

**Pension Schemes Online
Accounting for Tax by Scheme Administrator
Business Validation Rules**

Contents

1. About this document	4
2. Pension Schemes System Acceptable Characters	4
3. General Validation Rules	4
4. Data Items	5
Quarter and Year	5
1. Quarter for which tax has been deducted	5
2. Year for which tax has been deducted	5
3. Is this an amendment to a return already submitted?	6
4. Version number	6
Scheme Information	6
5. Withdrawn	6
6. Pension Scheme Tax Reference	6
6.1 SF Reference (used to be data item 49)	7
6.2 Contract or policy number (used to be data item 47)	7
7. Pension Scheme Name	8
7a. Annual allowance charge structure	9
8. Withdrawn	9
9. Number of members who received a short service refund lump sum in this quarter	10
10. Total amount of tax due at the lower relevant rate	11
11. Total amount of tax due at the higher relevant rate	11
12. Withdrawn	11
13. Number of members in respect of whom the charges arose in this quarter	12
14. Total amount of tax due at the relevant rate	12
15. Withdrawn	13
16. Number of employers who received an authorised surplus payment in the quarter	13
17. Amount of tax due at the relevant rate	14
18. Title	15
19. Forename(s)	16
20. Surname	17
21. Organisation Name	18
22. Full registered address	19
23. UK Postcode	20
24. Country	21
25. Employer's Companies Registration Number	22
26. Date of the payment	23
27. Amount of tax due at the relevant rate	24
28. Withdrawn	25
29. Number of members in the quarter who have been subject to a lifetime allowance charge (s)	25
30. Total amount of tax due and payable	25
31. Title	26
32. Forename(s)	27
33. Surname	27
34. Withdrawn	28
35. Withdrawn	28
36. Withdrawn	29
37. NINO	29
38. Date of birth	30
39. Date of the benefit crystallisation event	31
40. Amount of lifetime allowance charge – retained amount	31
41. Amount of lifetime allowance charge – lump-sum amount	32
42. Withdrawn	33

43.	Total amount of tax due at the relevant rate	33
44.	Date on which registration was withdrawn	33
44a.	Number of members in the quarter who have been subject to an annual allowance charge	34
44b.	Total amount of annual allowance charge	34
44c.	Title	35
44d.	Forename(s)	36
44e.	Surname	36
44f.	NINO	37
44g.	Date of Notice	38
44h.	Amount of Annual allowance charge	38
Total Tax Due		40
45.	Total	40
Insurance Companies		42
46.	Contract or policy name	42
47.	Withdrawn	42
48.	Amount of tax due at the relevant rate	43
49.	Withdrawn	43
Scheme Administrator Declaration		44
50.	I declare that to the best of my knowledge and belief, the information given in this tax return is correct and complete.	44
51.	I understand that if I have made a false statement on this tax return, I may be liable to a penalty, and that false statements may also lead to prosecution.	44
52.	Title	45
53.	Forename(s)	45
54.	Surname	45
55.	Organisation Name	46
56.	Address	46
57.	UK Postcode	46
58.	Country	47
59.	Scheme Administrator ID	47
60.	Scheme Administrator e-mail	48
61.	Scheme Administrator telephone number	48
Practitioner Declaration		48
62.	I declare that the content of this tax return has been approved by the Scheme Administrator.	48
63.	I declare that the Scheme Administrator has authorised me to submit this tax return.	48
Appendix A: Document Control		51

1. About this document

This document contains both the validation and business rules, which will form part of the validation checks that will need to be undertaken by both the HMRC 'e' portal or that developed by third party software suppliers.

Section 3 of the document outlines the general validation rules that should be applied to data or groups of data (for example it defines alpha/numeric fields) across all input forms.

Section 4 describes, in tabular form, the data requirements for each field. The columns in this section contain the following information:

Column	Rule Type
Pre-condition & Post-Condition	Schema Validation Rules
Validation / Processing	Business Validation Rules applied after the schema validation rules have been passed

2. Pension Schemes System Acceptable Characters

The following is a list of characters that will be accepted by the Pension Schemes Online.

- A to Z (upper case)
- a to z (lower case)
- 0 to 9 (numeric)
- Space & ' () * , . / % ! + - : ; = ? @ [] ^ _ { } ~
- Please note that the ampersand (&) and apostrophe (') characters **must** be transmitted in escaped format within your XML submission, i.e. & and '
- Note that the pound (£), dollar (\$) and hash (#) characters are not allowable.

You must ensure that all characters contained within your XML submissions are in accordance with the patterns defined within the Schema.

No other characters will be accepted by the Pension Scheme System and Pension Schemes Service forms submitted with invalid characters will be rejected.

3. General Validation Rules

The following rules apply globally:

1. Alpha characters are defined as A-Z upper and lower case.
2. Numeric is defined as 0-9.
3. Alphanumeric is defined as the combination of alpha and numeric characters.
4. The full character set is defined as all the characters as defined in section 3.
5. Date fields are in the format CCYY-MM-DD.
6. All currency fields should use IrnonNegativeWholeUnitsMonetaryType. Zero is an acceptable value for Currency fields unless specified in the validation section of the relevant field.
7. The Yes/No code is a user defined data type that reflects the variables in the fields requiring the return of a yes or no value. This should be represented as 'yes' or 'no'.

4. Data Items

Quarter and Year

Year and Quarter for Accounting for Tax submissions

The system shall not accept submission of Accounting for Tax data for:

- A year/quarter earlier than 6th April 2006, or earlier than the year and quarter in which scheme was registered
- A quarter that has not ended in the current year
- A future date

1. Quarter for which tax has been deducted		
X-Path	AccountingForTax/TaxDeducted/Quarter	
Structure and format	XML	
	Mandatory/Optional	Mandatory
	Data Type	PensionCore:PSOstringType
	Length	2 characters
Validation / Processing	Pre-condition	Post-condition
Must have one of the following values: <ul style="list-style-type: none"> • '01' – (quarter ending 31st March) • '02' – (quarter ending 30th June) • '03' – (quarter ending 30th September) • '04' – (quarter ending 31st December) 		
2. Year for which tax has been deducted		
X-Path	AccountingForTax/TaxDeducted/Year	
Structure and format	XML	
	Mandatory/Optional	Mandatory
	Data Type	xsd:Integer
	Length	4 characters
Validation / Processing	Pre-condition	Post-condition
CCYY		

3. Is this an amendment to a return already submitted?		
X-Path	AccountingForTax/AmendedReturn	
Structure and format	XML	
	Mandatory/Optional	Mandatory
	Data Type	core:Yes/NoType
	Length	Min 2 characters – Max 3 characters
Validation / Processing	Pre-condition	Post-condition
Must be 'yes' or 'no'		

