



Pensions Scheme Online Registered Pension Scheme Return Business Validation Rules

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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 this 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 within the specified form. . 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 Scheme 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. Pension Schemes Online forms will be rejected if they contain invalid characters.

3. General Validation Rules

The following rules apply globally:

Alpha characters are defined as A-Z upper and lower case.

Numeric is defined as 0-9 and includes a decimal point.

Alphanumeric is defined as the combination of Alpha and Numeric characters.

The full character set is defined as all the characters as defined in section 3.

Date fields are in the format CCYY-MM-DD.

All currency fields should use IRnonNegativeWholeUnitsMonetaryType. Zero is an acceptable value for Currency fields unless specified in the validation section of the relevant field.

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

| 1. Version number | | | |
|--------------------------------|----------------------------|---|-----------------------|
| X-path | SchemeReturn/VersionNumber | | |
| <i>Structure and format</i> | | XML | |
| | Mandatory / Optional | Mandatory | |
| | Data Type | xsd:integer | |
| | Length | Min 1 character - Max 3 characters | |
| Validation / Processing | | Pre-condition | Post-condition |
| Number 0-998 | | 1. Must be '0' if data item 2 is 'no' 2. Must be in the range 1-998 if data item 2 'yes' | |

| 2. Is this an amendment? | | | |
|--------------------------------|----------------------------|-------------------------------------|-----------------------|
| X-path | SchemeReturn/AmendedReturn | | |
| <i>Structure and format</i> | | XML | |
| | Mandatory / Optional | Mandatory | |
| | Data Type | core:YesNoType | |
| | Length | Min 2 characters - Max 3 characters | |
| Validation / Processing | | Pre-condition | Post-condition |
| Must be 'yes' or 'no' | | | |

| 3. This return is in relation to the year ending 5 April 20XX | | | |
|--|---|----------------------|-----------------------|
| X-path | SchemeReturn/SchemeDetails/TaxYearEnded | | |
| <i>Structure and format</i> | | XML | |
| | Mandatory / Optional | Mandatory | |
| | Data Type | SimpleDateType | |
| | Length | 10 characters | |
| Validation / Processing | | Pre-condition | Post-condition |
| 1. CCYY-04-05 2. Cannot be earlier than 2007 3. Date cannot be a future date | | | |

| 4. Pension Scheme Tax Reference | | |
|---|---|------------------------------|
| X-path | SchemeReturn/SchemeDetails/TaxReference | |
| <i>Structure and format</i> | | XML |
| | Mandatory / Optional | Mandatory |
| | Data Type | PensionCore:TaxReferenceType |
| | Length | 10 characters |
| Validation / Processing | Pre-condition | Post-condition |
| <p>The Pension Scheme Tax Reference should be in the following format:</p> <ul style="list-style-type: none"> • NNNNNNNNRC • Characters 1 - 8 must be numeric • Character 9 must be 'R' • Character 10 must be an alpha but must not be I, O or U | | |

| 5. Pension Scheme Name | | |
|---|---------------------------------------|--------------------------------------|
| X-path | SchemeReturn/SchemeDetails/SchemeName | |
| <i>Structure and format</i> | | XML |
| | Mandatory / Optional | Mandatory |
| | Data Type | PensionCore:SchemeNameType |
| | Length | Min 1 character - Max 255 characters |
| Validation / Processing | Pre-condition | Post-condition |
| <p>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.</p> | | |

6. Withdrawn

Returns for period other than the year ending 5 April

Data item 7 and 8 can be completed up to 5 times - Where there are multiple accounting periods the periods must be consecutive, the first accounting period must start on or before the start of 'This return is in relation to the year ending 5 April 20XX' date and the last accounting period must end on or before the end of 'This return is in relation to the year ending 5 April 20XX' date [data item 3].

And if for example;

The scheme completes audited accounts but, exceptionally, the start date of the earliest accounting period is after the previous 6 April, for example, the scheme was newly registered after 6 April.

When completing the accounting period details you should assume for the purposes of this question only that the start date was 6 April and complete the question accordingly.

| 7. Accounting period(s) From | | |
|---|--|----------------|
| X-path | SchemeReturn/OtherReturnPeriod/Period/StartDate | |
| Structure and format | | XML |
| | Mandatory / Optional | Optional |
| | Data Type | SimpleDateType |
| | Length | 10 characters |
| Validation / Processing | Pre-condition | Post-condition |
| 1. CCYY-MM-DD 2. The first 'Accounting period From' date must be on or before the start of 'This return is in relation to the year ending 5 April 20XX' date 3. Any subsequent accounting periods must follow consecutively from the previous accounting period | 1. Mandatory if 'Accounting Period(s) To' data item 8 has been completed. 2. Must not be completed if 'Accounting Period(s) To' data item 8 has not been completed. | |

| 8. Accounting period(s) To | | |
|---|--|----------------|
| X-path | SchemeReturn/OtherReturnPeriod/Period/EndDate | |
| Structure and format | | XML |
| | Mandatory / Optional | Optional |
| | Data Type | SimpleDateType |
| | Length | 10 characters |
| Validation / Processing | Pre-condition | Post-condition |
| 1. CCYY-MM-DD 2. The last 'Accounting period To' date must be on or before the end of 'This return is in relation to the year ending 5 April 20XX' date 3. The end date of any accounting period must not fall in any later accounting period | 1. Mandatory if 'Accounting Period(s) From' data item 7 has been completed. 2. Must not be completed if 'Accounting Period(s) From' data item 7 has not been completed. | |

Occupational Pension Schemes

Data items 9 - 19 and 21 - 71 must only be completed if the scheme is an occupational pension scheme

If the scheme is an occupational pension scheme and

'The aggregate of payments to and from the scheme is £100,000 or less' data item 9 must be completed

'The aggregate of payments to and from the scheme is greater than (£100,000)' data items 10 - 15 must be completed and data items 16 & 17 can also be completed.

| 9. Amount £100,000 or less | | |
|---|--|--|
| X-path | SchemeReturn/OccupationalScheme/Payments/EqualToOrLessThan100K/Amount | |
| Structure and format | | XML |
| | Mandatory / Optional | Optional |
| | Data Type | core:IRnonNegativeWholeUnitsMonetaryType |
| | Length | Min 4 characters - Max 9 characters |
| Validation / Processing | Pre-condition | Post-condition |
| 1. Range from 0.00 - 100000.00 2. Must not be greater than 100000.00 | 1. Must not be completed if data items 10-17 are completed. 2. Mandatory otherwise. | |

Aggregate of Payments to and from the scheme greater than £100,000

The sum of data items 10 - 15 & 17 receipts and payments must be greater than £100,000

| 10. Total amount of the pension contributions received | | |
|--|--|--|
| X-path | SchemeReturn/OccupationalScheme/Payments/GreaterThan100K/PensionContributions | |
| 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 from 0.00 - 9999999999.00 | <ol style="list-style-type: none"> 1. Mandatory if data items 11-15 are completed. 2. Must not be completed otherwise. | |

| 11. Total amount of transfer-in payments | | |
|--|--|--|
| X-path | SchemeReturn/OccupationalScheme/Payments/GreaterThan100K/TransferIn | |
| 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 from 0.00 - 9999999999.00 | <ol style="list-style-type: none"> 1. Mandatory if data items 10, 12-15 are completed. 2. Must not be completed otherwise. | |

| 12. Total amount of transfer-out payments | | |
|---|---|--|
| X-path | SchemeReturn/OccupationalScheme/Payments/GreaterThan100K/TransferOut | |
| 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 from 0.00 - 9999999999.00 | 1. Mandatory if data items 10-11, 13-15 are completed. 2. Must not be completed otherwise. | |

| 13. Total amount paid out in lump sums and lump sum death benefits | | |
|--|---|--|
| X-path | SchemeReturn/OccupationalScheme/Payments/GreaterThan100K/LumpSums | |
| 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 from 0.00 - 9999999999.00 | 1. Mandatory if data items 10-12, 14-15 are completed. 2. Must not be completed otherwise. | |

| 14. Total amount paid out to purchase lifetime annuities and scheme pensions from an insurance company | | |
|--|--|--|
| X-path | SchemeReturn/OccupationalScheme/Payments/GreaterThan100K/LifetimeAnnuities | |
| 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 from 0.00 - 9999999999.00 | 1. Mandatory if data items 10-13, 15 are completed 2. Must not be completed otherwise | |

| 15. Total amount borrowed | | |
|---------------------------------|--|--|
| X-path | SchemeReturn/OccupationalScheme/Payments/GreaterThan100K/Borrowed | |
| Structure and format | | XML |
| | Mandatory / Optional | Optional |
| | Data Type | core:IRnonNegativeWholeUnitsMonetaryType |
| | Length | Min 4 character - Max 13 characters |
| Validation / Processing | Pre-condition | Post-condition |
| Range from 0.00 - 9999999999.00 | <ol style="list-style-type: none"> 1. Mandatory if data items 10-14 are completed. 2. Must not be completed otherwise. | |

Other aggregate of payments to and from the scheme

If there are any other aggregate of payments to and from the scheme, you must complete 'Provide brief description' [data item 16] and 'Amount' [data item 17].

| 16. Provide brief description | | |
|--------------------------------|--|--------------------------------------|
| X-path | SchemeReturn/OccupationalScheme/Payments/GreaterThan100K/Other/Description | |
| Structure and format | | XML |
| | Mandatory / Optional | Optional |
| | Data Type | PensionCore:OtherDetailsType |
| | Length | Min 1 character - Max 150 characters |
| Validation / Processing | Pre-condition | Post-condition |
| | <ol style="list-style-type: none"> 1. Mandatory if 'Amount' data item 17 has been completed. 2. Must not be completed otherwise. | |

| 17. Amount | | |
|---------------------------------|---|--|
| X-path | SchemeReturn/OccupationalScheme/Payments/GreaterThan100K/Other/Amount | |
| 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 from 1.00 - 9999999999.00 | <ol style="list-style-type: none"> 1. Mandatory if 'Provide brief description' data item 16 has been completed. 2. Must not be completed otherwise. | |

Assets at the end of the period

If 'At the end of the period from xx/xx/xxxx to xx/xx/xxxx, the scheme had assets with a total value before pension liabilities (£400,000) or less' 'Amount £400,000 or less' [data item 18] must be completed.

| 18. Amount £400,000 or less | | |
|---|--|--|
| X-path | SchemeReturn/OccupationalScheme/Assets400kOrLess | |
| Structure and format | | XML |
| | Mandatory / Optional | Optional |
| | Data Type | core:IRnonNegativeWholeUnitsMonetaryType |
| | Length | Min 4 characters - Max 9 characters |
| Validation / Processing | Pre-condition | Post-condition |
| Range from 0.00 - 400000.00 Must not be greater than 400000.00 | <ol style="list-style-type: none"> 1. Must be completed if at the end of the period from xx/xx/xxxx to xx/xx/xxxx, the scheme had assets with a total value before pension liabilities (£400,000) or less. 2. Must not be completed otherwise. | |

19. At anytime from xx/xx/xxxx to xx/xx/xxxx, did the scheme, either directly or indirectly, own assets that it had acquired from either:

- (a.) a sponsoring employer or any person connected with that employer
or
- (b.) a person who was a director of or a person who is connected to a director of a close company that is also a sponsoring employer?
or
- (c.) a person who was either a sole owner or partner or a person connected with the sole owner or partner of a business which is a sponsoring employer?
or
- (d.) member or person connected with a member?

| | | |
|--------------------------------|--|-------------------------------------|
| X-path | SchemeReturn/OccupationalScheme/AssetsFromSponsorOrMember | |
| Structure and format | | XML |
| | Mandatory / Optional | Optional |
| | Data Type | core:YesNoType |
| | Length | Min 2 characters - Max 3 characters |
| Validation / Processing | Pre-condition | Post-condition |
| Must be 'yes' or 'no' | <ol style="list-style-type: none"> 1. Mandatory if the scheme is an Occupational pension scheme. 2. Must not be completed if the scheme is not an Occupational pension scheme. | |

20. Moved to data item 71.1

Shares in the sponsoring employer if it was a company

Complete this section if the scheme is an occupational pension scheme, data item 19 is 'yes' and 'at anytime from xx/xx/xxxx to xx/xx/xxxx, the scheme either directly or indirectly, owned any shares in the sponsoring employer if it was a company'

Data items 21, 24 and 26 cannot all be 0.

