



**Pension Schemes Online**

**Accounting for Tax by Scheme Administrator**

**Business Validation Rules**

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## 1. Document Control

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### Document History

Version	Date	
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 and defects 15988, 16047, 16589, 17106 and 17221
1.12	12/09/05	CRs 58 & 69 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 24667, 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 28865, 29654, 29655, 29656, 29658, 29659, 29660, 29661, 29662, 29663, 29664, 29665, 29666 and 29886
1.20	08/03/06	Defects 34761 and 35783
1.21	13/03/06	Defect 35881
1.22	05/04/06	
1.23	21/04/06	Defect 34761 refers
1.24	02/05/06	Defect 36066
1.25	23/05/06	Linked to defect 43885 rubric updated at 46 to reflect data item numbers for sections listed.
1.26	24/05/06	Amendments to postcode & country data items 43048
1.27	02/06/06	Postcode & country validation removed following email exchange with Paul Sweby, linked to defects 28626, 39116 and 43048.
1.28	12/06/06	Defect 45479
2.0	29/11/06	CR184, addition of Romania and Bulgaria @ data item 58, text in red.
2.1	17/04/08	CR639, increase the 'number of members who received a short service refund in this quarter' to 999,999
2.2	28/04/08	CR650 Complete the removal of Switzerland

**Associated 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	0.1	
	\main\irbin\2		
1.03-1.28	CZ	2.4	
	\main\irbin\3		
2.0	CZ	2.5	
	\main\irbin\3		

**Approval**

By	Signature	Date
Anne Ryan		
Vanessa Todd		

**Changes since last version**

See Document History.

**Changes Forecast**

## **2. 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 4 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 5 describes, in tabular form, the data requirements for each field.

### 3. 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. &amp; and &apos;
- 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.

#### **4. 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'.

## 5. 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 6<sup>th</sup> 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	
<i>Structure and format</i>	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"> <li>• '01' - (quarter ending 31st March)</li> <li>• '02' - (quarter ending 30<sup>th</sup> June)</li> <li>• '03' - (quarter ending 30<sup>th</sup> September)</li> <li>• '04' - (quarter ending 31<sup>st</sup> December)</li> </ul>		
2. Year for which tax has been deducted		
X-Path	AccountingForTax/TaxDeducted/Year	
<i>Structure and format</i>	XML	
	Mandatory/Optional	Mandatory
	Data Type	xsd:Integer
	Length	4 characters
Validation / Processing	Pre-condition	Post-condition
CCYY		

<b>3. Is this an amendment to a return already submitted?</b>		
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'		

<b>4. Version number</b>		
X-Path	AccountingForTax/VersionNumber	
Structure and format	XML	
	Mandatory/Optional	Mandatory
	Data Type	xsd:Integer
	Length	1 character
Validation / Processing	Pre-condition	Post-condition
	<ol style="list-style-type: none"> <li>1. Must be '0' if (data item 3) 'Is this an amendment to a return already submitted?' is 'no'</li> <li>2. Must be in the range 1-9 if (data item 3) 'Is this an amendment to a return already submitted?' is 'yes'</li> </ol>	

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

**6.1 SF Reference (used to be data item 49)**

X-Path	AccountingForTax/SchemeDetails/SFReference	
Structure and format	XML	
	Mandatory/Optional	Optional
	Data Type	PensionCore:SFReferenceType
	Length	16 characters
<b>Validation / Processing</b>	<b>Pre-condition</b>	<b>Post-condition</b>
The reference must be in the format <ul style="list-style-type: none"> <li>• NNNNNNNNNNNNNNNNC</li> <li>• Numbers 1-3 must be in the range 001-026 or 049</li> <li>• Next 2 sets of 6 numbers can be in the range 0-9</li> <li>• Character 16 is an alpha character and must not be I, M, O, P, R, T, U, W, or Y</li> </ul>	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	
Structure and format	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"> <li>1. Mandatory if (data item 6) 'Pension Scheme Tax Reference' and (data item 6.1) 'SF Reference' has not been completed</li> <li>2. Must be completed if InsuranceCompany parent element is present</li> </ol>	

