EncodedInlineXBRLDocument are submitted, exactly
one should have an EntryPoint attribute.
Transactional error (en): You have tried to submit multi page accounts or computations but
have not identified the main or primary page with an Entry Point attribute.
Transactional error (cy): Rydych wedi ceisio cyflwyno cyfrifon neu gyfrifiannau aml dudalen
ond nid ydych wedi nodi'r prif dudalen gyda phriodoledd Pwynt Mynediad.

Error code: 9901 172
Location: [XBRLsubmissionDetails]/Instance
Description: If multiple repetitions of InlineXBRLDocument are submitted, exactly one
should have an EntryPoint attribute.
Transactional error (en): You have tried to submit multi page accounts or computations but
have not identified the main or primary page with an Entry Point attribute.
Transactional error (cy): Rydych wedi ceisio cyflwyno cyfrifon neu gyfrifiannau aml dudalen
ond nid ydych wedi nodi'r prif dudalen gyda phriodoledd Pwynt Mynediad.

Error code: 9902 175
Location: [XBRLsubmissionDetails]/Extension
Description: [EXTENSION] should not be present if [RAWXBRLDOCUMENT]
Transactional error (en): An extension taxonomy must not be provided if raw XBRL is
submitted. Please contact your software supplier.
Transactional error (cy): Ni ddylai estyniad tacsonomeg cael ei rhoi os yw XBRL crai yn cael ei
chyflwyno. Cysylltwch â'ch darparwr meddalwedd.

Error code: 9903 165
Location: [AttachmentStructure]/@Format
Description: If [FORMAT] equals 'esef' then [TYPE2] must equal 'group accounts'
Transactional error (en): If the attached file format equals 'esef' then the attached file type
must equal 'group accounts'

Error code: 9904 455
Location: [CTP]/TotalCreditsToDischargeAgainstLiabilitiesInThisCompanyTaxReturn/Total
Description: [P245] is valid only if this equals [541]
Transactional error (en): Box P245 must equal Box 541

Error code: 9905 456
Location: [CTP]/DetailsOfAVECVGECsurrendered
Description: If [SP085] is present the following should be true: [P205] is present or [P160] is
present
Transactional error (en): If the 'Details of AVEG and VGEC surrendered' section is present on
supplementary page CT600P then Box P205 or Box P160 must be completed

Error code: 9906 457
Location: [CTP]/DetailsOfAVECVGECsurrendered/DetailsOfSurrender/AccountingPeriod
Description: The 'From' date of [P250C] should be on or before [35]
Transactional error (en): The claimant company 'Accounting period' start date in Box P250C
must be on or before the return period end date in Box 35

Error code: 9907 457
Location: [CTP]/DetailsOfAVECVGECsurrendered/DetailsOfSurrender/AccountingPeriod
Description: The period covered by [P250C] should not be longer than 12 months
Transactional error (en): The claimant company 'Accounting period' in Box P250C must not
be longer than 12 months

Error code: 9908 457
Location: [CTP]/DetailsOfAVECVGECsurrendered/DetailsOfSurrender/AccountingPeriod
Description: The 'To' date of [P250C] should not be before the 'From' date
Transactional error (en): The claimant company 'Accounting period' end date must not be
before the start date in Box P250C

Error code: 9909 457
Location: [CTP]/DetailsOfAVECVGECsurrendered/DetailsOfSurrender/AccountingPeriod
Description: The 'To' date of [P250C] should be on or after [30]
Transactional error (en): The claimant company 'Accounting period' end date in Box P250C
must be on or after the return period start date in Box 30

Error code: 9910 457
Location: [CTP]/DetailsOfAVECVGECsurrendered/Total
Description: [P255] is valid only if this equals [P225]
Transactional error (en): Box P255 must equal Box P225

Error code: 9911 457
Location: [CTP]/DetailsOfAVECVGECsurrendered/Total
Description: [P255] must equal the sum of all iterations of [P250D]
Transactional error (en): Box P255 must equal the sum of all 'Details of AVEC and VGEC surrendered' amount entries in Boxes P250D

Error code: 9912 458
Location: [CTP]/FilmHighEndTVchildrensTVanimationAndVideoGamesTaxRelief
Description: If [SP092] is present the following should be true: [P260] is present or [P265] is present or [P270] is present or [P275] is present or [P280] is present
Transactional error (en): If the 'Film, high-end TV, children's TV, animation and video games tax relief' section is present on supplementary page CT600P then Box P260, Box P265, Box P270, Box P275 or Box 280 must be completed