The section is made up of five sub-sections:

- A - 'Shares held at the end of the period' [data items 21-23]
- B - 'Shares purchased or subscribed' [data items 24-25]
- C - 'Shares sold or otherwise disposed of' [data items 26-28]

- D - 'Dividends or receipts' [data item 29]
- E - 'Related Companies' [data items 30-31]

The following combinations of sub sections A, B & C can be completed
 Sub-section 'A' alone or with either or both of the other two sub- sections 'B' and 'C'
 Sub-section 'C' alone or with sub- section 'B'
 Sub-section 'B' must not be completed alone'

Sub-section 'D' and 'E' must always be completed.

Data items 21-31 must not be completed otherwise.

Sub-section A - Shares held at the end of the period [data items 21-23]

| 21. Total number of shares held at the end of the period | | |
|--|--|-------------------------------------|
| X-path | SchemeReturn/OccupationalScheme/SharesSponsoringEmployer/AtPeriodEnd/TotalNumber | |
| Structure and format | | XML |
| | Mandatory / Optional | Optional |
| | Data Type | xsd:integer |
| | Length | Min 1 character - Max 10 characters |
| Validation / Processing | Pre-condition | Post-condition |
| Range from 0 - 9999999999 | <ol style="list-style-type: none"> 1. Mandatory if data items 22 & 23 are completed. 2. Must not be completed otherwise. | |

| 22. Total cost or market value of the shares held at the end of the period | | |
|--|--|--|
| X-path | SchemeReturn/OccupationalScheme/SharesSponsoringEmployer/AtPeriodEnd/Amount | |
| 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 from 0.00 - 9999999999.00 | <ol style="list-style-type: none"> 1. Mandatory if data items 21 & 23 are completed. 2. Must not be completed otherwise. 3. Must be '0' if data item 21 is '0'. | |

| 23. Specify whether this amount is | | |
|--|---|-----------------------|
| X-path | SchemeReturn/OccupationalScheme/SharesSponsoringEmployer/AtPeriodEnd/Type | |
| Structure and format | | XML |
| | Mandatory / Optional | Optional |
| | Data Type | xsd:string |
| | Length | N/A |
| Validation / Processing | Pre-condition | Post-condition |
| Must be one of the following: <ul style="list-style-type: none"> market-value, or cost | Mandatory if data item 21 is > 0. | |

Sub-section B - Shares purchased or subscribed [data items 24-25]

| 24. Total number of shares purchased or subscribed for | | |
|--|---|-------------------------------------|
| X-path | SchemeReturn/OccupationalScheme/SharesSponsoringEmployer/PurchasedOrSubscribed/TotalNumber | |
| Structure and format | | XML |
| | Mandatory / Optional | Optional |
| | Data Type | xsd:integer |
| | Length | Min 1 character - Max 10 characters |
| Validation / Processing | Pre-condition | Post-condition |
| Range from 0 - 9999999999 | <ol style="list-style-type: none"> Mandatory if data item 25 is completed. Must not be completed otherwise. | |

| 25. Total cost of the shares purchased or subscribed for | | |
|--|--|--|
| X-path | SchemeReturn/OccupationalScheme/SharesSponsoringEmployer/PurchasedOrSubscribed/TotalCost | |
| 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 from 0.00 - 9999999999.00 | <ol style="list-style-type: none"> Mandatory if data item 24 is completed. Must not be completed otherwise. Must be '0' if data item 24 is '0'. | |

Sub-section C - Shares sold, or otherwise disposed of [data items 26-28]

| 26. Total number of shares sold, or otherwise disposed of | | | |
|--|---|--|-----------------------|
| X-path | SchemeReturn/OccupationalScheme/SharesSponsoringEmployer/SoldOrDisposed/TotalNumber | | |
| Structure and format | | XML | |
| | Mandatory / Optional | Optional | |
| | Data Type | xsd:integer | |
| | Length | Min 1 character - Max 10 characters | |
| Validation / Processing | | Pre-condition | Post-condition |
| Range from 0 - 9999999999 | | <ol style="list-style-type: none"> 1. Mandatory if data items 27 & 28 are completed. 2. Must not be completed otherwise. | |

| 27. Total amount of any consideration received from the sale or disposal of the shares in the sponsoring employer company | | | |
|--|--|---|-----------------------|
| X-path | SchemeReturn/OccupationalScheme/SharesSponsoringEmployer/SoldOrDisposed/TotalConsideration | | |
| 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 from 0.00 - 9999999999.00 | | <ol style="list-style-type: none"> 1. Mandatory if data items 26 & 28 are completed 2. Must not be completed otherwise. 3. Must be '0' if data item 26 is '0'. | |

| 28. Were any disposals made to a connected party or connected parties | | | |
|--|--|-------------------------------------|-----------------------|
| X-path | SchemeReturn/OccupationalScheme/SharesSponsoringEmployer/SoldOrDisposed/ConnectedParty | | |
| Structure and format | | XML | |
| | Mandatory / Optional | Optional | |
| | Data Type | core:YesNoType | |
| | Length | Min 2 characters - Max 3 characters | |
| Validation / Processing | | Pre-condition | Post-condition |
| Must be 'yes' or 'no' | | Mandatory if data item 26 is > 0. | |

Sub-section D - Dividends or Receipts [data item 29]

| 29. Total amount of any dividends or other receipts | | |
|--|--|--|
| X-path | SchemeReturn/OccupationalScheme/SharesSponsoringEmployer/TotalDividendsOrReceipts | |
| 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 from 0.00 - 9999999999.00 | <ol style="list-style-type: none"> 1. Mandatory if any of data items 21-28, 30-31 are completed. 2. Must not be completed otherwise. | |

Sub-section E - Related Companies [data items 30-31]

Total number of occurrences of data items 30 & 31 must not exceed maximum of 99.

| 30. The name of the company or companies to which the shares relate(d) | | |
|---|--|--------------------------------------|
| X-path | SchemeReturn/OccupationalScheme/SharesSponsoringEmployer/RelatedCompanies/Details/Name | |
| 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 data items 21-29, 31 are completed. 2. Must not be completed otherwise. | |

| 31. The Company Registration Number (CRN) of the company or companies to which the shares relate(d) | | | | |
|--|----|---|--|-----------------------|
| X-path | | SchemeReturn/OccupationalScheme/SharesSponsoringEmployer/RelatedCompanies/Details/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 |
| The format must be: 8 numbers starting with '0' or One of the following prefixes followed by 6 numbers | | | 1. Mandatory if data items 21-30 are completed. 2. Must not be completed otherwise. | |
| AC | IC | NL | RC | SO |
| BR | IP | NO | SA | SP |
| FC | LP | NP | SC | SR |
| GE | NA | NR | SF | SZ |
| GN | NF | NZ | SI | ZC |
| GS | NI | OC | SL | R |

Land or interest in land

Complete this section [data items 32-40] if the scheme is an occupational pension scheme, data item 19 is 'yes' and 'at anytime from xx/xx/xxxx to xx/xx/xxxx, the scheme either directly or indirectly, owned any land or interest in land that it had acquired from a connected party or connected parties'

Data items 32-40 must not be completed otherwise.

Land owned by the scheme at the end of the period [data items 32&33]

| 32. Total cost or market value of any land or interest in land owned by the scheme at the end of the period | | |
|--|--|--|
| X-path | | SchemeReturn/OccupationalScheme/LandOwnedPeriodEnd/TotalPeriodEnd/Amount |
| Structure and format | | XML |
| | | Mandatory / Optional |
| | | Data Type |
| | | Length |
| Validation / Processing | | Pre-condition |
| Range from 0.00 - 9999999999.00 | | 1. Mandatory if data items 33-40 are completed. 2. Must not be completed otherwise. |
| | | Post-condition |

| 33. Specify whether this amount is | | |
|--|--|-----------------------|
| X-path | SchemeReturn/OccupationalScheme/LandOwnedPeriodEnd/TotalPeriodEnd/Type | |
| Structure and format | | XML |
| | Mandatory / Optional | Optional |
| | Data Type | xsd:string |
| | Length | N/A |
| Validation / Processing | Pre-condition | Post-condition |
| Must be one of the following: <ul style="list-style-type: none"> market-value, or cost | Mandatory if data item 32 is > 0. | |

| 34. Total cost of any land or interest in land or premium paid to acquire a leasehold interest in land | | |
|--|---|--|
| X-path | SchemeReturn/OccupationalScheme/LandOwnedPeriodEnd/LeaseholdCost | |
| 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 from 0.00 - 9999999999.00 | <ol style="list-style-type: none"> Mandatory if data items 32-33, 35-40 are completed. Must not be completed otherwise. | |

| 35. Total sale proceeds of any land or interest in land sold or premiums received for a leasehold interest in land | | |
|--|---|--|
| X-path | SchemeReturn/OccupationalScheme/LandOwnedPeriodEnd/LeaseholdSale | |
| 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 from 0.00 - 9999999999.00 | <ol style="list-style-type: none"> Mandatory if data items 32-34, 36-40 are completed. Must not be completed otherwise. | |