4. Version number		
X-Path	AccountingForTax/VersionNumber	
Structure and format	XML	
	Mandatory/Optional	Mandatory
	Data Type	xsd:Integer
	Length	Min 1 character – Max 3 characters
Validation / Processing	Pre-condition	Post-condition
	<ol style="list-style-type: none"> 1. Must be '0' if (data item 3) 'Is this an amendment to a return already submitted?' is 'no' 2. Must be in the range 1-998 if (data item 3) 'Is this an amendment to a return already submitted?' is 'yes' 	

Scheme Information

5. Withdrawn

6. Pension Scheme Tax Reference		
X-Path	AccountingForTax/SchemeDetails/TaxReference	
Structure and format	XML	
	Mandatory/Optional	Optional
	Data Type	PensionCore:TaxReferenceType
	Length	10 characters
Validation / Processing	Pre-condition	Post-condition

<p>The reference must be in the format</p> <ul style="list-style-type: none"> • NNNNNNNNRC • Characters 1 – 8 must be numeric • Character 9 must be 'R' • Character 10 is an alpha character but must not be I, O or U 	<p>Mandatory if (data item 6.1) 'SF Reference' and (data item 6.2) 'Contract or policy number' has not been completed</p>	
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6.1 SF Reference (used to be data item 49)

X-Path	AccountingForTax/SchemeDetails/SFReference	
<i>Structure and format</i>	XML	
	Mandatory/Optional	Optional
	Data Type	PensionCore:SFReferenceType
	Length	16 characters
Validation / Processing	Pre-condition	Post-condition
<p>The reference must be in the format</p> <ul style="list-style-type: none"> • NNNNNNNNNNNNNNNNC • Numbers 1-3 must be in the range 001-026 or 049 • Next 2 sets of 6 numbers can be in the range 0-9 • Character 16 is an alpha character and must not be I, M, O, P, R, T, U, W, or Y 	<ol style="list-style-type: none"> 1. Mandatory if (data item 6) 'Pension Scheme Tax Reference' and (data item 6.2) 'Contract or policy number' has not been completed 2. Must not be completed if InsuranceCompany parent element is present 	

6.2 Contract or policy number (used to be data item 47)

X-Path	AccountingForTax/SchemeDetails/ContractOrPolicyNumber	
<i>Structure and format</i>	XML	
	Mandatory/Optional	Optional
	Data Type	PensionCore:PSOstringType
	Length	Min 1 character – Max 35 characters
Validation / Processing	Pre-condition	Post-condition

	<ol style="list-style-type: none"> 1. Mandatory if (data item 6) 'Pension Scheme Tax Reference' and (data item 6.1) 'SF Reference' has not been completed 2. Must be completed if InsuranceCompany parent element is present 	
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7. Pension Scheme Name		
X-Path	AccountingForTax/SchemeDetails/SchemeName	
Structure and format	XML	
	Mandatory/Optional	Optional
	Data Type	PensionCore:SchemeNameType
	Length	Min 1 character – Max 255 characters
Validation / Processing	Pre-condition	Post-condition
For TPVS submissions only: the Pension Scheme Name must include the text "AMENDED-PRE-APR-2011-RETURN" for amendments to submissions originally submitted prior to 06/04/2011.	Mandatory if (data item 46) 'Contract or policy name' and (data item 48) 'Amount of tax due at the relevant rate' not completed	

Has income tax been deducted, or payable, under the following provisions of Finance Act 2004?

At least one of the following sections must be completed before you submit your Accounting For Tax form.

'Section 205 – Short service refund lump sum charge' (Data items 9- 11)

'Section 205A & 206 – Serious Ill Health Lump Sum charge & Special lump sum death benefits charge' (Data items 13 & 14) (applies for q/e 31/06/2011 (from 06/04/2012) and beyond)

'Section 207 – Authorised Surplus Payments Charge' (Data items 16-27)

'Section 214 – Lifetime allowance charge' (Data items 28-41)

'Section 237B – Annual allowance charge' (Data items 44a-44h) (applies for q/e 30/06/2012 and beyond)

'Section 242 – De-registration charge' (Data items 42-44)

7a. Annual allowance charge structure		
X-Path	AccountingForTax/AnnualAllowance	
Structure and format	XML	
	Mandatory/Optional	Optional
	Data Type	N/A
	Length	N/A
Validation / Processing	Pre-condition	Post-condition
An annual allowance charge may be present where either; <ul style="list-style-type: none"> The (data item 1) "Quarter for which tax has been deducted" is '02' or later and the (data item 2) "Year for which tax has been deducted" is 2012. The (data item 2) "Year for which tax has been deducted" is 2013 or later. 	<ul style="list-style-type: none"> 	

8. *Withdrawn*

Section 205 – Short service refund lump sum charge – data items 9-11

9. Number of members who received a short service refund lump sum in this quarter		
X-Path	AccountingForTax/ShortServiceRefund/Members	
Structure and format	XML	
	Mandatory/Optional	Optional
	Data Type	xsd:Integer
	Length	Min 1 character – Max 6 characters
Validation / Processing	Pre-condition	Post-condition
Range 1- 999,999	Mandatory if the following are present: <ul style="list-style-type: none"> • (data item 10) 'Total amount of tax due at the lower relevant rate' • (data item 11) 'Total amount of tax due at the higher relevant rate' 	

10. Total amount of tax due at the lower relevant rate		
X-Path	AccountingForTax/ShortServiceRefund/TotalTax20Percent	
Structure and format	XML	
	Mandatory/Optional	Optional
	Data Type	core:lrnonNegativeWholeUnitsMonetaryType
	Length	Min 4 characters – Max 13 characters
Validation / Processing	Pre-condition	Post-condition
Range 1.00-9999999999.00	Mandatory if (data item 9) 'Number of members who received a short service refund lump sum in this quarter' is present	

11. Total amount of tax due at the higher relevant rate		
X-Path	AccountingForTax/ShortServiceRefund/TotalTax40Percent	
Structure and format	XML	
	Mandatory/Optional	Optional
	Data Type	core:lrnonNegativeWholeUnitsMonetaryType
	Length	Min 4 characters – Max 13 characters
Validation / Processing	Pre-condition	Post-condition
Range 0.00-9999999999.00	Can only be present if the following are present: <ul style="list-style-type: none"> • (data item 9) 'Number of members who received a short service refund lump sum in this quarter' • (data item 10) '10. Total amount of tax due at the lower relevant rate' 	

12. Withdrawn

Section 205A & 206 – Serious Ill Health Lump Sum charge & Special lump sum death benefits charge (data items 13 and 14) (applies for q/e 31/06/2011 (from 06/04/2012) and beyond)

13. Number of members in respect of whom the charges arose in this quarter		
X-Path	AccountingForTax/SpecialDeathBenefits/Members	
Structure and format	XML	
	Mandatory/Optional	Optional
	Data Type	xsd:integer
	Length	Min 1 character – Max 4 characters
Validation / Processing	Pre-condition	Post-condition
Range 1-9999	Mandatory if (data item 14) 'Total amount of tax due at the relevant rate' is present	