Error code: 9913 458
Location: [CTP]/FilmHighEndTVchildrensTVanimationAndVideoGamesTaxRelief
Description: [SP144] should be present if [SP092] is present
Transactional error (en): The 'Cultural reliefs and film, high-end TV, children's TV, animation and video game tax relief' section on supplementary page CT600P must be completed if the 'Film, high-end TV, children's TV, animation and video games tax relief' section is completed

Error code: 9914 467
Location: [CTP]/FilmHighEndTVchildrensTVanimationAndVideoGamesTaxRelief/TotalAudioVisualAndVideoGames/TotalCoreExpenditure
Description: [P285A] is valid only if this equals (The sum of [P260A], [P265A], [P270A], [P275A], and [P280A])
Transactional error (en): Box P285A must equal the sum of Boxes P260A, P265A, P270A, P275A, and P280A

Error code: 9915 468
Location: [CTP]/FilmHighEndTVchildrensTVanimationAndVideoGamesTaxRelief/TotalAudioVisualAndVideoGames/TotalAdditionalDeduction
Description: [P285C] is valid only if this equals (The sum of [P260C], [P265C], [P270C], [P275C], and [P280C])
Transactional error (en): Box P285C must equal the sum of Boxes P260C, P265C, P270C, P275C and P280C

Error code: 9916 468
Location: [CTP]/FilmHighEndTVchildrensTVanimationAndVideoGamesTaxRelief/TotalAudioVisualAndVideoGames/TotalLossesSurrenderedForTaxCredit
Description: [P285D] is valid only if this equals (The sum of [P260D], [P265D], [P270D], [P275D], and [P280D])
Transactional error (en): Box P285D must equal the sum of Boxes P260D, P265D, P270D, P275D, and P280D

Error code: 9917 468
Location: [CTP]/FilmHighEndTVchildrensTVanimationAndVideoGamesTaxRelief/TotalAudioVisualAndVideoGames/TotalTaxCreditClaimed
Description: [P285E] is valid only if this equals (The sum of [P260E], [P265E], [P270E], [P275E], and [P280E])
Transactional error (en): Box P285E must equal the sum of Boxes P260E, P265E, P270E, P275E, and P280E

Error code: 9918 469
Location: [CTP]/CulturalReliefs
Description: If [SP123] is present at least one of [P290], [P295], [P300] should be present
Transactional error (en): If the 'Cultural reliefs' section on supplementary page CT600P is present then at least one of Boxes P290, P295 or P300 must be completed

Error code: 9919 469
Location: [CTP]/CulturalReliefs
Description: [SP144] should be present if [SP123] is present
Transactional error (en): The 'Cultural reliefs and film, high-end TV, children's TV, animation and video game tax relief' section on Supplementary page CT600P must be completed if the 'Cultural reliefs' section is completed

Error code: 9920 474
Location: [CTP]/CulturalReliefs/TotalCulturalReliefs/TotalCoreExpenditure
Description: [P305A] is valid only if this equals (The sum of [P290A], [P295A], and [P300A])
Transactional error (en): Box 305A must equal the sum of Boxes P290A, P295A and P300A

Error code: 9921 475
Location: [CTP]/CulturalReliefs/TotalCulturalReliefs/TotalAdditionalDeduction
Description: [P305C] is valid only if this equals (The sum of [P290C], [P295C], and [P300C])
Transactional error (en): Box P305C must equal the sum of Boxes P290C, P295C and P300C

Error code: 9922 475
Location: [CTP]/CulturalReliefs/TotalCulturalReliefs/TotalLossesSurrenderedForTaxCredit
Description: [P305D] is valid only if this equals (The sum of [P290D], [P295D], and [P300D])
Transactional error (en): Box P305D must equal the sum of Boxes P290D, P295D and P300D

Error code: 9923 475
Location: [CTP]/CulturalReliefs/TotalCulturalReliefs/TotalTaxCreditClaimed
Description: [P305E] is valid only if this equals (The sum of [P290E], [P295E], and [P300E])
Transactional error (en): Box P305E must equal the sum of Boxes P290E, P295E and P300E