Land or interest in land was disposed of without any consideration [data items 36 & 37]

| 36. If any land or interest in land was disposed of without any consideration, state the cost or market value | | |
|--|---|--|
| X-path | SchemeReturn/OccupationalScheme/LandOwnedPeriodEnd/NoConsiderationDisposal/Amount | |
| <i>Structure and format</i> | | XML |
| | Mandatory / Optional | Optional |
| | Data Type | core:IRnonNegativeWholeUnitsMonetaryType |
| | Length | Min 4 characters - Max 13 characters |
| Validation / Processing | Pre-condition | Post-condition |
| Range from 0.00 - 9999999999.00 | | |

| 37. Specify whether this amount is | | |
|---|---|-----------------------|
| X-path | SchemeReturn/OccupationalScheme/LandOwnedPeriodEnd/NoConsiderationDisposal/Type | |
| <i>Structure and format</i> | | XML |
| | Mandatory / Optional | Optional |
| | Data Type | xsd:string |
| | Length | N/A |
| Validation / Processing | Pre-condition | Post-condition |
| Must be one of the following: <ul style="list-style-type: none"> • market-value, or • cost | Mandatory if data item 36 is completed. | |

| 38. Were any disposals made to a connected party or connected parties | | |
|--|--|-------------------------------------|
| X-path | SchemeReturn/OccupationalScheme/LandOwnedPeriodEnd/DisposalsToConnectedParties | |
| <i>Structure and format</i> | | XML |
| | Mandatory / Optional | Optional |
| | Data Type | core:YesNoType |
| | Length | Min 2 characters - Max 3 characters |
| Validation / Processing | Pre-condition | Post-condition |
| Must be 'yes' or 'no' | Mandatory if data item 35 is > 0 and or data item 36 is completed. | |

| 39. Total amount of income received from land or interest in land | | |
|--|--|--|
| X-path | SchemeReturn/OccupationalScheme/LandOwnedPeriodEnd/TotalIncome | |
| 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 from 0.00 - 9999999999.00 | <ol style="list-style-type: none"> 1. Mandatory if data items 32-38, 40 are completed. 2. Must not be completed otherwise. | |

| 40. Was any part of the land or interest in land residential property as defined in Schedule 29A of Finance Act 2004? | | |
|--|--|-------------------------------------|
| X-path | SchemeReturn/OccupationalScheme/LandOwnedPeriodEnd/Residential | |
| Structure and format | | XML |
| | Mandatory / Optional | Optional |
| | Data Type | core:YesNoType |
| | Length | Min 2 characters - Max 3 characters |
| Validation / Processing | Pre-condition | Post-condition |
| Must be 'yes' or 'no' | <ol style="list-style-type: none"> 1. Mandatory if data items 32-39 are completed. 2. Must not be completed otherwise. | |

Amounts outstanding from loans made to a connected party or connected parties

Complete this section [data items 41-44] if the scheme is an occupational pension scheme, data item 19 is 'yes' and at any time from xx\xx\xxxx to xx\xx\xxxx, there were any amounts outstanding from loans made to a connected party or connected parties'

Data items 41-44 must not be completed otherwise.

| 41. Total amount outstanding at the end of the period | | |
|---|--|--|
| X-path | SchemeReturn/OccupationalScheme/OutstandingLoans/TotalOutstanding | |
| 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 from 0.00 - 9999999999.00 | 1. Mandatory if data items 42-44 are completed. 2. Must not be completed otherwise. | |

| 42. Total amount of any loans made | | |
|------------------------------------|--|--|
| X-path | SchemeReturn/OccupationalScheme/OutstandingLoans/TotalLoansMade | |
| 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 from 0.00 - 9999999999.00 | 1. Mandatory if data items 41, 43-44 are completed. 2. Must not be completed otherwise. | |

| 43. Total amount of any loans repaid | | |
|--------------------------------------|--|--|
| X-path | SchemeReturn/OccupationalScheme/OutstandingLoans/TotalLoansRepaid | |
| 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 from 0.00 - 9999999999.00 | 1. Mandatory if data items 41-42, 44 are completed. 2. Must not be completed otherwise. | |

| 44. Total amount of interest received | | |
|--|--|--|
| X-path | SchemeReturn/OccupationalScheme/OutstandingLoans/TotalInterest | |
| 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 from 0.00 - 9999999999.00 | <ol style="list-style-type: none"> 1. Mandatory if data items 41-43 are completed. 2. Must not be completed otherwise. | |

Assets at the end of the period

Complete this section [data items 45-55] if the scheme is an occupational pension scheme, data item 19 is 'yes' and at any time from xx\xx\xxxx to xx\xx\xxxx, the scheme either directly or indirectly, owned any assets acquired from a connected party, other than shares in the sponsoring employer if it was a company, land, interest in land or loans'

Data items 45-55 must not be completed otherwise.

Assets at the end of the period [data items 45&46]

| 45. Total cost or market value of any assets at the end the period | | |
|---|--|--|
| X-path | SchemeReturn/OccupationalScheme/ConnectedPartyAssets/Total/Amount | |
| 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 from 0.00 - 9999999999.00 | <ol style="list-style-type: none"> 1. Mandatory if data items 46-55 are completed. 2. Must not be completed otherwise. | |

| 46. Specify whether this amount is | | |
|--|---|-----------------------|
| X-path | SchemeReturn/OccupationalScheme/ConnectedPartyAssets/Total/Type | |
| Structure and format | | XML |
| | Mandatory / Optional | Optional |
| | Data Type | xsd:string |
| | Length | N/A |
| Validation / Processing | Pre-condition | Post-condition |
| Must be one of the following: <ul style="list-style-type: none"> market-value, or cost | Mandatory if data item 45 is > 0. | |

Assets acquired during the period

Complete this section [data items 47-49] if the scheme acquired assets during the period, data items 47 and 48 can be completed together.

| 47. Nature of any assets acquired | | |
|---|---|-----------------------|
| X-path | SchemeReturn/OccupationalScheme/ConnectedPartyAssets/Acquired/Nature/QuotedShares SchemeReturn/OccupationalScheme/ConnectedPartyAssets/Acquired/Nature/UnquotedShares SchemeReturn/OccupationalScheme/ConnectedPartyAssets/Acquired/Nature/Transport SchemeReturn/OccupationalScheme/ConnectedPartyAssets/Acquired/Nature/PlantMachinery SchemeReturn/OccupationalScheme/ConnectedPartyAssets/Acquired/Nature/FixturesFittings SchemeReturn/OccupationalScheme/ConnectedPartyAssets/Acquired/Nature/TangibleProperty | |
| Structure and format | | XML |
| | Mandatory / Optional | Optional |
| | Data Type | Complex type |
| | Length | 3 characters |
| Validation / Processing | Pre-condition | Post-condition |
| Must be one or more of the following: <ul style="list-style-type: none"> quotedshares unquotedshares transport plantmachinery fixturesfittings tangibleproperty | <ol style="list-style-type: none"> Mandatory if data item 49 is completed and data item 48 is not completed. Must not be completed otherwise. | |

| 48. Other (Provide brief description) | | |
|--|---|--------------------------------------|
| X-path | SchemeReturn/OccupationalScheme/ConnectedPartyAssets/Acquired/Nature/OtherDetails | |
| Structure and format | | XML |
| | Mandatory / Optional | Optional |
| | Data Type | PensionCore:OtherDetailsType |
| | Length | Min 1 character - Max 150 characters |
| Validation / Processing | Pre-condition | Post-condition |
| | <ol style="list-style-type: none"> 1. Can be completed if data item 47 is completed. 2. Mandatory if data item 47 is not completed. 3. Must not be completed otherwise | |

| 49. Total cost of assets acquired | | |
|--|--|--|
| X-path | SchemeReturn/OccupationalScheme/ConnectedPartyAssets/Acquired/Total | |
| 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 from 0.00 - 9999999999.00 | <ol style="list-style-type: none"> 1. Mandatory if data items 47 or 48 is completed. 2. Must not be completed otherwise. | |

50. Withdrawn

Assets disposed of during the period

Complete this section [data items 51-55] if during the period the scheme disposed of assets acquired from a connected party, data items 51 and 52 can be completed together.

| 51. Nature of any assets disposed of | | |
|--|---|----------------|
| X-path | SchemeReturn/OccupationalScheme/ConnectedPartyAssets/Disposed/Nature/QuotedShares SchemeReturn/OccupationalScheme/ConnectedPartyAssets/ Disposed /Nature/UnquotedShares SchemeReturn/OccupationalScheme/ConnectedPartyAssets/Disposed/Nature/Transport SchemeReturn/OccupationalScheme/ConnectedPartyAssets/ Disposed /Nature/PlantMachinery SchemeReturn/OccupationalScheme/ConnectedPartyAssets/Disposed/Nature/FixturesFittings SchemeReturn/OccupationalScheme/ConnectedPartyAssets/ Disposed /Nature/TangibleProperty | |
| Structure and format | | XML |
| | Mandatory / Optional | Optional |
| | Data Type | Complex type |
| | Length | 3 characters |
| Validation / Processing | Pre-condition | Post-condition |
| Must be one or more of the following: <ul style="list-style-type: none"> • quotedshares • unquotedshares • transport • plantmachinery • fixturesfittings • tangibleproperty | <ol style="list-style-type: none"> 1. Mandatory if data item 53 is completed and data item 52 is not completed. 2. Must not be completed otherwise. | |

| 52. Other (Provide brief description) | | |
|---------------------------------------|--|--------------------------------------|
| X-path | SchemeReturn/OccupationalScheme/ConnectedPartyAssets/Disposed/Nature/OtherDetails | |
| Structure and format | | XML |
| | Mandatory / Optional | Optional |
| | Data Type | PensionCore:OtherDetailsType |
| | Length | Min 1 character - Max 150 characters |
| Validation / Processing | Pre-condition | Post-condition |
| | <ol style="list-style-type: none"> 1. Can be completed if data item 51 is completed. 2. Mandatory if data item 51 is not completed. 3. Must not be completed otherwise. | |

| 53. Total consideration received from the disposal of assets | | |
|--|---|--|
| X-path | SchemeReturn/OccupationalScheme/ConnectedPartyAssets/Disposed/TotalConsideration | |
| 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 from 0.00 - 9999999999.00 | 1. Mandatory if data items 51 or 52 are completed. 2. Must not be completed otherwise. | |

| 54. Were any disposals made to a connected party or connected parties? | | |
|--|--|-------------------------------------|
| X-path | SchemeReturn/OccupationalScheme/ConnectedPartyAssets/Disposed/ConnectedParty | |
| Structure and format | | XML |
| | Mandatory / Optional | Optional |
| | Data Type | core:YesNoType |
| | Length | Min 2 characters - Max 3 characters |
| Validation / Processing | Pre-condition | Post-condition |
| Must be 'yes' or 'no' | 1. Mandatory if data items 51-53 are completed. 2. Must not be completed otherwise. | |

Total income

| 55. Total amount of income received from assets | | |
|---|--|--|
| X-path | SchemeReturn/OccupationalScheme/ConnectedPartyAssets/TotalIncome | |
| 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 from 0.00 - 9999999999.00 | 1. Mandatory if data items 45-54 are completed. 2. Must not be completed otherwise. | |

Cash, cash on deposit or current account balances held by the scheme

Complete this section [data items 56-58] if the scheme is an occupational pension scheme and 'at any time from xx\xx\xxxx to xx\xx\xxxx, had cash, cash on deposit or any current account balances' and either;

- data item 19 is 'yes'; or
- data item 19 is 'no' but 'the scheme had an aggregate of payments greater than £100,000' and/or 'assets greater than £400,000'.