14. Total amount of tax due at the relevant rate		
X-Path	AccountingForTax/SpecialDeathBenefits/TotalTax	
Structure and format	XML	
	Mandatory/Optional	Optional
	Data Type	core:InnonNegativeWholeUnitsMonetaryType
	Length	Min 4 characters – Max 13 characters
Validation / Processing	Pre-condition	Post-condition
Range 1.00-9999999999.00	Mandatory if (data item 13) 'Number of members in respect of whom the charges arose in this quarter' is present	

Section 207 – Authorised surplus payments charge – data items 16 to 27

15. Withdrawn
16. Number of employers who received an authorised surplus payment in the quarter

X-Path	AccountingForTax/AuthorisedSurplus/Employers	
Structure and format	XML	
	Mandatory/Optional	Optional
	Data Type	xsd:Integer
	Length	Min 1 character – Max 2 characters
Validation / Processing	Pre-condition	Post-condition
Range 1-99	<p>Mandatory if any of the following data items are present</p> <ul style="list-style-type: none"> • (data item 17) – ‘Amount of tax due at the relevant rate’ • (data item 18) – ‘Title’ • (data item 19) – ‘Forename(s)’ • (data item 20) – ‘Surname’ • (data item 21) – ‘Organisation Name’ • (data item 22) – ‘Full registered address’ • (data item 23) – ‘UK Postcode’ • (data item 24) – ‘Country’ • (data item 25) – ‘Employer’s Companies Registration Number’ • (data item 26) – ‘Date of the payment’ • (data item 27) – ‘Amount of tax due at the relevant rate’ 	

17. Amount of tax due at the relevant rate		
X-Path	AccountingForTax/AuthorisedSurplus/TotalTax	
Structure and format	XML	
	Mandatory/Optional	Optional
	Data Type	core:IrnonNegativeWholeUnitsMonetaryType
	Length	Min 4 characters – Max 13 characters
Validation / Processing	Pre-condition	Post-condition
Range 1.00-9999999999.00	Mandatory if any of the following data items are present: <ul style="list-style-type: none"> • (data item 16) – ‘Number of employers who received an authorised surplus payment in the quarter’ • (data item 18) – ‘Title’ • (data item 19) – ‘Forename(s)’ • (data item 20) – ‘Surname’ • (data item 21) – ‘Organisation Name’ • (data item 22) – ‘Full registered address’ • (data item 23) – ‘UK Postcode’ • (data item 24) – ‘Country’ • (data item 25) – ‘Employer’s Companies Registration Number’ • (data item 26) – ‘Date of the payment’ • (data item 27) – ‘Amount of tax due at the relevant rate’ 	Must equal the sum of all entries at (Data item 27) ‘Amount of tax due at the relevant rate’

Items 18 to 27 can be repeated up to 99 occurrences, the total number of occurrences must match the 'Number of employers who received an authorised surplus payment in the quarter'.

Employer Details – Only Individual details or Organisation Name can be sent at a time, they cannot be sent together

Individual Details

18. Title		
X-Path	AccountingForTax/AuthorisedSurplus/Employer/Individual/Ttl	
<i>Structure and format</i>	XML	
	Mandatory/Optional	Optional
	Data Type	TitleType
	Length	Min 1 character – Max 4 characters
Validation / Processing	Pre-condition	Post-condition
	Must not be completed if the 'Employer' is an 'Organisation'	

19. Forename(s)		
X-Path	AccountingForTax/AuthorisedSurplus/Employer/Individual/Fore	
Structure and format	XML	
	Mandatory/Optional	Optional
	Data Type	PensionCore:NameStructure
	Length	Min 1 forename – Max 2 forenames Min 1 character – Max 35 characters
Validation / Processing	Pre-condition	Post-condition
	<ol style="list-style-type: none"> 1. Mandatory if 'Employer ' is an 'Individual' 2. Mandatory if any of the following data items are present: <ul style="list-style-type: none"> • (data item 16) – 'Number of employers who received an authorised surplus payment in the quarter' • (data item 17) – 'Amount of tax due at the relevant rate' • (data item 18) – 'Title' • (data item 20) – 'Surname' • (data item 22) – 'Full registered address' • (data item 23) – 'UK Postcode' • (data item 24) – 'Country' • (data item 26) – 'Date of the payment' • (data item 27) – 'Amount of tax due at the relevant rate' 	

20. Surname		
X-Path	AccountingForTax/AuthorisedSurplus/Employer/Individual/Sur	
Structure and format	XML	
	Mandatory/Optional	Optional
	Data Type	PensionCore:NameStructure
	Length	Min 1 character – Max 35 Characters
Validation / Processing	Pre-condition	Post-condition
	<ol style="list-style-type: none"> 1. Mandatory if 'Employer ' is an 'Individual' 2. Mandatory if any of the following data items are present: <ul style="list-style-type: none"> • (data item 16) – 'Number of employers who received an authorised surplus payment in the quarter' • (data item 17) – 'Amount of tax due at the relevant rate' • (data item 18) – 'Title' • (data item 19) – Forename(s) • (data item 22) – 'Full registered address' • (data item 23) – 'UK Postcode' • (data item 24) – 'Country' • (data item 26) – 'Date of the payment' • (data item 27) – 'Amount of tax due at the relevant rate' 	

21. Organisation Name		
X-Path	AccountingForTax/AuthorisedSurplus/Employer/Organisation	
Structure and format	XML	
	Mandatory/Optional	Optional
	Data Type	PensionCore:PSOstringType
	Length	Min 1 character – Max 255 characters
Validation / Processing	Pre-condition	Post-condition
	<ol style="list-style-type: none"> 1. Mandatory if 'Employer ' is an 'Organisation' 2. Mandatory if any of the following data items are present: <ul style="list-style-type: none"> • (data item 16) – 'Number of employers who received an authorised surplus payment in the quarter' • (data item 17) – 'Amount of tax due at the relevant rate' • (data item 22) – 'Full registered address' • (data item 23) – 'UK Postcode' • (data item 24) – 'Country' • (data item 25) – 'Employer's Companies Registration Number' • (data item 26) – 'Date of the payment' • (data item 27) – 'Amount of tax due at the relevant rate' 	

22. Full registered address		
X-Path	AccountingForTax/AuthorisedSurplus/Employer/Address/Line	
Structure and format	XML	
	Mandatory/Optional	Optional
	Data Type	PensionCore:AddressType
	Length	Min 2 lines – Max 4 lines Min 1 character – Max 35 characters
Validation / Processing	Pre-condition	Post-condition
	Mandatory if any of the following data items are present: <ul style="list-style-type: none"> • (data item 16) – ‘Number of employers who received an authorised surplus payment in the quarter’ • (data item 17) – ‘Amount of tax due at the relevant rate’ • (data item 18) – ‘Title’ • (data item 19) – Forename(s) • (data item 20) – ‘Surname’ • (data item 21) – ‘Organisation Name’ • (data item 23) – ‘UK Postcode’ • (data item 24) – ‘Country’ • (data item 25) – ‘Employer’s Companies Registration Number’ • (data item 26) – ‘Date of the payment’ • (data item 27) – ‘Amount of tax due at the relevant rate’ 	

