



Pension Schemes Online

Registered Pension Scheme Return

Response message for e submission

1. Document Control.....	9
2. About this document.....	11
3. ChRIS Response Messages.....	12
1. Correlation ID.....	12
2. Message class.....	12
4. IRenvelope Response Messages	12
1. Test Message.....	12
2. Key.....	12
3. Period end.....	12
4. Principal.....	13
5. Agent.....	13
6. Default currency.....	13
7. Namespace	13
8. Schema version.....	13
9. Top element name	13
10. IRmark	13
11. Sender	13
12. Pension Scheme Tax Reference	13
13. PS Body.....	14
5. Body Response Messages	14
1. Version number.....	14
2. Is this an amendment?.....	15
3. This return is in relation to the year ending 5 April 20XX	16
4. Pension Scheme Tax Reference.....	16
5. Pension Scheme Name.....	16
6. Withdrawn	16
Multiple accounting periods	17
7. Accounting period(s) From.....	17
8. Accounting period(s) To	17
9. Amount £100,000 or less	18
The sum total of receipts and payments must be greater than £100,000.....	18
10. Total amount of the pension contributions received.....	18
11. Total amount of transfer-in payments	18
12. Total amount of transfer-out payments	18
13. Total amount paid out in lump sums and lump sum death benefits.....	19

14. Total amount paid out to purchase lifetime annuities and scheme pensions from an insurance company	19
15. Total amount borrowed	19
16. Provide brief description.....	19
17. Amount.....	19
18. Amount £400,000 or less	19
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:	20
20. Moved to data item 71.1	20
If the scheme owned any shares in the sponsoring employer if it was a company at least one of the following:	21
Shares in the sponsoring employer if it was a company.....	23
21. Total number of shares held at the end of the period	24
22. Total cost or market value of the shares held at the end of the period	24
23. Specify whether the amount is	24
24. Total number of shares purchased or subscribed for.....	24
25. Total cost of the shares purchased or subscribed for	24
26. Total number of shares sold, or otherwise disposed of.....	25
27. Total amount of any consideration received from the sale or disposal of the shares in the sponsoring employer company	25
28. Were any disposals made to a connected party or connected parties.....	25
29. Total amount of any dividends or other receipts	25
30. The name of the company or companies to which the shares relate (d)	25
31. The Company Registration Number (CRN) of the company or companies to which the shares relate (d).....	26
The scheme is an occupational pension scheme, and 'at anytime from xx/xx/xxxx to xx/xx/xxxx, the scheme did not either directly or indirectly, own assets that it had acquired from either:	26
32. Total cost or market value of any land or interest in land owned by the scheme at the end of the period	26
33. Specify whether the amount is	27
34. Total cost of any land or interest in land or premium paid to acquire a leasehold interest in land	27
35. Total sale proceeds of any land or interest in land sold or premiums received for a leasehold interest in land	27
36. If any land or interest in land was disposed of without any consideration state the cost or market value	27
37. Specify whether the amount is	27
38. Were any disposals made to a connected party or connected parties.....	28
39. Total amount of income received from land or interest in land	28
40. Was any part of the land or interest in land residential property as defined in Schedule 29A of Finance Act 2004?.....	28

