

Self Assessment 2009/10 Non-Form Validation Rules

Introduction

This document outlines the rules that apply to Self Assessment XML messages that are not derived from the Tax Return itself.

This document has two sections one for each category of rules. These are:

- **Submission Rules** that relate to the structure required to submit the XML to HMRC and provide the information needed to make successful submissions for SA.
- **Online Validation Rules** that document the rules that fall outside of the Rules and Interface Management machine readable rules for SA.

Changes v1.0 to v1.1 – 30 March 2010

| Section | Element | Change |
|-------------------------|-------------------|---|
| GovTalkHeader | IRenvelope/@xmlns | Updated to reflect the 2009/10 namespaces |
| Online Validation Rules | Validation rule | Document now updated with Error code 8201 for over 15 million Partnership cases |

Changes from 2008/09 to 2009/10 v1.0 – 28 September 2009

| Section | Element | Change |
|-------------------------|------------------------|---|
| All | - | General reformatting to make the document clearer |
| GovTalkHeader | IRenvelope/@xmlns | Updated to reflect the 2009/10 namespaces |
| Online Validation Rules | Trust Declaration | Updated to show correct xpath and Mnemonic |
| Online Validation Rules | Individual Declaration | Updated to show correct xpath and Mnemonic |
| Online Validation Rules | Agent Declaration | Updated to show correct xpath and Mnemonic |
| Online Validation Rules | Validation rule | New error - Attachment required where SA800 Box 3.24 exceeds £15 million. |

Submission Rules

GovTalkHeader

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

| | |
|---------------|---|
| element: | Class |
| path | /GovTalkMessage/Header/MessageDetails/Class |
| cardinality | 1..1 |
| description | The class used by the Gateway to determine the content of the submission. |
| documentation | <p>Use the appropriate <Class> for Self Assessment as shown below:</p> <p>Returns without Attachments</p> <ol style="list-style-type: none"> 1. Must be set to HMRC-SA-SA100 for Individual Returns. 2. Must be set to HMRC-SA-SA800 for Partnership Returns. 3. Must be set to HMRC-SA-SA900 for Trust Returns. <p>Returns without Attachments -Test in Live</p> <ol style="list-style-type: none"> 1. Must be set to HMRC-SA-SA100-TIL for Individual 'Test in Live' Returns. 2. Must be set to HMRC-SA-SA800-TIL for Partnership 'Test in Live' Returns. 3. Must be set to HMRC-SA-SA900-TIL for Trust 'Test in Live' Returns. <p>Returns with Attachments</p> <ol style="list-style-type: none"> 1. Must be set to HMRC-SA-SA100-ATT for Individual Returns. 2. Must be set to HMRC-SA-SA800-ATT for Partnership Returns. 3. Must be set to HMRC-SA-SA900-ATT for Trust Returns. <p>Returns with Attachments - Test in Live</p> <ol style="list-style-type: none"> 1. Must be set to HMRC-SA-SA100-ATT-TIL for Individual 'Test in Live' Returns. 2. Must be set to HMRC-SA-SA800-ATT-TIL for Partnership 'Test in Live' Returns. 3. Must be set to HMRC-SA-SA900-ATT-TIL for Trust 'Test in Live' Returns. |
| example | HMRC-SA-SA100 |

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

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

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

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

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

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

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

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

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

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

| element/attribute: | IRenvelope/@xmlns |
|--------------------|--|
| path | /IRenvelope/@xmlns |
| cardinality | 1..1 |
| description | These are the SA specific namespaces: <ul style="list-style-type: none"> • Individual - http://www.govtalk.gov.uk/taxation/SA/SA100/09-10/2 • Partnership - http://www.govtalk.gov.uk/taxation/SA/SA800/09-10/1 • Trust - http://www.govtalk.gov.uk/taxation/SA/SA900/09-10/1 |
| example | http://www.govtalk.gov.uk/taxation/SA/SA100/09-10/1 . |
| documentation | Note that the relevant namespace is only required within this element. |