23. UK Postcode		
X-Path	AccountingForTax/AuthorisedSurplus/Employer/Address/PostCode	
Structure and format	XML	
	Mandatory/Optional	Optional
	Data Type	PensionCore:AddressType
	Length	Min 1 character – Max 8 characters
Validation / Processing	Pre-condition	Post-condition

24. Country		
X-Path	AccountingForTax/AuthorisedSurplus/Employer/Address/Country	
Structure and format	XML	
	Mandatory/Optional	Optional
	Data Type	PensionCore:AddressType
	Length	Min 1 character – Max 35 characters
Validation / Processing	Pre-condition	Post-condition
	Mandatory if any of the following data items are present: <ul style="list-style-type: none"> • (data item 16) – ‘Number of employers who received an authorised surplus payment in the quarter’ • (data item 17) – ‘Amount of tax due at the relevant rate’ • (data item 18) – ‘Title’ • (data item 19) – ‘Forename(s)’ • (data item 20) – ‘Surname’ • (data item 21) – ‘Organisation Name’ • (data item 22) – ‘Full registered address’ • (data item 23) – ‘UK Postcode’ • (data item 25) – ‘Employer’s Companies Registration Number’ • (data item 26) – ‘Date of the payment’ • (data item 27) – ‘Amount of tax due at the relevant rate’ 	

25. Employer's Companies Registration Number		
X-Path	AccountingForTax/AuthorisedSurplus/Employer/CRN	
Structure and format	XML	
	Mandatory/Optional	Optional
	Data Type	PensionCore:CRNtype
	Length	Min 7 characters – Max 8 characters
Validation / Processing	Pre-condition	Post-condition
1. The Employer's Companies Registration Number must be in the following format:- 2. 8 numbers starting with '0' or 3. One of the following prefixes followed by 6 numbers:		
<ul style="list-style-type: none"> • AC • BR • FC • GE • GN • GS • IC • IP • LP • NA • NF • NI • NL • NO • NP • NR 	<ul style="list-style-type: none"> • NZ • OC • RC • SA • SC • SF • SI • SL • SO • SP • SR • SZ • ZC • Single letter R 	

26. Date of the payment		
X-Path	AccountingForTax/AuthorisedSurplus/Employer/Payment/Date	
Structure and format	XML	
	Mandatory/Optional	Optional
	Data Type	xsd:date
	Length	10 characters
Validation / Processing	Pre-condition	Post-condition
1. CCYY-MM-DD 2. 'Date of the payment' must fall within the reporting quarter as defined in data items 1 and 2.	1. Date must not be earlier than 06/04/2006 2. Mandatory if any of the following data items are present: <ul style="list-style-type: none"> • (data item 16) – 'Number of employers who received an authorised surplus payment in the quarter' • (data item 17) – 'Amount of tax due at the relevant rate' • (data item 18) – 'Title' • (data item 19) – 'Forename(s)' • (data item 20) – 'Surname' • (data item 21) – 'Organisation Name' • (data item 22) – 'Full registered address' • (data item 23) – 'UK Postcode' • (data item 24) – 'Country' • (data item 25) – 'Employer's Companies Registration Number' • (data item 27) – 'Amount of tax due at the relevant rate' 	

27. Amount of tax due at the relevant rate		
X-Path	AccountingForTax/AuthorisedSurplus/Employer/Payment/Tax	
Structure and format	XML	
	Mandatory/Optional	Optional
	Data Type	core:IrnonNegativeWholeUnitsMonetaryType
	Length	Min 4 characters – Max 13 characters
Validation / Processing	Pre-condition	Post-condition
Range 1.00-9999999999.00	Mandatory if any of the following data items are present: <ul style="list-style-type: none"> • (data item 16) – ‘Number of employers who received an authorised surplus payment in the quarter’ • (data item 17) – ‘Amount of tax due at the relevant rate’ • (data item 18) – ‘Title’ • (data item 19) – Forename(s) • (data item 20) – ‘Surname’ • (data item 21) – ‘Organisation Name’ • (data item 22) – ‘Full registered address’ • (data item 23) – ‘UK Postcode’ • (data item 24) – ‘Country’ • (data item 25) – ‘Employer’s Companies Registration Number’ • (data item 26) – ‘Date of the payment’ 	

28. Withdrawn
29. Number of members in the quarter who have been subject to a lifetime allowance charge (s)

X-Path	AccountingForTax/LifetimeAllowance/Members	
Structure and format	XML	
	Mandatory/Optional	Optional
	Data Type	xsd:integer
	Length	Min 1 character – Max 2 characters
Validation / Processing	Pre-condition	Post-condition
Range 1-99	Mandatory if any of the following data items are present: <ul style="list-style-type: none"> • (data item 30) – ‘Total amount of tax due and payable’ • (data item 31) – ‘Title’ • (data item 32) – ‘Forename(s)’ • (data item 33) – ‘Surname’ • (data item 37) – ‘NINO’ • (data item 38) – ‘Date of birth’ • (data item 39) – ‘Date of the benefit crystallisation event’ • (data item 40) – ‘Amount of lifetime allowance charge – retained amount’ • (data item 41) – ‘Amount of lifetime allowance charge – lump-sum amount’ 	

30. Total amount of tax due and payable

X-Path	AccountingForTax/LifetimeAllowance/TotalTax	
Structure and format	XML	
	Mandatory/Optional	Optional

	Data Type	core:InnonNegativeWholeUnitsMonetaryType	
	Length	Min 4 characters – Max 13 characters	
Validation / Processing	Pre-condition	Post-condition	
Range 1.00-9999999999.00	Mandatory if any of the following data items are present: <ul style="list-style-type: none"> • (data item 29) – ‘Number of members in the quarter who have been subject to a lifetime allowance charge(s)’ • (data item 31) – ‘Title’ • (data item 32) – ‘Forename(s)’ • (data item 33) – ‘Surname’ • (data item 37) – ‘NINO’ • (data item 38) – ‘Date of birth’ • (data item 39) – ‘Date of the benefit crystallisation event’ • (data item 40) – ‘Amount of lifetime allowance charge – retained amount’ • (data item 41) – ‘Amount of lifetime allowance charge – lump-sum amount’ 	Must be the sum of the following added together for all instances: <ul style="list-style-type: none"> • ‘Amount of lifetime allowance charge – retained amount’ (Data item 40) • ‘Amount of lifetime allowance charge – lump-sum amount’ (Data Item 41) 	

Items 31 to 38 can repeated up to 99 times but the number of occurrences must match the ‘Number of members in the quarter who have been subject to a lifetime allowance charge’.