41.	<i>Total amount outstanding at the end of the period.....</i>	<i>29</i>
42.	<i>Total amount of any loans made.....</i>	<i>29</i>
43.	<i>Total amount of any loans repaid.....</i>	<i>30</i>
44.	<i>Total amount of interest received.....</i>	<i>30</i>
	<i>The scheme is an occupational pension scheme, and 'at anytime from xx/xx/xxxx to xx/xx/xxxx, the scheme did not either directly or indirectly, own assets that it had acquired from either:</i>	<i>30</i>
45.	<i>Total cost or market value of any assets at the end the period.....</i>	<i>31</i>
46.	<i>Specify whether the amount is</i>	<i>31</i>
47.	<i>Nature of any assets acquired</i>	<i>31</i>
48.	<i>Other (Provide brief description)</i>	<i>31</i>
49.	<i>Total cost of assets acquired</i>	<i>31</i>
50.	<i>Withdrawn</i>	<i>31</i>
51.	<i>Nature of any assets disposed of.....</i>	<i>32</i>
52.	<i>Other (Provide brief description)</i>	<i>32</i>
53.	<i>Total consideration received from the disposal of assets</i>	<i>32</i>
54.	<i>Were any disposals made to a connected party or connected parties?.....</i>	<i>32</i>
55.	<i>Total amount of income received from assets</i>	<i>32</i>
56.	<i>Total amount of all cash and bank balances at the beginning of the period .</i>	<i>33</i>
57.	<i>Total amount of all cash and bank balances at the end of the period.....</i>	<i>33</i>
58.	<i>Total amount of interest credited to these accounts</i>	<i>34</i>
59.	<i>Total cost or market value of any assets owned at the end the period.....</i>	<i>34</i>
60.	<i>Specify whether this amount is</i>	<i>35</i>
61.	<i>Nature of any assets acquired</i>	<i>35</i>
62.	<i>Other (Provide brief description)</i>	<i>35</i>
63.	<i>Was any part of the land or interest in land residential property as defined in Schedule 29A of Finance Act 2004?.....</i>	<i>35</i>
64.	<i>Total cost of any assets acquired.....</i>	<i>35</i>
65.	<i>Withdrawn</i>	<i>36</i>
66.	<i>Nature of any assets disposed of.....</i>	<i>36</i>
67.	<i>Other (Provide brief description)</i>	<i>36</i>
68.	<i>Was any part of the land or interest in land residential property as defined in Schedule 29A of Finance Act 2004?.....</i>	<i>36</i>
69.	<i>Total consideration received from the disposal of any assets.....</i>	<i>36</i>
70.	<i>Were any disposals made to a connected party or connected parties?.....</i>	<i>37</i>
71.	<i>Total amount of income from assets received</i>	<i>37</i>
	<i>At anytime from xx/xx/xxxx to xx/xx/xxxx, the scheme did not, either directly or indirectly, own assets that it had acquired from either:</i>	<i>37</i>
	<i>71.1 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:</i>	<i>37</i>

71.2	<i>If at anytime from xx/xx/xxxx to xx/xx/xxxx, the scheme did, either directly or indirectly, own assets that it had acquired from either:</i>	38
	<i>The scheme is a non occupational pension scheme and at anytime from xx/xx/xxxx to xx/xx/xxxx, the scheme did, either directly or indirectly, own assets that it had acquired from either:</i>	38
	<i>If the scheme is a non occupational pension scheme and at anytime from xx/xx/xxxx to xx/xx/xxxx, the scheme did, either directly or indirectly, own assets that it had acquired from either:</i>	38
72.	Title	38
73.	Forename.....	38
74.	Surname	38
75.	Address.....	38
76.	Postcode.....	39
77.	Country	39
78.	Date of birth	39
79.	National Insurance Number	39
79.1	<i>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?</i>	39
79.2	<i>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?</i>	39
	<i>The scheme is a non occupational pension scheme, and at any time during this period the scheme did, 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? and at any time during this period the scheme did, 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?</i>	40
	<i>The scheme is a non occupational pension scheme, and at any time during this period the scheme did not, 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? and at any time during this period the scheme did not, 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?</i>	40
	<i>If the scheme owned any shares in a close company or close companies that it acquired from:</i>	41
	<i>the member or a person connected with the member' at least one of the following data items 80, 83 and 85 must be >0.</i>	41
	<i>Shares in the sponsoring employer if it was a company</i>	42
80.	<i>Total number of shares owned at the end of the period</i>	42
81.	<i>Total cost or market value of the shares owned at the end of the period</i>	43
82.	<i>Specify whether the amount is</i>	43
83.	<i>Total number of shares purchased or subscribed for</i>	43