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
	Mandatory if (data item 46) 'Contract or policy name' and (data item 48) 'Amount of tax at the rate of 35% due and payable' not completed	

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

If this is not an amendment to a return already submitted, data items comprising one or more of the following sections must be present:

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

'Section 206 - 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 242 - De-registration charge' (Data items 42-44)

## 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
<b>Validation / Processing</b>	<b>Pre-condition</b>	<b>Post-condition</b>
Range 1- 999,999	Mandatory if the following are present: <ul style="list-style-type: none"> <li>(data item 10) 'Total amount of tax at the rate of 20% due and payable'</li> <li>(data item 11) 'Total amount of tax at the rate of 40% due and payable'</li> </ul>	

<b>10. Total amount of tax at the rate of 20% due and payable</b>		
X-Path	AccountingForTax/ShortServiceRefund/TotalTax20Percent	
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 9) 'Number of members who received a short service refund lump sum in this quarter' is present	

<b>11. Total amount of tax at the rate of 40% due and payable</b>		
X-Path	AccountingForTax/ShortServiceRefund/TotalTax40Percent	
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 0.00-9999999999.00	Can only be present if the following are present: <ul style="list-style-type: none"> <li>(data item 9) 'Number of members who received a short service refund lump sum in this quarter'</li> <li>(data item 10) 'Total amount of tax at the rate of 20% due and payable'</li> </ul>	

**12. Withdrawn**

Section 206 – Special lump sum death benefits charge (data items 13 and 14)

<b>13. Number of deceased members in respect of whom special lump sum death benefits charges arose in this quarter</b>		
X-Path	AccountingForTax/SpecialDeathBenefits/Members	
Structure and format	XML	
	Mandatory/Optional	Optional
	Data Type	xsd:integer
	Length	Min 1 character - Max 4 characters
<b>Validation / Processing</b>		<b>Pre-condition</b>
Range 1-9999		Mandatory if (data item 14) 'Total amount of tax at the rate of 35% due and payable' is present
		<b>Post-condition</b>

<b>14. Total amount of tax at the rate of 35% due and payable</b>		
X-Path	AccountingForTax/SpecialDeathBenefits/TotalTax	
Structure and format	XML	
	Mandatory/Optional	Optional
	Data Type	core:IRnonNegativeWholeUnitsMonetaryType
	Length	Min 4 characters - Max 13 characters
<b>Validation / Processing</b>		<b>Pre-condition</b>
Range 1.00-9999999999.00		Mandatory if (data item 13) 'Number of deceased members in respect of whom special lump sum death benefits charges arose in this quarter' is present
		<b>Post-condition</b>

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
<b>Validation / Processing</b>	<b>Pre-condition</b>	<b>Post-condition</b>
Range 1-99	<p>Mandatory if any of the following data items are present</p> <ul style="list-style-type: none"> <li>• (data item 17) - 'Amount of tax at the rate of 35% due and payable'</li> <li>• (data item 18) - 'Title'</li> <li>• (data item 19) - 'Forename(s)'</li> <li>• (data item 20) - 'Surname'</li> <li>• (data item 21) - 'Organisation Name'</li> <li>• (data item 22) - 'Full registered address'</li> <li>• (data item 23) - 'UK Postcode'</li> <li>• (data item 24) - 'Country'</li> <li>• (data item 25) - 'Employer's Companies Registration Number'</li> <li>• (data item 26) - 'Date of the payment'</li> <li>• (data item 27) - 'Amount of tax at the rate of 35% due and payable'</li> </ul>	