Member Details

31. Title		
X-Path	AccountingForTax/LifetimeAllowance/Member/Name/Ttl	
<i>Structure and format</i>	XML	
	Mandatory/Optional	Optional
	Data Type	TitleType
	Length	Min 1 character – Max 4 characters
Validation / Processing	Pre-condition	Post-condition

32. Forename(s)		
X-Path	AccountingForTax/LifetimeAllowance/Member/Name/Fore	
Structure and format	XML	
	Mandatory/Optional	Optional
	Data Type	PensionCore:NameStructure
	Length	Min 1 forename – Max 2 forenames Min 1 character – Max 35 characters
Validation / Processing	Pre-condition	Post-condition
	<p>Mandatory if any of the following data items are present:</p> <ul style="list-style-type: none"> • (data item 29) – ‘Number of members in the quarter who have been subject to a lifetime allowance charge(s) • (data item 30) – ‘Total amount of tax due and payable’ • (data item 31) – ‘Title’ • (data item 33) – ‘Surname’ • (data item 37) – ‘NINO’ • (data item 38) – ‘Date of birth’ • (data item 39) – ‘Date of the benefit crystallisation event’ • (data item 40) – ‘Amount of lifetime allowance charge – retained amount’ • (data item 41) – ‘Amount of lifetime allowance charge – lump-sum amount’ 	

33. Surname		
X-Path	AccountingForTax/LifetimeAllowance/Member/Name/Sur	
Structure and format	XML	

	Mandatory/Optional	Optional
	Data Type	PensionCore:NameStructure
	Length	Min 1 character – Max 35 characters
Validation / Processing	Pre-condition	Post-condition
	<p>Mandatory if any of the following data items are present:</p> <ul style="list-style-type: none"> • (data item 29) – ‘Number of members in the quarter who have been subject to a lifetime allowance charge(s) • (data item 30) – ‘Total amount of tax due and payable’ • (data item 31) – ‘Title’ • (data item 32) – ‘Forename(s)’ • (data item 37) – ‘NINO’ • (data item 38) – ‘Date of birth’ • (data item 39) – ‘Date of the benefit crystallisation event’ • (data item 40) – ‘Amount of lifetime allowance charge – retained amount’ • (data item 41) – ‘Amount of lifetime allowance charge – lump-sum amount’ 	

34. *Withdrawn*

35. *Withdrawn*

36. Withdrawn
37. NINO

X-Path	AccountingForTax/LifetimeAllowance/Member/NINO	
Structure and format	XML	
	Mandatory/Optional	Optional
	Data Type	core:NINOtype
	Length	9 characters
Validation / Processing	Pre-condition	Post-condition
1. Mandatory if: any of data items 29-33, 38-41 are present AND the original submission date of the Event Report is on or after 06/04/2011	1. Mandatory if: any of data items 29-33, 39-41 are present AND Date of Birth (data item 38) is not completed 2. Must not be completed otherwise.	

38. Date of birth		
X-Path	AccountingForTax/LifetimeAllowance/Member/DOB	
Structure and format	XML	
	Mandatory/Optional	Optional
	Data Type	xsd:date
	Length	10 characters
Validation / Processing	Pre-condition	Post-condition
CCYY-MM-DD Cannot be a future date	2. Mandatory if: any of data items 29-33, 39-41 are present AND NINO (data item 37) is not completed 3. Must not be completed otherwise where <ul style="list-style-type: none"> • (data item 29) – ‘Number of members in the quarter who have been subject to a lifetime allowance charge(s) • (data item 30) – ‘Total amount of tax due and payable’ • (data item 31) – ‘Title’ • (data item 32) – ‘Forename(s)’ • (data item 33) – ‘Surname’ • (data item 37) – ‘NINO’ • (data item 39) – ‘Date of the benefit crystallisation event’ • (data item 40) – ‘Amount of lifetime allowance charge – retained amount’ • (data item 41) – ‘Amount of lifetime allowance charge – lump-sum amount’ 	

Items 39 to 41 must be repeated for each crystallisation event that occurs for each member i.e. a member may have one or more crystallisation events to report.

39. Date of the benefit crystallisation event		
X-Path	AccountingForTax/LifetimeAllowance/Member/Event/BenefitDate	
Structure and format	XML	
	Mandatory/Optional	Optional
	Data Type	xsd:date
	Length	10 characters
Validation / Processing	Pre-condition	Post-condition
1. CCYY-MM-DD 2. 'Date of the benefit crystallisation event' must fall within the reporting quarter as defined in the following data items: <ul style="list-style-type: none"> • (data item 1) – 'Quarter for which tax has been deducted' • (data item 2) – 'Year for which tax has been deducted' 	Mandatory if any of the following data items are present: <ul style="list-style-type: none"> • (data item 29) – 'Number of members in the quarter who have been subject to a lifetime allowance charge(s) • (data item 30) – 'Total amount of tax due and payable' • (data item 31) – 'Title' • (data item 32) – 'Forename(s)' • (data item 33) – 'Surname' • (data item 37) – 'NINO' • (data item 38) – 'Date of birth' • (data item 40) – 'Amount of lifetime allowance charge – retained amount' • (data item 41) – 'Amount of lifetime allowance charge – lump-sum amount' 	

Amount of lifetime allowance charge – either one or both of data items 40 and 41 must be present, if any of data items 29 to 39 are present.

At least one of the Lifetime Allowance Charges must be greater than £0.

40. Amount of lifetime allowance charge – retained amount	
X-Path	AccountingForTax/LifetimeAllowance/Member/Event/LAC25Percent
Structure and format	XML

	Mandatory/Optional	Optional
	Data Type	core:InnonNegativeWholeUnitsMonetaryType
	Length	Min 4 characters – Max 13 characters
Validation / Processing	Pre-condition	Post-condition
Range 1.00-9999999999.00		

41. Amount of lifetime allowance charge – lump-sum amount		
X-Path	AccountingForTax/LifetimeAllowance/Member/Event//LAC55Percent	
<i>Structure and format</i>	XML	
	Mandatory/Optional	Optional
	Data Type	core:InnonNegativeWholeUnitsMonetaryType
	Length	Min 4 characters – Max 13 characters
Validation / Processing	Pre-condition	Post-condition
Range 1.00-9999999999.00		