Error code: 9924 476
Location:
[CTP]/CulturalReliefsAndFilmHighEndTVchildrensTVanimationAndVideoGameTaxRelief
Description: If [SP144] is present the following should be true: [SP092] is present or [SP123] is present
Transactional error (en): The 'Cultural reliefs and film, high-end TV, children's TV, animation and video game tax relief' section on supplementary page CT600P can only be completed if the 'Film, high-end TV, children's TV, animation and video games tax relief' section or the 'Cultural reliefs' section is completed

Error code: 9925 476
Location:
[CTP]/CulturalReliefsAndFilmHighEndTVchildrensTVanimationAndVideoGameTaxRelief/TotalCoreExpenditureForThisAP
Description: [663] should be present if [P310] is present
Transactional error (en): Box 663 must be completed if Box P310 is completed

Error code: 9926 476
Location:
[CTP]/CulturalReliefsAndFilmHighEndTVchildrensTVanimationAndVideoGameTaxRelief/TotalCoreExpenditureForThisAP
Description: [P310] is valid only if this equals ([P285A] plus [P305A])
Transactional error (en): Box P310 must equal the sum of Boxes P285A and P305A

Error code: 9927 476
Location:
[CTP]/CulturalReliefsAndFilmHighEndTVchildrensTVanimationAndVideoGameTaxRelief/TotalCoreExpenditureForThisAP
Description: [P310] is valid only if this equals [663]
Transactional error (en): Box P310 must equal Box 663

Error code: 9928 476
Location:
[CTP]/CulturalReliefsAndFilmHighEndTVchildrensTVanimationAndVideoGameTaxRelief/TotalAdditionalDeductionForThisAP
Description: [665] should be present if [P315] is present
Transactional error (en): Box 665 must be completed if Box P315 is completed

Error code: 9929 476
Location:
[CTP]/CulturalReliefsAndFilmHighEndTVchildrensTVanimationAndVideoGameTaxRelief/TotalAdditionalDeductionForThisAP
Description: [P315] is valid only if this equals ([P285C] plus [P305C])
Transactional error (en): Box P315 must equal the sum of Boxes P285C and P305C

Error code: 9930 476
Location:
[CTP]/CulturalReliefsAndFilmHighEndTVchildrensTVanimationAndVideoGameTaxRelief/TotalAdditionalDeductionForThisAP
Description: [P315] is valid only if this equals [665]
Transactional error (en): Box P315 must equal Box 665

Error code: 9931 477
Location:
[CTP]/CulturalReliefsAndFilmHighEndTVchildrensTVanimationAndVideoGameTaxRelief/TotalTaxCreditClaimForThisAP
Description: [P320] is valid only if this equals ([P285E] plus [P305E])
Transactional error (en): Box P320 must equal the sum of Boxes P285E and P305E

Error code: 9932 477
Location:
[CTP]/CulturalReliefsAndFilmHighEndTVchildrensTVanimationAndVideoGameTaxRelief/PayableTaxCreditSetOffAgainstOtherLiabilitiesOnThisReturn
Description: [540] should be present if [P325] is present
Transactional error (en): Box 540 must be completed if Box P325 is completed

Error code: 9933 477
Location:
[CTP]/CulturalReliefsAndFilmHighEndTVchildrensTVanimationAndVideoGameTaxRelief/PayableTaxCreditSetOffAgainstOtherLiabilitiesOnThisReturn
Description: [P325] is valid only if this does not exceed [P320]
Transactional error (en): Box P325 must not be greater than Box P320

Error code: 9934 477
Location:
[CTP]/CulturalReliefsAndFilmHighEndTVchildrensTVanimationAndVideoGameTaxRelief/PayableTaxCreditSetOffAgainstOtherLiabilitiesOnThisReturn
Description: [P325] is valid only if this equals [540]
Transactional error (en): Box P325 must equal Box 540

Error code: 9936 477
Location:
[CTP]/CulturalReliefsAndFilmHighEndTVchildrensTVanimationAndVideoGameTaxRelief/BalancePayableTaxCredit
Description: [P330] is valid only if this equals ([P320] minus [P325])
Transactional error (en): Box P330 must equal Box P320 minus Box P325

Error code: 9938 455
Location:
[CTP]/TotalCreditsToDischargeAgainstLiabilitiesInThisCompanyTaxReturn/AVECVGECstep5DischargeAmountForThisAP
Description: [P170] should be present if [P240] is present
Transactional error (en): Box P170 must be completed if Box P240 is completed