17. Amount of tax at the rate of 35% due and payable		
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	<p>Mandatory if any of the following data items are present:</p> <ul style="list-style-type: none"> <li>• (data item 16) - 'Number of employers who received an authorised surplus payment in the quarter'</li> <li>• (data item 18) - 'Title'</li> <li>• (data item 19) - 'Forename(s)'</li> <li>• (data item 20) - 'Surname'</li> <li>• (data item 21) - 'Organisation Name'</li> <li>• (data item 22) - 'Full registered address'</li> <li>• (data item 23) - 'UK Postcode'</li> <li>• (data item 24) - 'Country'</li> <li>• (data item 25) - 'Employer's Companies Registration Number'</li> <li>• (data item 26) - 'Date of the payment'</li> <li>• (data item 27) - 'Amount of tax at the rate of 35% due and payable'</li> </ul>	Must equal the sum of all entries at (Data item 27) 'Amount of tax at the rate of 35% due and payable'

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	
Structure and format	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"> <li>1. Mandatory if 'Employer ' is an 'Individual'</li> <li>2. Mandatory if any of the following data items are present: <ul style="list-style-type: none"> <li>• (data item 16) - 'Number of employers who received an authorised surplus payment in the quarter'</li> <li>• (data item 17) - 'Amount of tax at the rate of 35% due and payable'</li> <li>• (data item 18) - 'Title'</li> <li>• (data item 20) - 'Surname'</li> <li>• (data item 22) - 'Full registered address'</li> <li>• (data item 23) - 'UK Postcode'</li> <li>• (data item 24) - 'Country'</li> <li>• (data item 26) - 'Date of the payment'</li> <li>• (data item 27) - 'Amount of tax at the rate of 35% due and payable'</li> </ul> </li> </ol>	

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"> <li>1. Mandatory if 'Employer ' is an 'Individual'</li> <li>2. Mandatory if any of the following data items are present: <ul style="list-style-type: none"> <li>• (data item 16) - 'Number of employers who received an authorised surplus payment in the quarter'</li> <li>• (data item 17) - 'Amount of tax at the rate of 35% due and payable'</li> <li>• (data item 18) - 'Title'</li> <li>• (data item 19) - Forename(s)</li> <li>• (data item 22) - 'Full registered address'</li> <li>• (data item 23) - 'UK Postcode'</li> <li>• (data item 24) - 'Country'</li> <li>• (data item 26) - 'Date of the payment'</li> <li>• (data item 27) - 'Amount of tax at the rate of 35% due and payable'</li> </ul> </li> </ol>	

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"> <li>1. Mandatory if 'Employer ' is an 'Organisation'</li> <li>2. Mandatory if any of the following data items are present: <ul style="list-style-type: none"> <li>• (data item 16) - 'Number of employers who received an authorised surplus payment in the quarter'</li> <li>• (data item 17) - 'Amount of tax at the rate of 35% due and payable'</li> <li>• (data item 22) - 'Full registered address'</li> <li>• (data item 23) - 'UK Postcode'</li> <li>• (data item 24) - 'Country'</li> <li>• (data item 25) - 'Employer's Companies Registration Number'</li> <li>• (data item 26) - 'Date of the payment'</li> <li>• (data item 27) - 'Amount of tax at the rate of 35% due and payable'</li> </ul> </li> </ol>	

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
	<p>Mandatory if any of the following data items are present:</p> <ul style="list-style-type: none"> <li>• (data item 16) - 'Number of employers who received an authorised surplus payment in the quarter'</li> <li>• (data item 17) - 'Amount of tax at the rate of 35% due and payable'</li> <li>• (data item 18) - 'Title'</li> <li>• (data item 19) - Forename(s)</li> <li>• (data item 20) - 'Surname'</li> <li>• (data item 21) - 'Organisation Name'</li> <li>• (data item 23) - 'UK Postcode'</li> <li>• (data item 24) - 'Country'</li> <li>• (data item 25) - 'Employer's Companies Registration Number'</li> <li>• (data item 26) - 'Date of the payment'</li> <li>• (data item 27) - 'Amount of tax at the rate of 35% due and payable'</li> </ul>	