Data items 56-58 must not be completed otherwise.

| 56. Total amount of all cash and bank balances at the beginning of the period | | | |
|--|---|--|-----------------------|
| X-path | SchemeReturn/OccupationalScheme/Cash/TotalPeriodStart | | |
| 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 from 0.00 - 9999999999.00 | | 1. Mandatory if data items 57 & 58 are completed. 2. Must not be completed otherwise. | |

| 57. Total amount of all cash and bank balances at the end of the period | | | |
|--|---|--|-----------------------|
| X-path | SchemeReturn/OccupationalScheme/Cash/TotalPeriodEnd | | |
| 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 from 0.00 - 9999999999.00 | | 1. Mandatory if data items 56 & 58 are completed. 2. Must not be completed otherwise. | |

| 58. Total amount of interest credited to these accounts | | |
|---|--|--|
| X-path | SchemeReturn/OccupationalScheme/Cash/TotalInterest | |
| 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 from 0.00 - 9999999999.00 | 1. Mandatory if data items 56-57 are completed. 2. Must not be completed otherwise. | |

Assets acquired at arms length

Complete this section [data items 59-71] if the scheme is an occupational pension scheme and 'at any time from xx\xx\xxxx to xx\xx\xxxx, the scheme did, either directly or indirectly, own any assets acquired at arms length?' and either;

- data item 19 is 'yes'; or
- data item 19 is 'no' but 'the scheme had an aggregate of payments greater than £100,000' and/or 'assets greater than £400,000'.

Data items 59-71 must not be completed otherwise.

| 59. Total cost or market value of any assets owned at the end of the period | | |
|---|--|--|
| X-path | SchemeReturn/OccupationalScheme/AssetsArmsLength/TotalPeriodEnd/Amount | |
| 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 from 0.00 - 9999999999.00 | 1. Mandatory if data items 60-71 are completed. 2. Must not be completed otherwise. | |

| 60. Specify whether this amount is | | |
|--|--|-----------------------|
| X-path | SchemeReturn/OccupationalScheme/AssetsArmsLength/TotalPeriodEnd/Type | |
| Structure and format | | XML |
| | Mandatory / Optional | Optional |
| | Data Type | xsd:string |
| | Length | N/A |
| Validation / Processing | Pre-condition | Post-condition |
| Must be one of the following: <ul style="list-style-type: none"> • market-value, or • cost | Mandatory if data item 59 is > 0. | |

Assets acquired during the period

Complete this section [data items 61-62] if the scheme acquired assets during the period, data items 61 and 62 can be completed together.

| 61. Nature of any assets acquired | | |
|--|--|-----------------------|
| X-path | SchemeReturn/OccupationalScheme/AssetsArmsLength/Acquired/Nature/QuotedShares SchemeReturn/OccupationalScheme/AssetsArmsLength/Acquired/Nature/UnquotesShares SchemeReturn/OccupationalScheme/AssetsArmsLength/Acquired/Nature/LandOrInterest SchemeReturn/OccupationalScheme/AssetsArmsLength/Acquired/Nature/Loans SchemeReturn/OccupationalScheme/AssetsArmsLength/Acquired/Nature/Transport SchemeReturn/OccupationalScheme/AssetsArmsLength/Acquired/Nature/PlantMachinery SchemeReturn/OccupationalScheme/AssetsArmsLength/Acquired/Nature/FixturesFittings SchemeReturn/OccupationalScheme/AssetsArmsLength/Acquired/Nature/TangibleProperty | |
| <i>Structure and format</i> | | XML |
| | Mandatory / Optional | Optional |
| | Data Type | Complex type |
| | Length | 3 characters |
| Validation / Processing | Pre-condition | Post-condition |
| Must be one or more of the following: <ul style="list-style-type: none"> • quotedshares • unquotedshares • landorinterest • loans • transport • plantmachinery • fixturesfittings • tangibleproperty | 1. Mandatory if data item 64 is completed and data item 62 is not completed. 2. Must not be completed otherwise. | |

| 62. Other (Provide brief description) | | |
|---------------------------------------|--|--------------------------------------|
| X-path | SchemeReturn/OccupationalScheme/AssetsArmsLength/Acquired/Nature/OtherDetails | |
| Structure and format | | XML |
| | Mandatory / Optional | Optional |
| | Data Type | PensionCore:OtherDetailsType |
| | Length | Min 1 character - Max 150 characters |
| Validation / Processing | Pre-condition | Post-condition |
| | <ol style="list-style-type: none"> 1. Can be completed if data item 61 is completed. 2. Mandatory if data item 61 is not completed. 3. Must not be completed otherwise. | |

| 63. Was any part of the land or interest in land residential property as defined in Schedule 29A of Finance Act 2004? | | |
|---|---|-------------------------------------|
| X-path | SchemeReturn/OccupationalScheme/AssetsArmsLength/Acquired/ResidentialProperty | |
| Structure and format | | XML |
| | Mandatory / Optional | Optional |
| | Data Type | core:YesNoType |
| | Length | Min 2 characters - Max 3 characters |
| Validation / Processing | Pre-condition | Post-condition |
| Must be 'yes' or 'no' | <ol style="list-style-type: none"> 1. Mandatory if data item 61 is or includes 'landorinterest' 2. Must not be completed otherwise. | |

| 64. Total cost of any assets acquired | | |
|---------------------------------------|---|--|
| X-path | SchemeReturn/OccupationalScheme/AssetsArmsLength/Acquired/Total | |
| 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 from 0.00 - 9999999999.00 | <ol style="list-style-type: none"> 1. Mandatory if data items 59-63 is completed. 2. Must not be completed otherwise. | |

65. Withdrawn

Assets disposed of during the period

Complete this section [data items 66-67] if during the period the scheme disposed of assets acquired from a connected party, data items 66 and 67 can be completed together.

66. Nature of any assets disposed of

| | | |
|--|--|-----------------------|
| X-path | SchemeReturn/OccupationalScheme/AssetsArmsLength/Disposed/Nature/QuotedShares SchemeReturn/OccupationalScheme/AssetsArmsLength/Disposed/Nature/UnquotedShares SchemeReturn/OccupationalScheme/AssetsArmsLength/Disposed/Nature/LandOrInterest SchemeReturn/OccupationalScheme/AssetsArmsLength/Disposed/Nature/Loans SchemeReturn/OccupationalScheme/AssetsArmsLength/Disposed/Nature/Transport SchemeReturn/OccupationalScheme/AssetsArmsLength/Disposed/Nature/PlantMachinery SchemeReturn/OccupationalScheme/AssetsArmsLength/Disposed/Nature/FixturesFittings SchemeReturn/OccupationalScheme/AssetsArmsLength/Disposed/Nature/TangibleProperty | |
| <i>Structure and format</i> | | XML |
| | Mandatory / Optional | Optional |
| | Data Type | Complex type |
| | Length | 3 characters |
| Validation / Processing | Pre-condition | Post-condition |
| Must be one or more of the following: <ul style="list-style-type: none"> • quotedshares • unquotedshares • landorinterest • loans • transport • plantmachinery • fixturesfittings • tangibleproperty | 1. Mandatory if data item 69 is completed and data item 67 is not completed. 2. If data item 68 is completed then 'Nature of any assets disposed of' must include 'landorinterest' 3. Must not be completed otherwise. | |

| 67. Other (Provide brief description) | | |
|--|--|--------------------------------------|
| X-path | SchemeReturn/OccupationalScheme/AssetsArmsLength/Disposed/Nature/OtherDetails | |
| Structure and format | | XML |
| | Mandatory / Optional | Optional |
| | Data Type | PensionCore:OtherDetailsType |
| | Length | Min 1 character - Max 150 characters |
| Validation / Processing | Pre-condition | Pre-condition |
| | <ol style="list-style-type: none"> 1. Can be completed if data item 66 is completed. 2. Mandatory if data item 66 is not completed. 3. Must not be completed otherwise. | |

| 68. Was any part of the land or interest in land residential property as defined in Schedule 29A of Finance Act 2004? | | |
|--|---|-------------------------------------|
| X-path | SchemeReturn/OccupationalScheme/AssetsArmsLength/Disposed/ResidentialProperty | |
| Structure and format | | XML |
| | Mandatory / Optional | Optional |
| | Data Type | core:YesNoType |
| | Length | Min 2 characters - Max 3 characters |
| Validation / Processing | Pre-condition | Post-condition |
| Must be 'yes' or 'no' | <ol style="list-style-type: none"> 1. Mandatory if 'data item 66' 'Nature of any such assets disposed of' is or includes 'landorinterest' 2. Must not be completed otherwise. | |

| 69. Total consideration received from the disposal of any assets | | |
|---|---|--|
| X-path | SchemeReturn/OccupationalScheme/AssetsArmsLength/Disposed/TotalConsideration | |
| 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 from 0.00 - 999999999.00 | <ol style="list-style-type: none"> 1. Mandatory if any of data items 66-68, 70 are completed. 2. Must not be completed otherwise. | |

| 70. Were any disposals made to a connected party or connected parties? | | |
|---|---|-------------------------------------|
| X-path | SchemeReturn/OccupationalScheme/AssetsArmsLength/Disposed/ConnectedParty | |
| Structure and format | | XML |
| | Mandatory / Optional | Optional |
| | Data Type | core:YesNoType |
| | Length | Min 2 characters - Max 3 characters |
| Validation / Processing | Pre-condition | Post-condition |
| Must be 'yes' or 'no' | 1. Mandatory if any of data items 66-69 are completed. 2. Must not be completed otherwise. | |

| 71. Total amount of income from assets received | | |
|--|---|--|
| X-path | SchemeReturn/OccupationalScheme/AssetsArmsLength/TotalIncome | |
| 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 from 0.00 - 9999999999.00 | 1. Mandatory if any of data items 59-70 are completed. 2. Must not be completed otherwise. | |

Non Occupational Pension Scheme - Supplementary pages

Complete this section [data items 73-126] if the scheme is a non occupational pension scheme and 71.1 is 'yes'. You will need to complete the relevant data items for each member who has assets as described in data item 71.1.