Error code: 9939 455
Location:
[CTP]/TotalCreditsToDischargeAgainstLiabilitiesInThisCompanyTaxReturn/AVECVGECstep5DischargeAmountForThisAP
Description: [P240] is valid only if this equals [P170]
Transactional error (en): Box P240 must equal Box P170

Error code: 9940 455
Location: [CTP]/TotalCreditsToDischargeAgainstLiabilitiesInThisCompanyTaxReturn/Total
Description: [541] should be present if [P245] is present
Transactional error (en): Box 541 must be completed if P245 is completed

Error code: 9941 455
Location: [CTP]/TotalCreditsToDischargeAgainstLiabilitiesInThisCompanyTaxReturn/Total
Description: [P245] is valid only if this equals (The sum of [P230], [P235], and [P240])
Transactional error (en): Box P245 must equal the sum of Boxes P230, P235 and P240

Error code: 9952 182
Location: [ArisingAndMaximum]/SurrenderMaximum
Description: If there is an entry in the second box of the arising and maximum pair, there must be an entry greater than zero in the first box of the pair.
Transactional error (en): The 'Maximum available for surrender as group relief' is completed so the amount 'Arising' must be greater than zero.
Transactional error (cy): Mae 'Yr uchafswm sydd ar gael i'w ildio fel rhyddhad grŵp' wedi ei gwblhau felly mae'n rhaid i'r swm sy'n 'Codi' fod yn fwy na sero.

Error code: 9953 182
Location: [ArisingAndMaximum]/SurrenderMaximum
Description: If there is an entry in the second box of the pair, it must not be greater than the entry in the first box of the pair.
Transactional error (en): The 'Maximum available for surrender as group relief' must not be greater than the amount 'Arising'.
Transactional error (cy): Ni ddylai 'Yr uchafswm sydd ar gael i'w ildio fel rhyddhad grŵp' fod yn fwy na'r swm sy'n 'Codi'.

Error code: 9954 80
Location:
/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargesAndReliefs/GroupRelief
Description: If [N003] equals 'new' and [310] is greater than zero then [C10] must be present
Transactional error (en): Box C10 must be completed if the return type is New and Box 310 is greater than 0 (zero)
Transactional error (cy): Mae'n rhaid cwblhau Blwch C10 os yw math y ffurflen dreth yn Newydd a Blwch 310 yn fwy na 0 (sero)

Error code: 9955 80
Location:
/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargesAndReliefs/GroupRelief
Description: If [N003] is 'new' and [310] is greater than zero then [SC161] or [AUTHORISATION] must be present
Transactional error (en): If return type is New and Box 310 is greater than 0 (zero) then 'Copy of Notices of Consent Attached' must be Yes or 'Authorisation of claim to group relief for simplified arrangements' must be completed
Transactional error (cy): Os yw math y ffurflen dreth yn Newydd a Blwch 310 yn fwy na 0 (sero) yna mae'n rhaid i 'Copi o Hysbysiadau Cydsynio wedi eu hatodi' fod yn lawn neu mae'n rhaid cwblhau 'Awdurdod o gais ar gyfer rhyddhad grŵp ar gyfer trefniadau syml'

Error code: 9956 82
Location:
/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/RingFenceProfitsIncluded
Description: [135] should equal 'yes' or [N003] should equal 'amended' if [320] is present
Transactional error (en): Box 320 can only be completed if Box 135 is completed or return type is Amended
Transactional error (cy): Gellir ond cwblhau Blwch 320 os yw Blwch 135 wedi ei gwblhau neu mae'r math o ffurflen dreth yn Diwygiedig

Error code: 9957 308
Location: [CTG]/TaxReconciliation/LandRemediationCredit/Total
Description: [G140C] should equal [550].
Transactional error (en): Box G140C must equal Box 550

Error code: 9958 309
Location: [CTG]/TaxReconciliation/LifeAssuranceCompanyCredit/Total
Description: If [G145C] is present, [555] should be present
Transactional error (en): Box G145C can only be completed if Box 555 is completed

Error code: 9959 309
Location: [CTG]/TaxReconciliation/LifeAssuranceCompanyCredit/Total
Description: [G145C] should equal [G145B].
Transactional error (en): Box G145C must equal box G145B

Error code: 9960
Location: [CTG]/TaxReconciliation/LifeAssuranceCompanyCredit/Total
Description: [G145C] should equal [555].
Transactional error (en): Box G145C must equal Box 555