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

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
	<p>Mandatory if any of the following data items are present:</p> <ul style="list-style-type: none"> <li>• (data item 16) - 'Number of employers who received an authorised surplus payment in the quarter'</li> <li>• (data item 17) - 'Amount of tax at the rate of 35% due and payable'</li> <li>• (data item 18) - 'Title'</li> <li>• (data item 19) - 'Forename(s)'</li> <li>• (data item 20) - 'Surname'</li> <li>• (data item 21) - 'Organisation Name'</li> <li>• (data item 22) - 'Full registered address'</li> <li>• (data item 23) - 'UK Postcode'</li> <li>• (data item 25) - 'Employer's Companies Registration Number'</li> <li>• (data item 26) - 'Date of the payment'</li> <li>• (data item 27) - 'Amount of tax at the rate of 35% due and payable'</li> </ul>	

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
<ol style="list-style-type: none"> <li>The Employer's Companies Registration Number must be in the following format:-</li> <li>8 numbers starting with '0' <b>or</b></li> <li>One of the following prefixes followed by 6 numbers:</li> </ol>		
<ul style="list-style-type: none"> <li>• AC</li> <li>• BR</li> <li>• FC</li> <li>• GE</li> <li>• GN</li> <li>• GS</li> <li>• IC</li> <li>• IP</li> <li>• LP</li> <li>• NA</li> <li>• NF</li> <li>• NI</li> <li>• NL</li> <li>• NO</li> <li>• NP</li> <li>• NR</li> </ul>	<ul style="list-style-type: none"> <li>• NZ</li> <li>• OC</li> <li>• RC</li> <li>• SA</li> <li>• SC</li> <li>• SF</li> <li>• SI</li> <li>• SL</li> <li>• SO</li> <li>• SP</li> <li>• SR</li> <li>• SZ</li> <li>• ZC</li> <li>• Single letter R</li> </ul>	

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"> <li>• (data item 16) - 'Number of employers who received an authorised surplus payment in the quarter'</li> <li>• (data item 17) - 'Amount of tax at the rate of 35% due and payable'</li> <li>• (data item 18) - 'Title'</li> <li>• (data item 19) - 'Forename(s)'</li> <li>• (data item 20) - 'Surname'</li> <li>• (data item 21) - 'Organisation Name'</li> <li>• (data item 22) - 'Full registered address'</li> <li>• (data item 23) - 'UK Postcode'</li> <li>• (data item 24) - 'Country'</li> <li>• (data item 25) - 'Employer's Companies Registration Number'</li> <li>• (data item 27) - 'Amount of tax at the rate of 35% due and payable'</li> </ul>	

27. Amount of tax at the rate of 35% due and payable		
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	<p>Mandatory if any of the following data items are present:</p> <ul style="list-style-type: none"> <li>• (data item 16) - 'Number of employers who received an authorised surplus payment in the quarter'</li> <li>• (data item 17) - 'Amount of tax at the rate of 35% due and payable'</li> <li>• (data item 18) - 'Title'</li> <li>• (data item 19) - Forename(s)</li> <li>• (data item 20) - 'Surname'</li> <li>• (data item 21) - 'Organisation Name'</li> <li>• (data item 22) - 'Full registered address'</li> <li>• (data item 23) - 'UK Postcode'</li> <li>• (data item 24) - 'Country'</li> <li>• (data item 25) - 'Employer's Companies Registration Number'</li> <li>• (data item 26) - 'Date of the payment'</li> </ul>	