Section 242 – De-registration charge – data items 43 and 44

42. Withdrawn		
43. Total amount of tax due at the relevant rate		
X-Path	AccountingForTax/Deregistration/Charge	
Structure and format	XML	
	Mandatory/Optional	Optional
	Data Type	core:IrnonNegativeWholeUnitsMonetaryType
	Length	Min 4 characters – Max 13 characters
Validation / Processing	Pre-condition	Post-condition
Range 1.00-9999999999.00	Mandatory if (data item 44) – ‘Date on which registration was withdrawn’ is present	
44. Date on which registration was withdrawn		
X-Path	AccountingForTax/Deregistration/Date	
Structure and format	XML	
	Mandatory/Optional	Optional
	Data Type	xsd:date
	Length	10 characters
Validation / Processing	Pre-condition	Post-condition
1. CCYY-MM-DD 2. ‘Date of the benefit crystallisation event’ must fall within the reporting quarter as defined in the following data items: <ul style="list-style-type: none"> • (data item 1) – ‘Quarter for which tax has been deducted’ • (data item 2) – ‘Year for which tax has been deducted’ 	Mandatory if (data item 43) – ‘Total amount of tax due at the relevant rate’ is present	

Section 237b – Annual allowance charge – data items 44a to 44h (applies for q/e 30/06/2012 and beyond)

44a. Number of members in the quarter who have been subject to an annual allowance charge		
X-Path	AccountingForTax/AnnualAllowance/Members	
Structure and format	XML	
	Mandatory/Optional	Optional
	Data Type	xsd:integer
	Length	Min 1 character – Max 3 characters
Validation / Processing	Pre-condition	Post-condition
Range 1-999	Mandatory if any of the following data items are present: <ul style="list-style-type: none"> • (data item 44b) – ‘Total amount of annual allowance charge’ • (data item 44c) – ‘Title’ • (data item 44d) – ‘Forename(s)’ • (data item 44e) – ‘Surname’ • (data item 44f) – ‘NINO’ • (data item 44g) – ‘Date of Notice’ • (data item 44h) – ‘Amount of annual allowance charge’ 	

44b. Total amount of annual allowance charge		
X-Path	AccountingForTax/AnnualAllowance/TotalChargeAmount	
Structure and format	XML	
	Mandatory/Optional	Optional
	Data Type	core:IrnonNegativeWholeUnitsMonetaryType
	Length	Min 4 characters – Max 13 characters

Validation / Processing	Pre-condition	Post-condition
Range 1.00-9999999999.00	Mandatory if any of the following data items are present: <ul style="list-style-type: none"> • (data item 44a) – ‘Number of members in the quarter who have been subject to a annual allowance charge’ • (data item 44c) – ‘Title’ • (data item 44d) – ‘Forename(s)’ • (data item 44e) – ‘Surname’ • (data item 44f) – ‘NINO’ • (data item 44g) – ‘Date of Notice’ • (data item 44h) – ‘Amount of annual allowance charge’ 	Must be the sum of the following added together for all instances: <ul style="list-style-type: none"> • (data item 44h) – ‘Amount of annual allowance charge’

Items 44c to 44h can repeated up to 9999 times but the number of occurrences must match the ‘Number of members in the quarter who have been subject to an annual allowance charge’.

Member Details

44c. Title		
X-Path	AccountingForTax/AnnualAllowance/Member/Name/Ttl	
Structure and format	XML	
	Mandatory/Optional	Optional
	Data Type	TitleType
	Length	Min 1 character – Max 4 characters
Validation / Processing	Pre-condition	Post-condition

44d. Forename(s)		
X-Path	AccountingForTax/AnnualAllowance/Member/Name/Fore	
Structure and format	XML	
	Mandatory/Optional	Optional
	Data Type	PensionCore:NameStructure
	Length	Min 1 forename – Max 2 forenames Min 1 character – Max 35 characters
Validation / Processing	Pre-condition	Post-condition
	Mandatory if any of the following data items are present: <ul style="list-style-type: none"> • (data item 44a) – ‘Number of members in the quarter who have been subject to a annual allowance charge’ • (data item 44b) – ‘Total amount of annual allowance charge’ • (data item 44c) – ‘Title’ • (data item 44e) – ‘Surname’ • (data item 44f) – ‘NINO’ • (data item 44g) – ‘Date of Notice’ • (data item 44h) – ‘Amount of annual allowance charge’ 	

44e. Surname		
X-Path	AccountingForTax/AnnualAllowance/Member/Name/Sur	
Structure and format	XML	
	Mandatory/Optional	Optional
	Data Type	PensionCore:NameStructure

	Length	Min 1 character – Max 35 characters	
Validation / Processing		Pre-condition	Post-condition
		Mandatory if any of the following data items are present: <ul style="list-style-type: none"> • (data item 44a) – ‘Number of members in the quarter who have been subject to a annual allowance charge’ • (data item 44b) – ‘Total amount of annual allowance charge’ • (data item 44c) – ‘Title’ • (data item 44d) – ‘Forename(s)’ • (data item 44f) – ‘NINO’ • (data item 44g) – ‘Date of Notice’ • (data item 44h) – ‘Amount of annual allowance charge’ 	

44f. NINO			
X-Path	AccountingForTax/AnnualAllowance/Member/NINO		
Structure and format	XML		
	Mandatory/Optional	Optional	
	Data Type	core:NINOtype	
	Length	9 characters	
Validation / Processing		Pre-condition	Post-condition
		1. Mandatory if any of data items 44a-44e, 44g-44h are present	

44g. Date of Notice		
X-Path	AccountingForTax/AnnualAllowance/Member/DateOfNotice	
Structure and format	XML	
	Mandatory/Optional	Optional
	Data Type	xsd:date
	Length	10 characters
Validation / Processing	Pre-condition	Post-condition
CCYY-MM-DD <ul style="list-style-type: none"> 'Notice Date' cannot be earlier than 11/08/2011 and cannot be a future date. 	Mandatory if any of the following data items are present: <ul style="list-style-type: none"> (data item 44a) – 'Number of members in the quarter who have been subject to a annual allowance charge' (data item 44b) – 'Total amount of annual allowance charge' (data item 44c) – 'Title' (data item 44d) – 'Forename(s)' (data item 44e) – 'Surname' (data item 44f) – 'NINO' (data item 44h) – 'Amount of annual allowance charge' 	

At least one of the Annual Allowance Charges must be greater than £0.

