

Special and Exclusion cases for CT Online filing

Unique ID	Form/Supp Page	Box	Error Code	Message	Issue	Workaround	Current status
18	CT600C		9518	Amounts surrendered as group relief 'Declaration' must be completed if 'Simplified arrangement in force' is present	The validation is incorrect as the declaration should not be mandatory if a simplified arrangement is in force.	File on paper	Fix planned for release into TPVS/LTS in Feb 11 and Live in Apr 11
21	CT600F	F8	9661	Box F8 must be present if Box F9 is completed	Where there is no Corporation Tax to offset and the Company has Total offshore training allowance to carry forward, Box F8 should be zero and there should be an amount in F9. The validation forces F8 to be completed if F9 is completed, however Box F8 is a CTnonZeroPoundPenceStructure type so cannot accept zero.	File on paper	Fix planned for release into TPVS/LTS in Feb 11 and Live in Apr 11
22	CT600C		9520	If [Notice of Consent completed] is 'yes' then there must be exactly one iteration of [Company]	The validation is too restrictive and only allows one notice of surrender.	File on paper	Fix planned for release into TPVS/LTS in Feb 11 and Live in Apr 11
23	CT600	70	9234	If the return period 'To' date is after 31/03/2006 and non corporate distributions calculation is completed then box 70 must equal the sum of Boxes 56, 59 and 62 plus box 68 and box 69	The validation is incorrect and should be 'If the return period 'To' date is after 31/03/2006 and non corporate distributions calculation is completed then box 70 must equal the sum of Boxes 56, 59 and 62 les FY2 MSCR plus box 68 and box 69'	File on paper	Due to the fact that this is an unlikely scenario and the latest filing date for these APs would be 30/03/2007 no change will be implemented
24	CT600A		9420	The 'Date of repayment release or write off' must be on or before the 'End of the Accounting period in which the loan was repaid released or written off'.	The validation is incorrect as it forces the section 3 check to be completed where there is an entry in section 3. The validation should be 'If the 'End date of the Accounting period in which the loan was repaid released or written off' is completed then the 'Date of repayment release or write off' must be on or before that date.'	Complete the section 3 check where there is an entry in section 3.	Fix planned for release into TPVS/LTS in Feb 11 and Live in Apr 11
25	CT600H	98	9957	If Box 98 is present then 'CT600H (Cross-border royalties)' must be 'Yes' or return type must be 'Amended'	Where the cross-border royalty is not paid under cover of any double taxation treaty relief, so the company has no relief to claim, then they should be able to complete box 98 without attaching a CT600H	File on paper	Fix planned for release into TPVS/LTS in Feb 11 and Live in Apr 11
27	CT600C & CT600F	C3 & F8	9140	If there is an entry in only one of Box C3 or Box F8 and the return type is 'New' then Box 73 must be greater than or equal to that entry	The error message should be 'If there is an entry in only one of Box C3 or Box F8 then Box 73 must be greater than or equal to that entry.'	None required as for info only	Fix planned for release into TPVS/LTS in Feb 11 and Live in Apr 11

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28	CT600J	J1 - J10	4084	Value '{0}' is too small	If the Scheme Reference Number starts with a leading zero, the reference is rejected due to schema validation which states 'minInclusive 10000000'	<p>1. Notify the SRN to HMRC by completing and submitting form AAG4 to Anti-Avoidance Group - see http://www.hmrc.gov.uk/aiu/forms-tax-schemes.htm for both online and pdf versions of this form – and</p> <p>2. Attach a PDF of type 'other' to the online return including the 8-digit SRN and the date on which form AAG4 was submitted to HMRC</p> <p>Other SRNs should be reported on the CT600J in the normal way.</p>	Fix planned for release into TPVS/LTS in Aug 11 and Live in Oct 11

Changes from V1.6 to 1.7

ID	Changes
28	New