**Section 214 - Lifetime allowance charge - data items 28 - 41**

**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
<b>Validation / Processing</b>	<b>Pre-condition</b>	<b>Post-condition</b>
Range 1-99	<p>Mandatory if any of the following data items are present:</p> <ul style="list-style-type: none"> <li>• (data item 30) - 'Total amount of tax due and payable'</li> <li>• (data item 31) - 'Title'</li> <li>• (data item 32) - 'Forename(s)'</li> <li>• (data item 33) - 'Surname'</li> <li>• (data item 34) - 'Address'</li> <li>• (data item 35) - 'UK Postcode'</li> <li>• (data item 36) - 'Country'</li> <li>• (data item 37) - 'NINO'</li> <li>• (data item 38) - 'Date of birth'</li> <li>• (data item 39) - 'Date of the benefit crystallisation event'</li> <li>• (data item 40) - 'Amount of lifetime allowance charge at the rate of 25% due and payable'</li> <li>• (data item 41) - 'Amount of lifetime allowance charge at the rate of 55% due and payable'</li> </ul>	

30. Total amount of tax due and payable		
X-Path	AccountingForTax/LifetimeAllowance/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	<p>Mandatory if any of the following data items are present:</p> <ul style="list-style-type: none"> <li>• (data item 29) - 'Number of members in the quarter who have been subject to a lifetime allowance charge(s)</li> <li>• (data item 31) - 'Title'</li> <li>• (data item 32) - 'Forename(s)'</li> <li>• (data item 33) - 'Surname'</li> <li>• (data item 34) - 'Address'</li> <li>• (data item 35) - 'UK Postcode'</li> <li>• (data item 36) - 'Country'</li> <li>• (data item 37) - 'NINO'</li> <li>• (data item 38) - 'Date of birth'</li> <li>• (data item 39) - 'Date of the benefit crystallisation event'</li> <li>• (data item 40) - 'Amount of lifetime allowance charge at the rate of 25% due and payable'</li> <li>• (data item 41) - 'Amount of lifetime allowance charge at the rate of 55% due and payable'</li> </ul>	<p>Must be the sum of the following added together for all instances:</p> <ul style="list-style-type: none"> <li>• 'Amount of lifetime allowance charge at the rate of 25% due and payable' (Data item 40)</li> <li>• 'Amount of lifetime allowance charge at the rate of 55% due and payable' (Data Item 41)</li> </ul>

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**

<b>31. Title</b>		
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
<b>Validation / Processing</b>	<b>Pre-condition</b>	<b>Post-condition</b>

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"> <li>• (data item 29) - 'Number of members in the quarter who have been subject to a lifetime allowance charge(s)</li> <li>• (data item 30) - 'Total amount of tax due and payable'</li> <li>• (data item 31) - 'Title'</li> <li>• (data item 33) - 'Surname'</li> <li>• (data item 34) - 'Address'</li> <li>• (data item 35) - 'UK Postcode'</li> <li>• (data item 36) - 'Country'</li> <li>• (data item 37) - 'NINO'</li> <li>• (data item 38) - 'Date of birth'</li> <li>• (data item 39) - 'Date of the benefit crystallisation event'</li> <li>• (data item 40) - 'Amount of lifetime allowance charge at the rate of 25% due and payable'</li> <li>• (data item 41) - 'Amount of lifetime allowance charge at the rate of 55% due and payable'</li> </ul>	

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"> <li>• (data item 29) - 'Number of members in the quarter who have been subject to a lifetime allowance charge(s)</li> <li>• (data item 30) - 'Total amount of tax due and payable'</li> <li>• (data item 31) - 'Title'</li> <li>• (data item 32) - 'Forename(s)'</li> <li>• (data item 34) - 'Address'</li> <li>• (data item 35) - 'UK Postcode'</li> <li>• (data item 36) - 'Country'</li> <li>• (data item 37) - 'NINO'</li> <li>• (data item 38) - 'Date of birth'</li> <li>• (data item 39) - 'Date of the benefit crystallisation event'</li> <li>• (data item 40) - 'Amount of lifetime allowance charge at the rate of 25% due and payable'</li> <li>• (data item 41) - 'Amount of lifetime allowance charge at the rate of 55% due and payable'</li> </ul>	