44h. Amount of Annual allowance charge		
X-Path	AccountingForTax/AnnualAllowance/Member/ChargeAmount	
Structure and format	XML	
	Mandatory/Optional	Optional
	Data Type	core:IrnonNegativeWholeUnitsMonetaryType
	Length	Min 4 characters – Max 13 characters
Validation / Processing	Pre-condition	Post-condition

<p>Range 1.00-9999999999.00</p>	<p>Mandatory if any of the following data items are present:</p> <ul style="list-style-type: none"> • (data item 44a) – ‘Number of members in the quarter who have been subject to a annual allowance charge’ • (data item 44b) – ‘Total amount of annual allowance charge’ • (data item 44c) – ‘Title’ • (data item 44d) – ‘Forename(s)’ • (data item 44e) – ‘Surname’ • (data item 44f) – ‘NINO’ • (data item 44g) – ‘Date of Notice’ 	
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Total Tax Due

45. Total		
X-Path	AccountingForTax/TotalTax	
<i>Structure and format</i>	XML	
	Mandatory/Optional	Optional
	Data Type	core:InnonNegativeWholeUnitsMonetaryType
	Length	Min 4 characters – Max 13 characters
Validation / Processing	Pre-condition	Post-condition

<ol style="list-style-type: none"> 1. Range 0.00-9999999999.00 2. Sum Total of the following data items: <ul style="list-style-type: none"> • Data Item 10 (section 205 – Short service refund lump sum charge – Total amount of tax due at the lower relevant rate) • Data Item 11 (section 205 – Short service refund lump sum charge – Total amount of tax due at the higher relevant rate) • Data Item 14 (section 205A & 206 – Serious Ill Health Lump Sum charge & Special lump sum death benefits charge – Total amount of tax due at the relevant rate) • Data Item 17 (section 207 – Authorised surplus payments charge – Amount of tax due at the relevant rate) • Data Item 30 (section 214 – Lifetime allowance charge – Total amount of tax due and payable) • Data Item 44b (section 237B – Annual Allowance charge - Total amount of annual allowance charge) • Data Item 43 (section 242 – De-registration charge – Total amount of tax due at the relevant rate) 	<ol style="list-style-type: none"> 1. Must not be completed if (data items 46 and 48) 'Insurance Companies' are present. 2. If (data item 3) 'Is this an amendment to a return already submitted?' is 'no' then 'Total' must be greater than 0.00 and at least one of the following data items must be present: <ul style="list-style-type: none"> • Data Item 10 (section 205 – Short service refund lump sum charge – Total amount of tax due at the lower relevant rate) • Data Item 11 (section 205 – Short service refund lump sum charge – Total amount of tax due at the higher relevant rate) • Data Item 14 (section 205A & 206 – Serious Ill Health Lump Sum charge & Special lump sum death benefits charge – Total amount of tax due at the relevant rate) • Data Item 17 (section 207 – Authorised surplus payments charge – Amount of tax due at the relevant rate) • Data Item 30 (section 214 – Lifetime allowance charge – Total amount of tax due and payable) • Data Item 44b (section 237B – Annual Allowance charge - Total amount of annual allowance charge) • Data Item 43 (section 242 – De-registration charge – Total amount of tax due at the relevant rate) 	
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Insurance Companies

Must not be present when any of the following sections are present:

'Section 205 – Short service refund lump sum charge' (Data items 9-11)

'Section 205A & 206 – Serious Ill Health Lump Sum charge & Special lump sum death benefits charge' (Data items 13 & 14)

'Section 207 – Authorised Surplus Payments Charge' (Data items 16-27)

'Section 214 – Lifetime allowance charge' (Data items 28-41)

'Section 237B – Annual allowance charge' (Data items 44a-44h) (applies for q/e 30/06/2012 and beyond)

'Section 242 – De-registration charge' (Data items 42-44)

46. Contract or policy name		
X-Path	AccountingForTax/SchemeDetails/InsuranceCompany/ContractOrPolicyName	
Structure and format	XML	
	Mandatory/Optional	Optional
	Data Type	PensionCore:PSOstringType
	Length	Min 1 character – Max 255 characters
Validation / Processing	Pre-condition	Post-condition
	1. Mandatory if (data item 48) – 'Amount of tax due at the relevant rate' is present 2. Mandatory if (data item 7) – 'Pension Scheme Name' is not completed	

47. Withdrawn

48. Amount of tax due at the relevant rate		
X-Path	AccountingForTax/SchemeDetails/InsuranceCompany/TaxAt35Percent	
Structure and format	XML	
	Mandatory/Optional	Optional
	Data Type	core:InnonNegativeWholeUnitsMonetaryType
	Length	Min 4 characters – Max 13 characters
Validation / Processing	Pre-condition	Post-condition
Range 1.00-9999999999.00	<ol style="list-style-type: none"> 1. Mandatory if (data item 46) – ‘Contract or policy name’ is present 2. Mandatory if (data item 7) – ‘Pension Scheme Name’ is not completed 	

49. Withdrawn

Declaration – Only Scheme Administrator Declaration (data items 50 and 51) or Practitioner Declaration (data items 62 and 63) can be sent at once, they cannot be sent together.

Scheme Administrator Declaration

50. I declare that to the best of my knowledge and belief, the information given in this tax return is correct and complete.		
X-Path	AccountingForTax/Declaration/InformationCorrect	
Structure and format	XML	
	Mandatory/Optional	Optional
	Data Type	PensionCore:YesType
	Length	3 characters
Validation / Processing	Pre-condition	Post-condition
Must be 'yes'	Mandatory if (data items 62 and 63) 'Practitioner Declaration' is not present	

51. I understand that if I have made a false statement on this tax return, I may be liable to a penalty, and that false statements may also lead to prosecution.		
X-Path	AccountingForTax/Declaration/NoFalseStatements	
Structure and format	XML	
	Mandatory/Optional	Optional
	Data Type	PensionCore:YesType
	Length	3 characters
Validation / Processing	Pre-condition	Post-condition
Must be 'yes'	Mandatory if (data item 62 and 63) 'Practitioner Declaration' is not present	

Scheme Administrator Details – Only Individual Details or Organisation Name can be sent at a time, they cannot be sent together

Individual Details

52. Title		
X-Path	AccountingForTax/Declaration/Administrator/Individual/Ttl	
Structure and format	XML	
	Mandatory/Optional	Optional
	Data Type	TitleType
	Length	Min 1 character – Max 4 characters
Validation / Processing	Pre-condition	Post-condition

53. Forename(s)		
X-Path	AccountingForTax/Declaration/Administrator/Individual/Fore	
Structure and format	XML	
	Mandatory/Optional	Optional
	Data Type	PensionCore:NameStructure
	Length	Min 1 forename – Max 2 forenames Min 1 character – Max 35 characters
Validation / Processing	Pre-condition	Post-condition
	Mandatory if the 'Scheme Administrator' is an 'individual'	

54. Surname		
X-Path	AccountingForTax/Declaration/Administrator/Individual/Sur	
Structure and format	XML	
	Mandatory/Optional	Optional
	Data Type	PensionCore:NameStructure
	Length	Min 1 character – Max 35 characters
Validation / Processing	Pre-condition	Post-condition
	Mandatory if the 'Scheme Administrator' is an 'individual'	

55. Organisation Name		
X-Path	AccountingForTax/Declaration/Administrator/Organisation	
Structure and format	XML	
	Mandatory/Optional	Optional
	Data Type	PensionCore:PSOstringType
	Length	Min 1 character – Max 255 characters
Validation / Processing	Pre-condition	Post-condition
	Mandatory if 'Scheme Administrator' is an 'Organisation'	

Scheme Administrator address

56. Address		
X-Path	AccountingForTax/Declaration/Administrator/Address/Line	
Structure and format	XML	
	Mandatory/Optional	Mandatory
	Data Type	PensionCore:AddressType
	Length	Min 2 lines – Max 4 lines Min 1 character – Max 35 characters
Validation / Processing	Pre-condition	Post-condition