Data items 71.1-126 must not be completed otherwise.

| | | |
|--|--|-------------------------------------|
| 71.1 At anytime from xx/xx/xxxx to xx/xx/xxxx, did the scheme, either directly or indirectly, own: | | |
| a. assets that it had acquired from either a member or person connected with a member or from a close company or close companies in which the member or a person connected with the member was a director? | | |
| b. land including an interest in land, or tangible moveable property, acquired at arms length? | | |
| X-path | SchemeReturn/SupplementaryPages/AssetsMemberCloseCompanyLand | |
| Structure and format | | XML |
| | Mandatory / Optional | Optional |
| | Data Type | core:YesNoType |
| | Length | Min 2 characters - Max 3 characters |
| Validation / Processing | Pre-condition | Post-condition |
| Must be 'yes' or 'no' | <ol style="list-style-type: none"> 1. Mandatory if the scheme is not an occupational pension scheme. 2. Must not be completed if the scheme is an occupational pension scheme. | |

Non-Occupational Pension Scheme Supplementary pages

Member Details

| | | |
|--------------------------------|--|-------------------------------------|
| 72. Title | | |
| X-path | SchemeReturn/SupplementaryPages/Details/MemberDetails/Name/Ttl | |
| Structure and format | | XML |
| | Mandatory / Optional | Optional |
| | Data Type | TitleType |
| | Length | Min 1 characters - Max 4 characters |
| Validation / Processing | Pre-condition | Post-condition |
| | | |

| 73. Forename | | | |
|--------------------------------|---|--|-----------------------|
| X-path | SchemeReturn/SupplementaryPages/Details/MemberDetails/Name/Fore | | |
| <i>Structure and format</i> | | 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 |
| | | 1. Mandatory if the scheme is not an occupational pension scheme. 2. Must not be completed otherwise. | |

| 74. Surname | | | |
|--------------------------------|--|--|-----------------------|
| X-path | SchemeReturn/SupplementaryPages/Details/MemberDetails/Name/Sur | | |
| <i>Structure and format</i> | | XML | |
| | Mandatory / Optional | Optional | |
| | Data Type | PensionCore:NameStructure | |
| | Length | Min 1 character - Max 35 characters | |
| Validation / Processing | | Pre-condition | Post-condition |
| | | 1. Mandatory if the scheme is not an occupational pension scheme. 2. Must not be completed otherwise. | |

75. Withdrawn**76. Withdrawn****77. Withdrawn****78. Date of birth**

| | | |
|--------------------------------|--|-----------------------|
| X-path | SchemeReturn/SupplementaryPages/Details/MemberDetails/DOB | |
| <i>Structure and format</i> | | XML |
| | Mandatory / Optional | Optional |
| | Data Type | xsd:date |
| | Length | 10 characters |
| Validation / Processing | Pre-condition | Post-condition |
| Cannot be a future date | <ol style="list-style-type: none"> Mandatory if: the scheme is not an occupational pension scheme AND National Insurance Number (data item 79) is not completed Must not be completed otherwise. | |

79. National Insurance Number

| | | |
|---|--|-----------------------|
| X-path | SchemeReturn/SupplementaryPages/Details/MemberDetails/NINO | |
| <i>Structure and format</i> | | XML |
| | Mandatory / Optional | Optional |
| | Data Type | NINOType |
| | Length | 9 characters |
| Validation / Processing | Pre-condition | Post-condition |
| <ol style="list-style-type: none"> Mandatory if: the scheme is not an occupational pension scheme AND the original submission date of the return is on or after 06/04/2011 | <ol style="list-style-type: none"> Mandatory if: the scheme is not an occupational pension scheme AND Date of Birth (data item 78) is not completed Must not be completed otherwise. | |

| | | |
|--|--|--|
| | | |
|--|--|--|

Shares in a close company or companies

This section data items 79.1 and 79.2 must always be completed if the scheme is a non occupational pension scheme and 71.1 is 'yes'.

| 79.1 At any time during this period did the scheme, either directly or indirectly, own any shares in a close company or close companies that it acquired from a close company or close companies in which the member or a person connected with the member was a director? | | |
|---|--|-------------------------------------|
| X-path | SchemeReturn/SupplementaryPages/Details/Shares/CloseCompany | |
| Structure and format | | XML |
| | Mandatory / Optional | Optional |
| | Data Type | core:YesNoType |
| | Length | Min 2 characters - Max 3 characters |
| Validation / Processing | Pre-condition | Post-condition |
| Must be 'yes' or 'no' | Mandatory if the scheme is a non occupational pension scheme and 71.1 is 'yes' | |

| 79.2 At any time during this period did the scheme, either directly or indirectly, own any shares in a close company or close companies that it acquired from the member or a person connected with the member? | | |
|--|--|-------------------------------------|
| X-path | SchemeReturn/SupplementaryPages/Details/Shares/Member | |
| Structure and format | | XML |
| | Mandatory / Optional | Optional |
| | Data Type | core:YesNoType |
| | Length | Min 2 characters - Max 3 characters |
| Validation / Processing | Pre-condition | Post-condition |
| Must be 'yes' or 'no' | Mandatory if the scheme is a non occupational pension scheme and 71.1 is 'yes' | |

Shares held at the end of the period

Complete this section [data items 80-90] if the scheme is a non occupational pension scheme, data item 71.1 is 'yes' and 'at any time from xx\xx\xxxx to xx\xx\xxxx, the scheme either directly or indirectly owned any shares in a close company or close companies that it acquired from:

- A. a close company or close companies in which the member or a person connected with the member was a director? and/or
- B. the member or a person connected with the member'.

Data items 80, 83 and 85 cannot all be 0.

The section is made up of five sub-sections:

F - 'Shares held at the end of the period' [data item 80-82]

G - 'Shares purchased or subscribed' [data item 83-84]

H - 'Shares sold or otherwise disposed of' [data item 85-87]

I - 'Dividends or receipts' [data item 88]

J - 'Related Companies' [data item 89-90]

The following combinations of sub sections F, G & H can be completed

Sub-section 'F' alone or with either or both of the other two sub- sections 'G' and 'H'

Sub-section 'H' alone or with sub- section 'G'

Sub-section 'G' must not be completed alone'

Sub-sections 'I' and 'J' must always be completed.

Data items 80-90 must not be completed otherwise.

Sub-section F - Shares held at the end of the period [data items 80-82]

| 80. Total number of shares owned at the end of the period | | | |
|--|--|--|-----------------------|
| X-path | SchemeReturn/SupplementaryPages/Details/Shares/Details/AtPeriodEnd/TotalNumber | | |
| Structure and format | | XML | |
| | Mandatory / Optional | Optional | |
| | Data Type | xsd:integer | |
| | Length | Min 1 character - Max 10 characters | |
| Validation / Processing | | Pre-condition | Post-condition |
| Range from 0 - 9999999999 | | <ol style="list-style-type: none"> 1. Mandatory if data items 81 & 82 are completed. 2. Must not be completed otherwise. | |

| 81. Total cost or market value of the shares owned at the end of the period | | | |
|--|--|--|-----------------------|
| X-path | SchemeReturn/SupplementaryPages/Details/Shares/Details/AtPeriodEnd /Amount | | |
| 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 from 0.00 - 9999999999.00 | | <ol style="list-style-type: none"> 1. Mandatory if data items 80 & 82 are completed. 2. Must not be completed otherwise. 3. Must be '0' if data item 80 is '0'. | |

| 82. Specify whether this amount is | | |
|--|--|-----------------------|
| X-path | SchemeReturn/SupplementaryPages/Details/Shares/Details/AtPeriodEnd /Type | |
| Structure and format | | XML |
| | Mandatory / Optional | Optional |
| | Data Type | xsd:string |
| | Length | N/A |
| Validation / Processing | Pre-condition | Post-condition |
| Must be one of the following: <ul style="list-style-type: none"> market-value, or cost | Mandatory if data item 80 is > 0. | |

Sub-section G - Shares purchased or subscribed [data items 83-84]

| 83. Total number of shares purchased or subscribed for | | |
|--|---|-------------------------------------|
| X-path | SchemeReturn/SupplementaryPages/Details/Shares/Details/PurchasedOrSubscribed/TotalNumber | |
| Structure and format | | XML |
| | Mandatory / Optional | Optional |
| | Data Type | xsd:integer |
| | Length | Min 1 character - Max 10 characters |
| Validation / Processing | Pre-condition | Post-condition |
| Range from 0 - 9999999999 | <ol style="list-style-type: none"> Mandatory if data item 84 is completed. Must not be completed otherwise. | |

| 84. Total cost of the shares purchased or subscribed for | | |
|--|--|--|
| X-path | SchemeReturn/SupplementaryPages/Details/Shares/Details/PurchasedOrSubscribed /TotalCost | |
| 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 from 0.00 - 9999999999.00 | <ol style="list-style-type: none"> Mandatory if data item 83 is completed. Must not be completed otherwise. Must be '0' if data item 83 is '0'. | |

Sub-section H - Shares sold, or otherwise disposed of [data items 85-87]

| 85. Total number of shares sold or otherwise disposed of | | | |
|---|---|--|-----------------------|
| X-path | SchemeReturn/SupplementaryPages/Details/Shares/Details/SoldOrDisposed/TotalNumber | | |
| Structure and format | | XML | |
| | Mandatory / Optional | Optional | |
| | Data Type | xsd:integer | |
| | Length | Min 1 character - Max 10 characters | |
| Validation / Processing | | Pre-condition | Post-condition |
| Range from 0 - 9999999999 | | <ol style="list-style-type: none"> 1. Mandatory if either of data items 86 and 87 are completed. 2. Must not be completed otherwise. | |

| 86. Total amount of any consideration received from the sale or disposal of shares | | | |
|---|---|--|-----------------------|
| X-path | SchemeReturn/SupplementaryPages/Details/Shares/Details/SoldOrDisposed /TotalConsideration | | |
| 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 from 0.00 - 9999999999.00 | | <ol style="list-style-type: none"> 1. Mandatory if either of data items 85 and 87 are completed. 2. Must not be completed otherwise. 3. Must be '0' if data item 85 is '0'. | |

| 87. Were any disposals made to a connected party or connected parties? | | | |
|---|---|-------------------------------------|-----------------------|
| X-path | SchemeReturn/SupplementaryPages/Details/Shares/Details/SoldOrDisposed /ConnectedParty | | |
| Structure and format | | XML | |
| | Mandatory / Optional | Optional | |
| | Data Type | core:YesNoType | |
| | Length | Min 2 characters - Max 3 characters | |
| Validation / Processing | | Pre-condition | Post-condition |
| Must be 'yes' or 'no' | | Mandatory if data item 85 is > 0. | |

Sub-section I - Dividends or receipts [data item 88]

| 88. Total amount of any dividends or other receipts | | |
|--|--|--|
| X-path | SchemeReturn/SupplementaryPages/Details/Shares/Details/TotalDividendsOrReceipts | |
| <i>Structure and format</i> | | XML |
| | Mandatory / Optional | Optional |
| | Data Type | core:IRnonNegativeWholeUnitsMonetaryType |
| | Length | Min 4 characters - Max 13 characters |
| Validation / Processing | Pre-condition | Post-condition |
| Range from 0.00 - 9999999999.00 | <ol style="list-style-type: none"> 1. Mandatory if any of data items 80-87, 89-90 are completed. 2. Must not be completed otherwise. | |

Sub-section J - Related companies [data items 89-90]

Total number of occurrences of data items 89 & 90 must not exceed maximum of 99.