34. Address		
X-Path	AccountingForTax/LifetimeAllowance/Member/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
	<p>Mandatory if any of the following data items are present:</p> <ul style="list-style-type: none"> <li>• (data item 29) - 'Number of members in the quarter who have been subject to a lifetime allowance charge(s)</li> <li>• (data item 30) - 'Total amount of tax due and payable'</li> <li>• (data item 31) - 'Title'</li> <li>• (data item 32) - 'Forename(s)'</li> <li>• (data item 33) - 'Surname'</li> <li>• (data item 35) - 'UK Postcode'</li> <li>• (data item 36) - 'Country'</li> <li>• (data item 37) - 'NINO'</li> <li>• (data item 38) - 'Date of birth'</li> <li>• (data item 39) - 'Date of the benefit crystallisation event'</li> <li>• (data item 40) - 'Amount of lifetime allowance charge at the rate of 25% due and payable'</li> <li>• (data item 41) - 'Amount of lifetime allowance charge at the rate of 55% due and payable'</li> </ul>	

35. UK Postcode		
X-Path	AccountingForTax/LifetimeAllowance/Member/Address/PostCode	
<i>Structure and format</i>	XML	
	Mandatory/Optional	Optional
	Data Type	PensionCore:AddressType
	Length	Min 1 character - Max 8 characters
<b>Validation / Processing</b>	<b>Pre-condition</b>	<b>Post-condition</b>

36. Country		
X-Path	AccountingForTax/LifetimeAllowance/Member/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
	<p>Mandatory if any of the following data items are present:</p> <ul style="list-style-type: none"> <li>• (data item 29) - 'Number of members in the quarter who have been subject to a lifetime allowance charge(s)</li> <li>• (data item 30) - 'Total amount of tax due and payable'</li> <li>• (data item 31) - 'Title'</li> <li>• (data item 32) - 'Forename(s)'</li> <li>• (data item 33) - 'Surname'</li> <li>• (data item 34) - 'Address'</li> <li>• (data item 35) - 'UK Postcode'</li> <li>• (data item 37) - 'NINO'</li> <li>• (data item 38) - 'Date of birth'</li> <li>• (data item 39) - 'Date of the benefit crystallisation event'</li> <li>• (data item 40) - 'Amount of lifetime allowance charge at the rate of 25% due and payable'</li> <li>• (data item 41) - 'Amount of lifetime allowance charge at the rate of 55% due and payable'</li> </ul>	

37. NINO		
X-Path	AccountingForTax/LifetimeAllowance/Member/NINO	
<i>Structure and format</i>	XML	
	Mandatory/Optional	Optional
	Data Type	core:NINOtype
	Length	9 characters
<b>Validation / Processing</b>	<b>Pre-condition</b>	<b>Post-condition</b>

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	<p>Mandatory if any of the following data items are present:</p> <ul style="list-style-type: none"> <li>• (data item 29) - 'Number of members in the quarter who have been subject to a lifetime allowance charge(s)</li> <li>• (data item 30) - 'Total amount of tax due and payable'</li> <li>• (data item 31) - 'Title'</li> <li>• (data item 32) - 'Forename(s)'</li> <li>• (data item 33) - 'Surname'</li> <li>• (data item 34) - 'Address'</li> <li>• (data item 35) - 'UK Postcode'</li> <li>• (data item 36) - 'Country'</li> <li>• (data item 37) - 'NINO'</li> <li>• (data item 39) - 'Date of the benefit crystallisation event'</li> <li>• (data item 40) - 'Amount of lifetime allowance charge at the rate of 25% due and payable'</li> <li>• (data item 41) - 'Amount of lifetime allowance charge at the rate of 55% due and payable'</li> </ul>	