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Error code: 9961
Location: [CTC]/SurrenderedGroupRelief/ConsentToSurrender/ConsentOptions/NoticeOfConsentCompleted
Description: [SC151] should not be present if [SC152] is present
Transactional error (en): Notice of consent completed' must not be Yes if 'Copy of notices of consent attached' is Yes
Transactional error (cy): Rhaid i hysbysiad cydsynio wedi ei gwblhau peidio â bod yn lawn os ydy 'Copi o hysbysiadau cydsynio wedi eu hatodi' yn lawn

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Error code: 9962
Location: [CTG]/TaxReconciliation/TotalLandAndLifeCredit/NorthernIreland
Description: [G150A] should equal [G140A].
Transactional error (en): Box G150A must equal Box G140A

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Error code: 9963
Location: [CTG]/TaxReconciliation/TotalLandAndLifeCredit/Total
Description: If [G150C] is present, [560] should be present
Transactional error (en): Box G150C can only be completed if Box 560 is completed

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Error code: 9964
Location: [CTG]/TaxReconciliation/TotalLandAndLifeCredit/Total
Description: [G150C] should equal [G150A] plus [G150B]
Transactional error (en): Box G150C must equal the sum of Boxes G150A and G150B

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

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Error code: 9966
Location: /IRenvelope/CompanyTaxReturn/ReturnInfoSummary/Computations
Description: If [90B] is absent, then there must not be both a Computations element as a child of [N107] and any instances of [N106] with type = 'computations'.
Transactional error (en): You cannot provide both iXBRL and PDF Tax Computations with the return
Transactional error (cy): Ni allwch roi iXBRL a Chyfrifiannau Treth PDF gyda'r ffurflen dreth

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Error code: 9967
Location: [CTG]/TaxReconciliation/TotalLandAndLifeCredit/Total
Description: If [G150C] is present, [G150A] or [G150B] should be present
Transactional error (en): Box G150C can only be completed if Box G150A or Box G150B are completed

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Error code: 9968
Location: [CTG]/TaxReconciliation/TotalLandAndLifeCredit/Total
Description: [G150C] should equal [G140C] plus [G145C]
Transactional error (en): Box G150C must equal the sum of Boxes G140C and G145C

310

Error code: 9969
Location: [CTG]/TaxReconciliation/TotalLandAndLifeCredit/Total
Description: [G150C] should equal [560].
Transactional error (en): Box G150C must equal Box 560

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

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

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Error code: 9971 57
Location: /IRenvelope/CompanyTaxReturn/ReturnInfoSummary/Accounts/NoAccountsReason
Description: If [90A] is "PDF accounts attached with explanation", then there must be at least one instance of [N106] with type = 'accounts'.
Transcational error (en): You must provide a set of PDF Accounts if 'No accounts reason' is completed with 'PDF accounts attached with explanation'
Transcational error (cy): Mae'n rhaid i chi gyflwyno set o Gyfrifon PDF os yw'r 'Rheswm dim cyfrifon' wedi ei gwblhau gyda 'Cyfrifon PDF sydd wedi eu hatodi ynghyd ag esboniad'

Error code: 9972 311
Location: [CTG]/TaxReconciliation/CapitalAllowancesFirstYearCredit/Total
Description: If [G155C] is present, [565] should be present
Transcational error (en): Box G155C can only be completed if Box 565 is completed

Error code: 9973 215
Location: [CTC]/ClaimToGroupRelief/ClaimAuthorisation/CopyOfNoticesOfConsentAttached
Description: [310] should exceed 0 if [SC161] is present
Transcational error (en): If 'Copy of notices of consent' is completed then Box 310 must be greater than 0 (zero)
Transcational error (cy): Os ydy 'Copi o hysbysiadau cydsynio wedi eu hatodi' wedi ei gwblhau yna mae'n rhaid bod Blwch 310 yn fwy na 0 (sero)

Error code: 9974 222
Location: [CTC]/SurrenderedGroupRelief/ConsentToSurrender/ConsentOptions/SimplifiedArrangementInForce
Description: [C90] should exceed 0 if [SC150] is present
Transcational error (en): If 'Simplified arrangement in force' is completed then Box C90 must be greater than 0 (zero)
Transcational error (cy): Os yw 'Trefniant syml mewn grym' wedi ei gwblhau yna mae'n rhaid i Flwch C90 fod yn fwy na 0 (sero)