| 89. The name of the company or companies to which the shares relate(d) | | |
|---|---|--------------------------------------|
| X-path | SchemeReturn/SupplementaryPages/Details/Shares/Details/RelatedCompanies/Details/Name | |
| <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"> 1. Mandatory if any of data items 80-88, 90 are completed. 2. Must not be completed otherwise. | |

| 90. The Company Registration Number (CRN) of the company or companies to which the shares relate(d) | | | | |
|--|----|---|---|-----------------------|
| X-path | | SchemeReturn/SupplementaryPages/Details/Shares/Details/RelatedCompanies/Details/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 |
| The format must be: 8 numbers starting with '0' or One of the following prefixes followed by 6 numbers | | | 1. Mandatory if any of data items 80-89 are completed. 2. Must not be completed otherwise. | |
| AC | IC | NL | RC | SO |
| BR | IP | NO | SA | SP |
| FC | LP | NP | SC | SR |
| GE | NA | NR | SF | SZ |
| GN | NF | NZ | SI | ZC |
| GS | NI | OC | SL | R |

Land or interest in land

This section [data items 90.1 and 90.2] must always be completed if the scheme is a non occupational pension scheme and 71.1 is 'yes'

| 90.1 At any time during this period did the scheme, either directly or indirectly, own any land or interest in land, acquired from a close company or close companies in which the member or a person connected with the member was a director? | | |
|--|--|--|
| X-path | | SchemeReturn/SupplementaryPages/Details/LandOrInterest/CloseCompany |
| Structure and format | | XML |
| | | Mandatory / Optional |
| | | Data Type |
| | | Length |
| Validation / Processing | | Pre-condition |
| Must be 'yes' or 'no' | | Mandatory if the scheme is a Non Occupational Pension Scheme and 71.1 is 'yes' |
| | | Post-condition |

| 90.2 At any time during this period did the scheme, either directly or indirectly, own any land or interest in land acquired from the member or a person connected with the member? | | |
|--|--|-------------------------------------|
| X-path | SchemeReturn/SupplementaryPages/Details/LandOrInterest/Member | |
| <i>Structure and format</i> | | XML |
| | Mandatory / Optional | Optional |
| | Data Type | core:YesNoType |
| | Length | Min 2 characters - Max 3 characters |
| Validation / Processing | Pre-condition | Post-condition |
| Must be 'yes' or 'no' | Mandatory if the scheme is a non occupational pension scheme and 71.1 is 'yes' | |

Land or interest in land

Complete this section [data items 91-99] if the scheme is a non occupational pension scheme and 71.1 is 'yes' and 'If at any time from xx\xx\xxxx to xx\xx\xxxx, the scheme, either directly or indirectly, owned any land or interest in land acquired from: a close company or close companies in which the member or a person connected with the member was a director? and/or the member or a person connected with the member'

Data items 91-99 must not be completed otherwise.

Land or interest in land at the end of the period [data items 91&92]

| 91. Total cost or market value of any land or interest in land at the end of the period | | |
|--|--|--|
| X-path | SchemeReturn/SupplementaryPages/Details/LandOrInterest/Details/TotalPeriodEnd/Amount | |
| <i>Structure and format</i> | | XML |
| | Mandatory / Optional | Optional |
| | Data Type | core:IRnonNegativeWholeUnitsMonetaryType |
| | Length | Min 4 characters - Max 13 characters |
| Validation / Processing | Pre-condition | Post-condition |
| Range from 0.00 - 9999999999.00 | 1. Mandatory if data items 92-99 are completed. 2. Must not be completed otherwise. | |

| 92. Specify whether this amount is | | |
|--|--|-----------------------|
| X-path | SchemeReturn/SupplementaryPages/Details/LandOrInterest/Details/TotalPeriodEnd/Type | |
| Structure and format | | XML |
| | Mandatory / Optional | Optional |
| | Data Type | xsd:string |
| | Length | N/A |
| Validation / Processing | Pre-condition | Post-condition |
| Must be one of the following: <ul style="list-style-type: none"> market-value, or cost | Mandatory if data item 91 is > 0. | |

| 93. Total cost of any land or interest in land or premium paid to acquire a leasehold interest in land | | |
|--|---|--|
| X-path | SchemeReturn/SupplementaryPages/Details/LandOrInterest/Details/LeaseholdCost | |
| 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 from 0.00 - 9999999999.00 | <ol style="list-style-type: none"> Mandatory if data items 91-92, 94-99 are completed. Must not be completed otherwise. | |

| 94. Total sale proceeds of any land or interest in land or premium received on the disposal of a leasehold interest in land | | |
|---|---|--|
| X-path | SchemeReturn/SupplementaryPages/Details/LandOrInterest/Details/LeaseholdSale | |
| 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 from 0.00 - 9999999999.00 | <ol style="list-style-type: none"> Mandatory if data items 91-93, 95-99 are completed. Must not be completed otherwise. | |

Land or interest in land was disposed of without any consideration [data items 95 & 96]

| 95. If any land or interest in land was disposed of without any consideration state the total cost or market value | | |
|---|---|--|
| X-path | SchemeReturn/SupplementaryPages/Details/LandOrInterest/Details/NoConsiderationDisposal/Amount | |
| 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 from 0.00 - 9999999999.00 | | |

| 96. Specify whether this amount is | | |
|---|---|-----------------------|
| X-path | SchemeReturn/SupplementaryPages/Details/LandOrInterest/Details/NoConsiderationDisposal/Type | |
| Structure and format | | XML |
| | Mandatory / Optional | Optional |
| | Data Type | xsd:string |
| | Length | N/A |
| Validation / Processing | Pre-condition | Post-condition |
| Must be one of the following: <ul style="list-style-type: none"> market-value, or cost | Mandatory if data item 95 is completed. | |

| 97. Were any disposals made to a connected party or connected parties? | | |
|---|--|-------------------------------------|
| X-path | SchemeReturn/SupplementaryPages/Details/LandOrInterest/Details/DisposalsToConnectedParties | |
| Structure and format | | XML |
| | Mandatory / Optional | Optional |
| | Data Type | core:YesNoType |
| | Length | Min 2 characters - Max 3 characters |
| Validation / Processing | Pre-condition | Post-condition |
| Must be 'yes' or 'no' | Mandatory if data item 94 is > 0 and / or data item 95 is completed. | |

| 98. Total amount of income received from land or interest in land | | |
|--|--|--|
| X-path | SchemeReturn/SupplementaryPages/Details/LandOrInterest/Details/TotalIncome | |
| 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 from 0.00 - 9999999999.00 | 1. Mandatory if data items 91-97, 99 are completed. 2. Must not be completed otherwise. | |

| 99. Was any part of the land or interest in land residential property as defined in Schedule 29A of Finance Act 2004? | | |
|--|--|-------------------------------------|
| X-path | SchemeReturn/SupplementaryPages/Details/LandOrInterest/Details/Residential | |
| Structure and format | | XML |
| | Mandatory / Optional | Optional |
| | Data Type | core:YesNoType |
| | Length | Min 2 characters - Max 3 characters |
| Validation / Processing | Pre-condition | Post-condition |
| Must be 'yes' or 'no' | 1. Mandatory if data items 91-98 are completed. 2. Must not be completed otherwise. | |

Land or interest in land acquired at arms length

Complete this section [data items 100-108] if the scheme is a non occupational Pension Scheme and 71.1 is 'yes' and 'If at any time from xx\xx\xxxx to xx\xx\xxxx, the scheme either directly or indirectly, own any land or interest in land acquired at arms length

Data items 100-108 must not be completed otherwise

| 100. Total cost or market value of any land or interest in land at the end of the period | | |
|--|--|--|
| X-path | SchemeReturn/SupplementaryPages/Details/LandOrInterestArmsLength/TotalPeriodEnd/Amount | |
| 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 from 0.00 - 9999999999.00 | 1. Mandatory if data items 101-108 are completed. 2. Must not be completed otherwise. | |

| 101. Specify whether this amount is | | |
|---|--|-----------------------|
| X-path | SchemeReturn/SupplementaryPages/Details/LandOrInterestArmsLength/TotalPeriodEnd/Type | |
| Structure and format | | XML |
| | Mandatory / Optional | Optional |
| | Data Type | xsd:string |
| | Length | N/A |
| Validation / Processing | Pre-condition | Post-condition |
| Must be one of the following: • market-value, or • cost | Mandatory if data item 100 is > 0. | |

| 102. Total cost of any land or interest in land or premium paid to acquire a leasehold interest in land | | |
|---|---|--|
| X-path | SchemeReturn/SupplementaryPages/Details/LandOrInterestArmsLength/LeaseholdCost | |
| 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 from 0.00 - 9999999999.00 | 1. Mandatory if data items 100-101, 103-108 are completed. 2. Must not be completed otherwise. | |

| 103. Total sale proceeds of any land or interest in land or premium received on the disposal of a leasehold interest in land | | |
|---|---|--|
| X-path | SchemeReturn/SupplementaryPages/Details/LandOrInterestArmsLength/LeaseholdSale | |
| 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 from 0.00 - 9999999999.00 | 1. Mandatory if data items 100-102, 104-108 are completed. 2. Must not be completed otherwise. | |

Land or interest in land was disposed of without any consideration [data items 104 & 105]

| 104. If any land or interest in land was disposed of without any consideration state the total cost or market value | | |
|--|---|--|
| X-path | SchemeReturn/SupplementaryPages/Details/LandOrInterestArmsLength/NoConsiderationDisposal/Amount | |
| 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 from 0.00 - 9999999999.00 | | |

| 105. Specify whether this amount is | | |
|--|---|-----------------------|
| X-path | SchemeReturn/SupplementaryPages/Details/LandOrInterestArmsLength/NoConsiderationDisposal/Type | |
| Structure and format | | XML |
| | Mandatory / Optional | Optional |
| | Data Type | xsd:string |
| | Length | N/A |
| Validation / Processing | Pre-condition | Post-condition |
| Must be one of the following: <ul style="list-style-type: none"> market-value, or cost | Mandatory if data item 104 is completed. | |

| 106. Were any disposals made to a connected party or connected parties? | | |
|--|--|-------------------------------------|
| X-path | SchemeReturn/SupplementaryPages/Details/LandOrInterestArmsLength/DisposalsToConnectedParties | |
| Structure and format | | XML |
| | Mandatory / Optional | Optional |
| | Data Type | core:YesNoType |
| | Length | Min 2 characters - Max 3 characters |
| Validation / Processing | Pre-condition | Post-condition |
| Must be 'yes' or 'no' | Mandatory if data item 103 is >0 and / or data item 104 is completed. | |

| 107. Total amount of income received from land or interest in land | | |
|---|---|--|
| X-path | SchemeReturn/SupplementaryPages/Details/LandOrInterestArmsLength/TotalIncome | |
| 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 from 0.00 - 9999999999.00 | 1. Mandatory if data items 100-106, 108 are completed. 2. Must not be completed otherwise. | |

| 108. Was any part of the land or interest in land residential property as defined in Schedule 29A of Finance Act 2004? | | |
|---|--|-------------------------------------|
| X-path | SchemeReturn/SupplementaryPages/Details/LandOrInterestArmsLength/Residential | |
| Structure and format | | XML |
| | Mandatory / Optional | Optional |
| | Data Type | core:YesNoType |
| | Length | Min 2 characters - Max 3 characters |
| Validation / Processing | Pre-condition | Post-condition |
| Must be 'yes' or 'no' | 1. Mandatory if data items 100-107 are completed. 2. Must not be completed otherwise. | |