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"> <li>• (data item 1) - 'Quarter for which tax has been deducted'</li> <li>• (data item 2) - 'Year for which tax has been deducted'</li> </ul>	Mandatory if any of the following data items are present: <ul style="list-style-type: none"> <li>• (data item 29) - 'Number of members in the quarter who have been subject to a lifetime allowance charge(s)'</li> <li>• (data item 30) - 'Total amount of tax due and payable'</li> <li>• (data item 31) - 'Title'</li> <li>• (data item 32) - 'Forename(s)'</li> <li>• (data item 33) - 'Surname'</li> <li>• (data item 34) - 'Address'</li> <li>• (data item 35) - 'UK Postcode'</li> <li>• (data item 36) - 'Country'</li> <li>• (data item 37) - 'NINO'</li> <li>• (data item 38) - 'Date of birth'</li> <li>• (data item 40) - 'Amount of lifetime allowance charge at the rate of 25% due and payable'</li> <li>• (data item 41) - 'Amount of lifetime allowance charge at the rate of 55% due and payable'</li> </ul>	

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 at the rate of 25% due and payable			
X-Path	AccountingForTax/LifetimeAllowance/Member/Event/LAC25Percent		
Structure and format	XML		
	Mandatory/Optional	Optional	
	Data Type	core:IRnonNegativeWholeUnitsMonetaryType	
	Length	Min 4 characters - Max 13 characters	
<b>Validation / Processing</b>		<b>Pre-condition</b>	<b>Post-condition</b>
Range 1.00-9999999999.00			

41. Amount of lifetime allowance charge at the rate of 55% due and payable			
X-Path	AccountingForTax/LifetimeAllowance/Member/Event//LAC55Percent		
Structure and format	XML		
	Mandatory/Optional	Optional	
	Data Type	core:IRnonNegativeWholeUnitsMonetaryType	
	Length	Min 4 characters - Max 13 characters	
<b>Validation / Processing</b>		<b>Pre-condition</b>	<b>Post-condition</b>
Range 1.00-9999999999.00			

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

**42. Withdrawn**

**43. Total amount of tax at the rate of 40% due and payable**

X-Path	AccountingForTax/Deregistration/Charge	
Structure and format	XML	
	Mandatory/Optional	Optional
	Data Type	core:IRnonNegativeWholeUnitsMonetaryType
	Length	Min 4 characters - Max 13 characters
<b>Validation / Processing</b>	<b>Pre-condition</b>	<b>Post-condition</b>
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
<b>Validation / Processing</b>	<b>Pre-condition</b>	<b>Post-condition</b>
<ol style="list-style-type: none"> <li>1. CCYY-MM-DD</li> <li>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"> <li>• (data item 1) - 'Quarter for which tax has been deducted'</li> <li>• (data item 2) - 'Year for which tax has been deducted'</li> </ul> </li> </ol>	Mandatory if (data item 43) - 'Total amount of tax at the rate of 40% due and payable' is present	

**Total Tax Due**

45. Total		
X-Path	AccountingForTax/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
<ol style="list-style-type: none"> <li>1. Range 0.00-9999999999.00</li> <li>2. Sum Total of the following data items: <ul style="list-style-type: none"> <li>• <b>Data Item 10</b> (section 205 - Short service refund lump sum charge -Total amount of tax at the rate of 20% due and payable)</li> <li>• <b>Data Item 11</b> (section 205 - Short service refund lump sum charge -Total amount of tax at the rate of 40% due and payable)</li> <li>• <b>Data Item 14</b> (section 206 - Special lump sum death benefits charge - Total amount of tax at the rate of 35% due and payable)</li> <li>• <b>Data Item 17</b> (section 207 - Authorised surplus payments charge - Amount of tax at the rate of 35% due and payable)</li> <li>• <b>Data Item 30</b> (section 214 - Lifetime allowance charge- Total amount of tax due and payable)</li> <li>• <b>Data Item 43</b> (section 242 - De-registration charge - Total amount of tax at the rate of 40% due and payable)</li> </ul> </li> </ol>	<ol style="list-style-type: none"> <li>1. Must not be completed if (data items 46 and 48) 'Insurance Companies' are present.</li> <li>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"> <li>• <b>Data Item 10</b> (section 205 - Short service refund lump sum charge -Total amount of tax at the rate of 20% due and payable)</li> <li>• <b>Data Item 11</b> (section 205 - Short service refund lump sum charge -Total amount of tax at the rate of 40% due and payable)</li> <li>• <b>Data Item 14</b> (section 206 - Special lump sum death benefits charge - Total amount of tax at the rate of 35% due and payable)</li> <li>• <b>Data Item 17</b> (section 207 - Authorised surplus payments charge - Amount of tax at the rate of 35% due and payable)</li> <li>• <b>Data Item 30</b> (section 214 - Lifetime allowance charge - Total amount of tax due and payable)</li> <li>• <b>Data Item 43</b> (section 242 - De-registration charge - Total amount of tax at the rate of 40% due and payable)</li> </ul> </li> </ol>	