Error code: 9975 222
Location: [CTC]/SurrenderedGroupRelief/ConsentToSurrender/ConsentOptions/NoticeOfConsentCompleted
Description: [C90] should exceed 0 if [SC151] is present
Transcational error (en): If 'Notice of consent completed' is Yes then Box C90 must be greater than 0 (zero)
Transcational error (cy): Os ydy 'Copi o Hysbysiad Cydsynio wedi ei hatodi' yn lawn yna mae'n rhaid bod Blwch C90 yn fwy na 0 (sero)

Error code: 9976 223
Location: [CTC]/SurrenderedGroupRelief/ConsentToSurrender/ConsentOptions/CopyOfNoticesOfConsentAttached
Description: [C90] should exceed 0 if [SC152] is present
Transcational error (en): If 'Copy of notices of consent' is Yes then Box C90 must be greater than 0 (zero)
Transcational error (cy): Os ydy 'Copi o hysbysiadau cydsynio wedi eu hatodi' yn lawn yna mae'n rhaid bod Blwch C90 yn fwy na 0 (sero)

Error code: 9977 311
Location: [CTG]/TaxReconciliation/CapitalAllowancesFirstYearCredit/Total
Description: If [G155C] is present, [G155A] or [G155B] should be present
Transcational error (en): Box G155C can only be completed if Box G155A or Box G155B are completed

Error code: 9978 311
Location: [CTG]/TaxReconciliation/CapitalAllowancesFirstYearCredit/Total
Description: [G155C] should equal [G155A] plus [G155B]
Transcational error (en): Box G155C must equal the sum of Boxes G155A and G155B

Error code: 9979 311
Location: [CTG]/TaxReconciliation/CapitalAllowancesFirstYearCredit/Total
Description: [G155C] should equal [565].
Transcational error (en): Box G155C must equal Box 565

Error code: 9980 313
Location: [CTG]/LossesDeficitsAndExcess/LossesOfTradesUK/Total
Description: If [G165C] is present, the 'Arising' element of [780/785] should be present
Transcational error (en): Box G165C can only be completed if Box 780 is completed

Error code: 9981 313
Location: [CTG]/LossesDeficitsAndExcess/LossesOfTradesUK/Total
Description: If [G165C] is present, [G165A] or [G165B] should be present
Transcational error (en): Box G165C can only be completed if Box G165A or Box G165B are completed

Error code: 9982 313
Location: [CTG]/LossesDeficitsAndExcess/LossesOfTradesUK/Total
Description: [G165C] should equal [G165A] plus [G165B]
Transcational error (en): Box G165C must equal the sum of Boxes G165A and G165B

Error code: 9983 313
Location: [CTG]/LossesDeficitsAndExcess/LossesOfTradesUK/Total
Description: [G165C] must equal the 'Arising' element of [780/785].
Transcational error (en): Box G165C must equal Box 780

Error code: 9984 314
Location: [CTG]/LossesDeficitsAndExcess/LossesOfTradesOutsideUK/Total
Description: If [G170C] is present, [790] should be present
Transactional error (en): Box G170C can only be completed if Box 790 is completed

Error code: 9985 314
Location: [CTG]/LossesDeficitsAndExcess/LossesOfTradesOutsideUK/Total
Description: [G170C] should equal [G170B].
Transactional error (en): Box G170C must equal Box G170B

Error code: 9986 314
Location: [CTG]/LossesDeficitsAndExcess/LossesOfTradesOutsideUK/Total
Description: [G170C] should equal [790].
Transactional error (en): Box G170C must equal Box 790

Error code: 9987 314
Location: [CTG]/Indicators/BackOfficeActivities
Description: If [G175] is present, [8] should be present
Transactional error (en): Box G175 can only be completed if Box 8 is completed

Error code: 9988 315
Location: [CTG]/Indicators/SMEelectionIntoLargeCompanyRegime
Description: If [G185] is present, [8] should be present
Transactional error (en): Box G185 can only be completed if Box 8 is completed

Error code: 9989 361
Location: [CTL]/Step2/Step2RestrictionCarriedForwardToNextAccountingPeriod
Description: If ([L9] is present or [30] is on or after '2022-04-01') and [L60] is not less than [L62] then [L65] must equal zero
Transactional error (en): If box L9 is completed or the return period start date in Box 30 is on or after 1 April 2022 and Box L60 is not less than Box L62, then Box L65 must equal 0 (zero)

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