Assets other than land or shares

Complete this section [data items 108.1-108.2] if the scheme is a non occupational pension scheme and 71.1 is 'yes'

| 108.1 At any time during this period did the scheme, either directly or indirectly, own any assets other than shares, land or interest in land acquired from a close company or close companies in which the member or a person connected with the member was a director? | | |
|--|--|-------------------------------------|
| X-path | SchemeReturn/SupplementaryPages/Details/OtherAssets/CloseCompany | |
| Structure and format | | XML |
| | Mandatory / Optional | Optional |
| | Data Type | core:YesNoType |
| | Length | Min 2 characters - Max 3 characters |
| Validation / Processing | Pre-condition | Post-condition |
| Must be 'yes' or 'no' | Mandatory if the scheme is a non occupational pension scheme and 71.1 is 'yes' | |

| 108.2 At any time during this period did the scheme, either directly or indirectly, own any assets other than shares, land or interest in land acquired from the member or a person connected with the member? | | |
|---|--|-------------------------------------|
| X-path | SchemeReturn/SupplementaryPages/Details/OtherAssets/Member | |
| Structure and format | | XML |
| | Mandatory / Optional | Optional |
| | Data Type | core:YesNoType |
| | Length | Min 2 characters - Max 3 characters |
| Validation / Processing | Pre-condition | Post-condition |
| Must be 'yes' or 'no' | Mandatory if the scheme is a non occupational pension scheme and 71.1 is 'yes' | |

Assets other than land or shares

Complete this section [data items 109-120] if the scheme is a non occupational pension scheme and 71.1 is 'yes' and 'If at any time from xx\xx\xxxx to xx\xx\xxxx, the scheme either directly or indirectly, owned any assets other than shares, land or interest in land acquired from:

- a close company or close companies in which the member or a person connected with the member was a director; and/or
- the member or a person connected with the member'.

Data items 109 - 120 must not be completed otherwise

Assets owned at the end of the period [data items 109&110]

| 109. Total cost or market value of any assets owned at the end of the period | | |
|---|--|--|
| X-path | SchemeReturn/SupplementaryPages/Details/OtherAssets/Details/Total/Amount | |
| 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 from 0.00 - 9999999999.00 | 1. Mandatory if data items 110-120 are completed. 2. Must not be completed otherwise. | |

| 110. Specify whether this amount is | | |
|---|--|-----------------------|
| X-path | SchemeReturn/SupplementaryPages/Details/OtherAssets/Details/Total/Type | |
| Structure and format | | XML |
| | Mandatory / Optional | Optional |
| | Data Type | xsd:string |
| | Length | N/A |
| Validation / Processing | Pre-condition | Post-condition |
| Must be one of the following: <ul style="list-style-type: none"> market-value, or cost | Mandatory if data item 109 is > 0. | |

111. Withdrawn

Assets acquired during the period

Complete this section [data items 112-114] if the scheme acquired assets during the period, data items 112 & 113 can be completed together.

| 112. Nature of any assets acquired | | |
|--|---|-----------------------|
| X-path | SchemeReturn/SupplementaryPages/Details/OtherAssets/Details/Acquired/Nature/QuotedShares SchemeReturn/SupplementaryPages/Details/OtherAssets/Details/Acquired/Nature/UnquotedShares SchemeReturn/SupplementaryPages/Details/OtherAssets/Details/Acquired/Nature/Transport SchemeReturn/SupplementaryPages/Details/OtherAssets/Details/Acquired/Nature/PlantMachinery SchemeReturn/SupplementaryPages/Details/OtherAssets/Details/Acquired/Nature/FixturesFittings SchemeReturn/SupplementaryPages/Details/OtherAssets/Details/Acquired/Nature/TangibleProperty | |
| Structure and format | | XML |
| | Mandatory / Optional | Optional |
| | Data Type | Complex type |
| | Length | 3 characters |
| Validation / Processing | Pre-condition | Post-condition |
| Must be one or more of the following: <ul style="list-style-type: none"> • quotedshares • unquotedshares • transport • plantmachinery • fixturesfittings • tangibleproperty | <ol style="list-style-type: none"> 1. Mandatory if data item 114 is completed and data item 113 is not completed. 2. Must not be completed otherwise. | |

| 113. Other (Provide brief description) | | |
|--|--|---------------------------------------|
| X-path | SchemeReturn/SupplementaryPages/Details/OtherAssets/Details/Acquired/Nature/OtherDetails | |
| Structure and format | | XML |
| | Mandatory / Optional | Optional |
| | Data Type | PensionCore:OtherDetailsType |
| | Length | Min 1 characters - Max 150 characters |
| Validation / Processing | Pre-condition | Post-condition |
| | <ol style="list-style-type: none"> 1. Can be completed if data item 112 is completed. 2. Mandatory if data item 112 is not completed. 3. Must not be completed otherwise. | |

| 114. Total cost of any assets acquired | | |
|---|---|--|
| X-path | SchemeReturn/SupplementaryPages/Details/OtherAssets/ Details/Acquired/Total | |
| 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 from 0.00 - 9999999999.00 | <ol style="list-style-type: none"> 1. Mandatory if data items 112 or 113 are completed. 2. Must not be completed otherwise. | |

115. Withdrawn

Assets disposed of during the period

Complete this section [data items 116-119] if during the period the scheme disposed of assets acquired from a connected party, data items 116 & 117 can be completed together.

| 116. Nature of any assets disposed of | | |
|---|---|-----------------------|
| X-path | SchemeReturn/SupplementaryPages/Details/OtherAssets/Details/Disposed/Nature/QuotedShares SchemeReturn/SupplementaryPages/Details/OtherAssets/Details/Disposed/Nature/UnquotedShares SchemeReturn/SupplementaryPages/Details/OtherAssets/Details/Disposed/Nature/Transport SchemeReturn/SupplementaryPages/Details/OtherAssets/Details/Disposed/Nature/PlantMachinery SchemeReturn/SupplementaryPages/Details/OtherAssets/Details/Disposed/Nature/FixturesFittings SchemeReturn/SupplementaryPages/Details/OtherAssets/Details/Disposed/Nature/TangibleProperty | |
| Structure and format | | XML |
| | Mandatory / Optional | Optional |
| | Data Type | Complex type |
| | Length | 3 characters |
| Validation / Processing | Pre-condition | Post-condition |
| Must be one or more of the following: <ul style="list-style-type: none"> quotedshares unquotedshares transport plantmachinery fixturesfittings tangibleproperty | <ol style="list-style-type: none"> Mandatory if data item 118 is completed and data item 117 is not completed. Must not be completed otherwise. | |

| 117. Other (Provide brief description) | | |
|--|---|--------------------------------------|
| X-path | SchemeReturn/SupplementaryPages/Details/OtherAssets/Details/Disposed/Nature/OtherDetails | |
| Structure and format | | XML |
| | Mandatory / Optional | Optional |
| | Data Type | PensionCore:OtherDetailsType |
| | Length | Min 1 character - Max 150 characters |
| Validation / Processing | Pre-condition | Post-condition |
| | <ol style="list-style-type: none"> Can be completed if data item 116 is completed. Mandatory if data item 116 is not completed. Must not be completed otherwise. | |

| 118. Total consideration received from the disposal of assets | | | |
|--|---|---|-----------------------|
| X-path | SchemeReturn/SupplementaryPages/Details/OtherAssets/Details/Disposed/TotalConsideration | | |
| <i>Structure and format</i> | | XML | |
| | Mandatory / Optional | Optional | |
| | Data Type | core:IRnonNegativeWholeUnitsMonetaryType | |
| | Length | Min 4 characters - Max 13 characters | |
| Validation / Processing | | Pre-condition | Post-condition |
| Range from 0.00 - 9999999999.00 | | 1. Mandatory if data items 116 or 117 are completed. 2. Must not be completed otherwise. | |

| 119. Were any disposals made to a connected party or connected parties? | | | |
|--|---|---|-----------------------|
| X-path | SchemeReturn/SupplementaryPages/Details/OtherAssets/Details/Disposed/ConnectedParty | | |
| <i>Structure and format</i> | | XML | |
| | Mandatory / Optional | Optional | |
| | Data Type | core:YesNoType | |
| | Length | Min 2 characters - Max 3 characters | |
| Validation / Processing | | Pre-condition | Post-condition |
| Must be 'yes' or 'no' | | 1. Mandatory if data items 116 -118 are completed. 2. Must not be completed otherwise. | |

Total Income

| 120. Total amount of any income received | | | |
|---|---|---|-----------------------|
| X-path | SchemeReturn/SupplementaryPages/Details/OtherAssets/Details/TotalIncome | | |
| <i>Structure and format</i> | | XML | |
| | Mandatory / Optional | Optional | |
| | Data Type | core:IRnonNegativeWholeUnitsMonetaryType | |
| | Length | Min 4 characters - Max 13 characters | |
| Validation / Processing | | Pre-condition | Post-condition |
| Range from 0.00 - 9999999999.00 | | 1. Mandatory if any of data items 109-119 are completed. 2. Must not be completed otherwise. | |

Tangible moveable property acquired at arms length

Complete this section [data items 121-126] if the scheme is a non occupational pension scheme and 71.1 is 'yes' and 'if at any time from xx\xx\xxxx to xx\xx\xxxx the scheme either directly or indirectly owned any tangible moveable property acquired at arms length'.

Data items 121-126 must not be completed otherwise.

Tangible moveable property owned at the end of the period

| 121. Total cost or market value of any tangible moveable property owned at the end of the period | | |
|--|---|--|
| X-path | SchemeReturn/SupplementaryPages/Details/TangibleMoveablePropertyAcquiredArmsLength/TotalOwnedPeriodEnd/Amount | |
| 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 from 0.00 - 9999999999.00 | 1. Mandatory if data items 122-126 are completed. 2. Must not be completed otherwise. | |

| 122. Specify whether this amount is | | |
|--|---|-----------------------|
| X-path | SchemeReturn/SupplementaryPages/Details/TangibleMoveablePropertyAcquiredArmsLength/TotalOwnedPeriodEnd/Type | |
| Structure and format | | XML |
| | Mandatory / Optional | Optional |
| | Data Type | xsd:string |
| | Length | N/A |
| Validation / Processing | Pre-condition | Post-condition |
| Must be one of the following: <ul style="list-style-type: none"> market-value, or cost | Mandatory if data item 121 is > 0. | |

| 123. Total cost of any tangible moveable property acquired | | |
|--|---|--|
| X-path | SchemeReturn/SupplementaryPages/Details/TangibleMoveablePropertyAcquiredArmsLength/TotalAcquired | |
| 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 from 0.00 - 9999999999.00 | 1. Mandatory if data items 121-122, 124-126 are completed. 2. Must not be completed otherwise. | |

| 124. Total amount of any consideration received from the disposal of tangible moveable property | | |
|---|---|--|
| X-path | SchemeReturn/SupplementaryPages/Details/TangibleMoveablePropertyAcquiredArmsLength/TotalDisposalConsideration | |
| 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 from 0.00 - 9999999999.00 | 1. Mandatory if data items 121-123, 125-126 are completed. 2. Must not be completed otherwise. | |

| 125. Were any disposals made to a connected party or connected parties? | | |
|---|---|-------------------------------------|
| X-path | SchemeReturn/SupplementaryPages/Details/TangibleMoveablePropertyAcquiredArmsLength/ConnectedParty | |
| Structure and format | | XML |
| | Mandatory / Optional | Optional |
| | Data Type | core:YesNoType |
| | Length | Min 2 characters - Max 3 characters |
| Validation / Processing | Pre-condition | Post-condition |
| Must be 'yes' or 'no' | Mandatory if data item 124 is >0. | |

| 126. Total amount of income received from tangible moveable property | | |
|---|--|--|
| X-path | SchemeReturn/SupplementaryPages/Details/TangibleMoveablePropertyAcquiredArmsLength/TotalIncome | |
| 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 from 0.00 - 9999999999.00 | <ol style="list-style-type: none"> 1. Mandatory if data items 121-125 are completed. 2. Must not be completed otherwise. | |

Declaration

Only Scheme Administrator Declaration or Practitioner Declaration can be sent at a time, they cannot be sent together. But one declaration must be present.