## 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 206 - 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 242 - De-registration charge' (Data items 42-44)

46. Contract or policy name		
X-Path	AccountingForTax/SchemeDetails/InsuranceCompany/ContractOrPolicyName	
<i>Structure and format</i>	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"> <li>1. Mandatory if (data item 48) - 'Amount of tax at the rate of 35% due and payable' is present</li> <li>2. Mandatory if (data item 7) - 'Pension Scheme Name' is not completed</li> </ol>	

## 47. Withdrawn

48. Amount of tax at the rate of 35% due and payable		
X-Path	AccountingForTax/SchemeDetails/InsuranceCompany/TaxAt35Percent	
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	<ol style="list-style-type: none"> <li>1. Mandatory if (data item 46) - 'Contract or policy name' is present</li> <li>2. Mandatory if (data item 7) - 'Pension Scheme Name' is not completed</li> </ol>	

<b>49. Withdrawn</b>
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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
<b>Validation / Processing</b>	<b>Pre-condition</b>	<b>Post-condition</b>
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
<b>Validation / Processing</b>	<b>Pre-condition</b>	<b>Post-condition</b>
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
<b>Validation / Processing</b>	<b>Pre-condition</b>	<b>Post-condition</b>

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
<b>Validation / Processing</b>	<b>Pre-condition</b>	<b>Post-condition</b>
	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
<b>Validation / Processing</b>	<b>Pre-condition</b>	<b>Post-condition</b>
	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
<b>Validation / Processing</b>	<b>Pre-condition</b>	<b>Post-condition</b>
	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
<b>Validation / Processing</b>	<b>Pre-condition</b>	<b>Post-condition</b>

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
<b>Validation / Processing</b>	<b>Pre-condition</b>	<b>Post-condition</b>

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 Belgium Bulgaria Cyprus Czech Republic Denmark Estonia Finland France Germany Gibraltar Greece Hungary Iceland Italy Latvia	Liechtenstein Lithuania Luxembourg Malta Norway Poland Portugal Republic of Ireland Romania Slovakia Slovenia Spain Sweden The Netherlands United Kingdom	

59. Scheme Administrator ID		
X-Path	AccountingForTax/Declaration/Administrator/ID	
Structure and format	XML	
	Mandatory/Optional	Optional
	Data Type	PensionCore:AdministratorIDType
	Length	8 characters
<b>Validation / Processing</b>	<b>Pre-condition</b>	<b>Post-condition</b>
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
<b>Validation / Processing</b>	<b>Pre-condition</b>	<b>Post-condition</b>
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
<b>Validation / Processing</b>	<b>Pre-condition</b>	<b>Post-condition</b>

**Practitioner Declaration**

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

<b>63. I declare that the Scheme Administrator has authorised me to submit this tax return.</b>		
X-Path	AccountingForTax/Declaration/Authorised	
Structure and format	XML	
	Mandatory/Optional	Optional
	Data Type	PensionCore:YesType
	Length	3 characters
<b>Validation / Processing</b>	<b>Pre-condition</b>	<b>Post-condition</b>
Must be 'yes'	Mandatory if (data items 50 and 51) 'Scheme Administrator Declaration' is not completed	