57. UK Postcode		
X-Path	AccountingForTax/Declaration/Administrator/Address/PostCode	
Structure and format	XML	
	Mandatory/Optional	Optional
	Data Type	PensionCore:AddressType
	Length	Min 1 character – Max 8 characters
Validation / Processing	Pre-condition	Post-condition

58. Country			
X-Path	AccountingForTax/Declaration/Administrator/Address/Country		
Structure and format	XML		
	Mandatory/Optional	Mandatory	
	Data Type	PensionCore:AddressType	
	Length	Min 1 character – Max 35 characters	
Validation / Processing		Pre-condition	Post-condition
Must be one of the following EEA or EU values:			
Austria	Liechtenstein		
Belgium	Lithuania		
Bulgaria	Luxembourg		
Cyprus	Malta		
Czech Republic	Norway		
Denmark	Poland		
Estonia	Portugal		
Finland	Republic of Ireland		
France	Romania		
Germany	Slovakia		
Gibraltar	Slovenia		
Greece	Spain		
Hungary	Sweden		
Iceland	The Netherlands		
Italy	United Kingdom		
Latvia			

59. Scheme Administrator ID			
X-Path	AccountingForTax/Declaration/Administrator/ID		
Structure and format	XML		
	Mandatory/Optional	Optional	
	Data Type	PensionCore:AdministratorIDType	
	Length	8 characters	
Validation / Processing		Pre-condition	Post-condition
Must be 'A' followed by 7 numbers			

60. Scheme Administrator e-mail		
X-Path	AccountingForTax/Declaration/Administrator/Email	
Structure and format	XML	
	Mandatory/Optional	Optional
	Data Type	EmailType as defined in Core-V2-0.xsd
	Length	Min 3 characters – Max 254 characters
Validation / Processing	Pre-condition	Post-condition
Must contain the character @ with at least one other character either side e.g. a@b		

61. Scheme Administrator telephone number		
X-Path	AccountingForTax/Declaration/Administrator/Telephone	
Structure and format	XML	
	Mandatory/Optional	Optional
	Data Type	core:TelephoneNumberType
	Length	Min 1 character- Max 35 characters
Validation / Processing	Pre-condition	Post-condition

Practitioner Declaration

62. I declare that the content of this tax return has been approved by the Scheme Administrator.		
X-Path	AccountingForTax/Declaration/ApprovedByAdministrator	
Structure and format	XML	
	Mandatory/Optional	Optional
	Data Type	PensionCore:YesType
	Length	3 characters
Validation / Processing	Pre-condition	Post-condition
Must be 'yes'	Mandatory if (data items 50 and 51) 'Scheme Administrator Declaration' is not completed	

63. I declare that the Scheme Administrator has authorised me to submit this tax return.		
X-Path	AccountingForTax/Declaration/Authorised	

<i>Structure and format</i>		XML	
	Mandatory/Optional	Optional	
	Data Type	PensionCore:YesType	
	Length	3 characters	
Validation / Processing		Pre-condition	Post-condition
Must be 'yes'		Mandatory if (data items 50 and 51) 'Scheme Administrator Declaration' is not completed	

APPENDICES

Appendix A: Document Control

Document Version History:

Version	Date	Comments
0.1	20/12/04	First Draft version for E submission and core validation
0.2	12/01/05	Second Draft version for E submission and core validation
1.0	22/02/05	Baselined version for e-Submission and Core validation
1.02	03/06/05	Baselined to incorporate UC & UI changes
1.03	09/06/05	Amended following UI review
1.04	13/06/05	Amendments by EBU SDST
1.05	27/06/05	Amendments by Web Solutions
1.06	01/07/05	Amendments following schema review EBU SDST
1.07	12/07/05	Data field numbering formatted correctly
1.08	14/07/05	Defect amended to incorporate version number data item
1.09	26/07/05	Incorporate SF Reference validation
1.10	08/08/05	Amend PSTR validation and increase monetary data lengths from 10 to 13 and 8 to 11 characters.
1.11	26/08/05	Amendments from xml schema review
1.12	12/09/05	Changes incorporated
1.13	20/09/05	Updated with SDS defects
1.14	27/09/05	Amended Scheme Administrator ID from Mandatory to Optional
1.15	28/09/05	Amended following SUC workshop, SF Ref, Pension Scheme Tax Ref and Contract Ref Pre-condition added.
1.16	30/09/05	Updated following receipt of CAP defects. Monetary amounts SF Reference Validation and conditions in items 46,47 and 48
1.17	01/11/05	Amended following defect, data item 45
1.18	29/11/05	Amended following BVR Quality Review on 24/11/05
1.19	12/01/06	Amended following defects
1.20	08/03/06	Amended following defects
1.21	13/03/06	Amended following defect
1.22	05/04/06	
1.23	21/04/06	Amended following defect
1.24	02/05/06	Amended following defect
1.25	23/05/06	Linked to defect - rubric updated at 46 to reflect data item numbers for sections listed.
1.26	24/05/06	Amendments to postcode & country data items
1.27	02/06/06	Postcode & country validation removed
1.28	12/06/06	Amended following defect
2.0	29/11/06	Addition of Romania and Bulgaria @ data item 58
2.1	17/04/08	Increase the 'number of members who received a short service refund in this quarter' to 999,999
2.2	28/04/08	Complete the removal of Switzerland
2.2A	09/12/09	<ul style="list-style-type: none"> Section 5, Data item 4 (Version Number) validation updated. Various question wordings updated (NB question wordings have changed, element names in the XML are remaining unchanged). Issued to IMS to approve or amend the updates made and return as baselined.
2.3	22/12/09	Baselined for eDelivery. No changes from previous version apart from version history.
2.3A	18/10/10	Issued for internal review
2.3B	21/10/10	Updated following internal review
2.3C	03/11/10	Updated following external review
2.4	05/11/10	Document approved
2.4A	25/11/10	Additional Item 38 DoB validation – DoB cannot be in the future.
2.5	17/12/10	Document baselined
2.6	12/08/11	Rename Section 206 & add Annual Allowance section
2.7	26/08/11	Internal Review comments applied
2.8	03/10/11 &	External Review comments applied

Version	Date	Comments
	14/10/11 & 17/10/11	Date of Notice (item 44g revised) New rule added to ensure an AFT cannot be submitted for a quarter earlier than that ending 30/06/12
3.0	20/20/11	Baselined

Related Documentation

Version	Form Version	Schema Version	Form Name
0.1	7		Accounting for Tax by Scheme Administrator
0.2	7		
1.0	9	0.1	
1.02	CZ\main\irbin\2	0.1	
1.03-1.28	CZ\main\irbin\3	2.4	
2.0	CZ\main\irbin\3	2.5	
3.0		3.1	