Data items 127 & 128 must be completed if data items 129 & 130 have not been completed.

Scheme Administrator Declaration

I declare that:

| 127. to the best of my knowledge and belief, the information given in this return is correct and complete | | |
|--|---|-----------------------|
| X-path | SchemeReturn/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' | <ol style="list-style-type: none"> 1. Mandatory if data items 129-130 (Practitioner Declaration) are not completed. 2. Must not be completed otherwise. | |

| 128. I understand that, if I make a false statement on this return I may be liable to a penalty, and that false statements may also lead to prosecution | | |
|--|---|-----------------------|
| X-path | SchemeReturn/Declaration/NoFalseStatements | |
| <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' | <ol style="list-style-type: none"> 1. Mandatory if data items 129-130 (Practitioner Declaration) are not completed. 2. Must not be completed otherwise. | |

Data items 129 & 130 must be completed if data items 127 & 128 have not been completed

Practitioner Declaration

I declare that:

| 129. the content of this return has been approved by the Scheme Administrator named below | | |
|--|---|-----------------------|
| X-path | SchemeReturn/Declaration/ApprovedByAdministrator | |
| <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' | <ol style="list-style-type: none"> 1. Mandatory if data items 127-128 (Scheme Administrator Declaration) are not completed. 2. Must not be completed otherwise. | |

| 130. The Scheme Administrator has authorised me to submit this return | | |
|---|---|-----------------------|
| X-path | SchemeReturn/Declaration/Authorised | |
| Structure and format | | XML |
| | Mandatory / Optional | Optional |
| | Data Type | PensionCore:YesType |
| | Length | 3 characters |
| Validation / Processing | Pre-condition | Post-condition |
| Must be 'yes' | <ol style="list-style-type: none"> 1. Mandatory if data items 127-128 (Scheme Administrator Declaration) are not completed. 2. Must not be completed otherwise. | |

Scheme Administrator Details

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

| 131. Scheme Administrator ID | | |
|-----------------------------------|---|---------------------------------|
| X-path | SchemeReturn/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 | | |

Individual

| 132. Title | | |
|--------------------------------|---|------------------------------------|
| X-path | SchemeReturn/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 |
| | | |

| 133. Forename | | |
|--------------------------------|--|---|
| X-path | SchemeReturn/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 |
| | 1. Mandatory if data item 135 is not completed. 2. Must not be completed otherwise. | |

| 134. Surname | | |
|--------------------------------|--|-------------------------------------|
| X-path | SchemeReturn/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 |
| | 1. Mandatory if data item 135 is not completed. 2. Must not be completed otherwise. | |

If the Scheme Administrator is a company or organisation

| 135. Organisation Name | | |
|--------------------------------|--|--------------------------------------|
| X-path | SchemeReturn/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 |
| | 1. Mandatory if data items 132-134 are not completed. 2. Must not be completed otherwise. | |

| 136. Address | | | |
|--------------------------------|---|--|-----------------------|
| X-path | SchemeReturn/Declaration/Administrator/Address/Line | | |
| <i>Structure and format</i> | | 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 |
| | | | |

| 137. UK Postcode | | | |
|--------------------------------|---|------------------------------------|-----------------------|
| X-path | SchemeReturn/Declaration/Administrator/Address/Postcode | | |
| <i>Structure and format</i> | | XML | |
| | Mandatory / Optional | Optional | |
| | Data Type | PensionCore:AddressType | |
| | Length | Min 1 character - Max 8 characters | |
| Validation / Processing | | Pre-condition | Post-condition |
| | | | |

| 138. Country | | | |
|--|---|-------------------------------------|-----------------------|
| X-path | SchemeReturn/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 | | |

| 139. Scheme Administrator e-mail Address | | | |
|---|--|---------------------------------------|-----------------------|
| X-path | SchemeReturn/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 | | | |

| 140. Scheme Administrator Telephone number | | |
|--|--|-------------------------------------|
| X-path | SchemeReturn/Declaration/Administrator/Telephone | |
| <i>Structure and format</i> | | XML |
| | Mandatory / Optional | Optional |
| | Data Type | core:TelephoneNumberType |
| | Length | Min 1 character - Max 35 characters |
| Validation / Processing | Pre-condition | Post-condition |
| | | |

APPENDICES

Appendix A: Scenarios

The table below details all of the scenarios that can occur when completing the Pension Scheme Return

| Form Question 2 Data Item N/A | Form Question 3 Data Items 9-17 | Form Question 4 Data Item 18 | Form Question 5 Data Item 19 | Form Question 5.1 Data Item 71.1 | Go to section Go to data item | Data Items |
|----------------------------------|------------------------------------|---------------------------------|---------------------------------|-------------------------------------|----------------------------------|------------|
| Yes | No | Yes | Yes | N/A | Section 6 | 21-31 |
| Yes | Yes | No | Yes | N/A | Section 6 | 21-31 |
| Yes | Yes | Yes | Yes | N/A | Section 6 | 21-31 |
| Yes | No | No | Yes | N/A | Section 6 | 21-31 |
| Yes | No | Yes | No | N/A | Section 10 | 56-58 |
| Yes | Yes | No | No | N/A | Section 10 | 56-58 |
| Yes | Yes | Yes | No | N/A | Section 10 | 56-58 |
| Yes | No | No | No | N/A | Declaration | 127-130 |
| No | N/A | N/A | N/A | Yes | Supplementary Pages | 71.1-126 |
| No | N/A | N/A | N/A | No | Declaration | 127-130 |

Appendix B: Document Control

Document Version History:

| Version | Date | Comments |
|---------|-------------|--|
| 0.1 | 06/04/05 | First Draft version for E submission and core validation |
| 1.0 | 29/04/05 | CR061for E submission and core validation |
| 1.2 | 29/04/05 | Baselined version following EBU review |
| 1.3 | 25/05/05 | Inclusion of CAP comments omitted from a previous review |
| 1.4 | 26/05/05 | UI review and Supplementary Questions for PP cases |
| 1.5 | 13/06/05 | Amended following UI review |
| 1.6 | 13/06/05 | Amended to reflect UI review and SDST checks |
| 1.7 | 04/07/05 | Amended following Schema Review |
| 1.8 | 14/07/05 | Defect amended to incorporate version number data item |
| 1.9 | 08/08/05 | Increase monetary data item lengths from 10 to 13 characters. |
| 1.10 | 26/08/05 | xml workshop & defects 16131 / 16149 / 16693 & CR69 |
| 1.11 | 20/09/06 | Amendments as a result of EBU review |
| 1.12 | 14/03/06 | Updates as a result of legislative change |
| 1.13 | 13/04/06 | SDST Review changes |
| 1.14 | 02/05/06 | Changes as a result of Core team review |
| 1.15 | 18/19/05/06 | BVR/Error Response Message Quality Review |
| 1.16 | 16/06/06 | Defect 49909, X-paths in red and CR173 all other text in red & Appendix A |
| 1.17 | 16/08/06 | Defect 56799 refers. Amendments to rubrics relating to data items 79.1, 79.2, 90.1, 90.2, 108.1 & 108.2 |
| 1.18 | 30/08/06 | Changes to xPaths following new schema V.4. Defect 56799 refers |
| 1.19 | 01/09/06 | Further changes to xPaths. Defect 56799 refers |
| 1.20 | 26/09/06 | Defect 60626 data items 61&66 add missing x-paths and validation/processing for LandOrInterest & Loans |
| 1.21 | 28/09/06 | Defect 61144 & RBAT session amendments |
| 1.22 | 10/10/06 | Vendor forum rubric clarification & Defect 63104 incorrect Mandatory/Optional fields for data items 79.1,79.2, 90.1, 90.2, 108.1 and 108.2, did read mandatory within version 1.21 now amended to Optional. No impact on MSG document or XSD (text in red) |
| 1.23 | 20/10/06 | Defect 64437 amend rubric above data item 10 and pre-condition data item135 text in red. |

| Version | Date | Comments |
|---------|------------|---|
| 2.0 | 25/10/06 | Defect 64437 above including further clarification to rubric above data items 21 & 80 (text in red) following test analysis meeting 23/10/06. Amendment to title of data item 64. |
| 3.0 | 31/10/06 | Defect 65400 amend data item 17 range from 0.00 to 1.00 as per schema, (text in red). |
| 4.0 | 04/12/06 | CR184, addition of Romania and Bulgaria data item 138, and Defect 73466, addition of text above data item 7, text in red. |
| 5.0 | 12/01/07 | Defect 67846 change data type to SimpleDateType data item 3.TaxYearEnded, 7.OtherReturnPeriod StartDate and 8.EndDate, text in red. |
| 5.1 | 19/04/08 | CR650 Complete the removal of Switzerland |
| 5.2 | 28/04/08 | Amendments following review |
| 5.2A | 09/12/2009 | Data item 1 (Version Number) validation updated by Darren Rowney for eDelivery CR E145-042. Issued to IMS to approve or amend the updates made and return as baselined. |
| 5.3 | 22/12/09 | Baselined for eDelivery CR E145-042. No changes from previous version apart from version history. |
| 5.3A | 18/10/10 | CR683 - Issued for Internal Review |
| 5.3B | 21/10/10 | CR683 - Updated following Internal Review |
| 5.4 | 05/11/10 | CR683 - Document approved |

Related Documentation:

| Version | Form Version | Schema Version | Form Name |
|-----------|--------------|----------------|----------------------------------|
| 0.1-1.13 | 1.0 | 2.0 | Registered Pension Scheme Return |
| 1.14-1.15 | | 3.0 | |
| 1.16 | | 3.1 | |
| 1.18-3.0 | | 4.0 | |
| 4.0 - 5.0 | | 4.2 | |
| | | | |