IRheader

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

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

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

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

Online Validation Rules

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

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

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

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

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

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

| Period End | |
|-------------------|--|
| error code | 5050 |
| Location | IRenvelope/MTR/PeriodEnd |
| Condition | Return can only be filed for either: <ul style="list-style-type: none"> a) The current tax return year (Tax year that ends on the fifth of April prior to the current date) or b) A previous tax return year <ol style="list-style-type: none"> 1. You can't submit an online return for any year earlier than 2007/08. 2. The years for which an online return can be submitted will build up to a maximum of (5 earlier years plus the current year). E.g. on 1/1/2014 the years available will be earlier years 2007/08 to 2011/12 & current tax return year 2012/13. 3. The time limit for accepting an earlier year's return online is (5 years and 10 months after the end of the tax year to which the return relates). E.g. 31/1/14 is the last date on which a 2007/08 return will be accepted. |
| error message | You have indicated an early year return, but the year of assessment to which your return relates is outside of the window for early year returns |
| Error returned in | Live only |

| Validation rules | |
|-------------------------|--|
| Error Code | 5090 |
| Path | <ul style="list-style-type: none"> • /MTR@AmendedReturn • /IRenvelope/SAPartnership@AmendedReturn • /IRenvelope/SATrust@AmendedReturn |
| Description: | Date of receipt of amendment must be less than 12 months following statutory due date |
| Transactional Message | You have indicated an amended submission but the amendment window has now closed for the year of assessment to which your submission relates. |

| Amendment exceeds number allowed online. | |
|---|--|
| error code | 5091 |
| Location | <ul style="list-style-type: none"> • IRenvelope/MTR@AmendedReturn • IRenvelope/SAPartnership@AmendedReturn • IRenvelope/SATrust@AmendedReturn |
| Condition | The amended return is not acceptable as it exceeds the number of amended returns that are allowed to be filed online, currently 9. |
| error message | This amended submission cannot be accepted because the maximum number of amended submissions allowed online have already been received. |
| Error returned in | Live only |

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

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

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

Online rules for Specification document

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

| IRmark | |
|--------------------|---|
| element/attribute: | IRmark |
| Note | IR mark required for SA individual, Partnership and Trust returns – See header section and IR Mark tech pack for details. |

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

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

Validation rules

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

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

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

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

| Validation rule | |
|-----------------------|--|
| Error Code | 8201 |
| Path | /IRenvelope/SAPartnership/Partnership/TradingAndProfessionalIncomes/Income/TurnoverBelowLimit/Turnover |
| Description: | description: If [3.24] is present and greater than [£15,000,000] then [RIM-PTR-ATTACHMENT] must be present |
| Transactional Message | As the entry in box [3.24] is greater than [£15,000,000], then [RIM-PTR-ATTACHMENT] must be present. Please check. |

Additional Information on Box 1A <ChargeableEventGains>

Any entry in Box 1A <ChargeableEventGains> may be required where:

- Chargeable Event Gains are present (boxes AOI6, AOI4, AOI8, FOR43); **and**
- Top Slicing Relief may be due i.e. taxpayer liable at Higher Rate (c13 boxes in TAX NIC Calculation document).

If the above circumstances apply Box 1A <ChargeableEventGains> will only be required if the number of years cannot be entered in any of boxes (AOI7, AOI5, AOI9, FOR44 because the customer had gains from more than one policy and they were not identical.

How to calculate the amount in Box 1A <ChargeableEventGains>

A = gain from box AOI6, AOI4, AOI8, FOR43

B = years from box (AOI7, AOI5, AOI9, FOR44 and Additional Information (if less than one, substitute (1))

For each separate instance divide A by B

Add total of all 'A divided by B'

Enter this total in c13.17 (box 1A)

Calculation/Top Slicing Relief (When all data has been entered on the Return)

If there is an entry greater than zero for Chargeable Event Gains present boxes AOI6, AOI4, AOI8, FOR44 perform a partial calculation to check if Top Slicing relief is potentially due (as specified in Calculate Tax and NIC)

Errors will arise if

There is an entry greater than zero in any of boxes AOI6, AOI4, AOI8, FOR44 and Top Slicing relief is due and:

a) Box 1A <ChargeableEventGains> is present and there is also an entry in any of AOI7, AOI5, AOI9, FOR44

Error 6517

b) Box 1A <ChargeableEventGains> exceeds the sum of AOI6 + AOI4 + AOI8 + FOR43

Error 6518

c) All of AOI7, AOI5, AOI9, FOR44 are absent (zero or blank) and there is no entry greater than zero in box 1A <ChargeableEventGains>.

Error 6522

End