84.	<i>Total cost of the shares purchased or subscribed for</i>	<i>43</i>
85.	<i>Total number of shares sold or otherwise disposed of.....</i>	<i>43</i>
86.	<i>Total amount of any consideration received from the sale or disposal of shares.....</i>	<i>43</i>
87.	<i>Were any disposals made to a connected party or connected parties?.....</i>	<i>44</i>
88.	<i>Total amount of any dividends or other receipts</i>	<i>44</i>
89.	<i>The name of the company or companies to which the shares relate(d)</i>	<i>44</i>
90.	<i>The Company Registration Number (CRN) of the company or companies to which the shares relate(d).....</i>	<i>44</i>
90.1	<i>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?.....</i>	<i>44</i>
90.2	<i>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?</i>	<i>44</i>
	<i>The scheme is a non occupational pension scheme, and at any time during this period the scheme did, either directly or indirectly, own assets that it had acquired from either (a) a member or person connected with a member or a close company or close companies in which the member or a person connected with the member was a director or (b) land, including an interest in land or tangible moveable property acquired at arms length and at any time during this period the scheme did, either directly or indirectly, own any land or interest in land 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.....</i>	<i>45</i>
	<i>The scheme is a non occupational pension scheme, and at any time during this period the scheme did, either directly or indirectly, own assets that it had acquired from either (a) a member or person connected with a member or a close company or close companies in which the member or a person connected with the member was a director or (b) land, including an interest in land or tangible moveable property acquired at arms length and at any time during this period the scheme did not, either directly or indirectly, own any land or interest in land 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.....</i>	<i>45</i>
91.	<i>Total cost or market value of any land or interest in land at the end of the period.....</i>	<i>46</i>
92.	<i>Specify whether this amount is</i>	<i>46</i>
93.	<i>Total cost of any land or interest in land or premium paid to acquire a leasehold interest in land.....</i>	<i>46</i>
94.	<i>Total sale proceeds of any land or interest in land or premium received on the disposal of a leasehold interest in land.....</i>	<i>46</i>
95.	<i>If any land or interest in land was disposed of without any consideration state the total cost or market value.....</i>	<i>46</i>
96.	<i>Specify whether this amount is</i>	<i>46</i>
97.	<i>Were any disposals made to a connected party or connected parties?.....</i>	<i>47</i>
98.	<i>Total amount of income received from land or interest in land</i>	<i>47</i>

99. Was any part of the land or interest in land residential property as defined in Schedule 29A of Finance Act 2004?.....	47
100. Total cost or market value of any land or interest in land at the end of the period.....	47
101. Specify whether this amount is	47
102. Total cost of any land or premium paid to acquire a leasehold interest in land	48
103. Total sale proceeds of any land or interest in land or premium received on the disposal of a leasehold interest in land.....	48
104. If any land or interest in land was disposed of without any consideration state the total cost or market value.....	48
105. Specify whether this amount is	48
106. Were any disposals made to a connected party or connected parties?.....	48
107. Total amount of income received from land or interest in land	48
108. Was any part of the land or interest in land residential property as defined in Schedule 29A of Finance Act 2004?.....	49
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?	49
108.2 At any time during this period did the scheme, either directly or indirectly, own any assets other shares, land or interest in land acquired from the member or a person connected with the member?.....	49
 <i>The scheme is a non occupational pension scheme, and at any time during this period the scheme did, either directly or indirectly, own: (a) assets that it had acquired from either a member or person connected with a member or a close company or close companies in which the member or a person connected with the member was a director or (b) land, including an interest in land or tangible moveable property acquired at arms length and at any time during this period the scheme did, either directly or indirectly, own any assets other than land or shares in a close company or close companies in which the member or a person connected with the member was a director that it had acquired from (a) a close company or close companies in which the member or a person connected to the member was a director and/or (b) the member or a person connected with the member</i>	
	50
 <i>The scheme is a non occupational pension scheme, and at any time during this period the scheme did, either directly or indirectly, own assets that it had acquired from either (a) a member or person connected with a member or a close company or close companies in which the member or a person connected with the member was a director or (b) land, including an interest in land or tangible moveable property acquired at arms length and at any time during this period the scheme did not, either directly or indirectly, own any assets other than land or shares in a close company or close companies in which the member or a person connected with the member was a director that it had acquired from (a) a close company or close companies in which the member or a person connected to the member was a director and/or (b) the member or a person connected with the member.....</i>	
	51
109. Total cost or market value of any assets owned at the end of the period.....	51
110. Specify whether this amount is	51
111. Withdrawn	51

112. Nature of any assets acquired	52
113. Other (Provide brief description)	52
114. Total cost of any assets acquired.....	52
115. Withdrawn	52
116. Nature of any assets disposed of.....	52
117. Other (Provide brief description)	52
118. Total consideration received from the disposal of assets	53
119. Were any disposals made to a connected party or connected parties?.....	53
120. Total amount of any income received	53
121. Total cost or market value of any tangible moveable property owned at the end of the period.....	53
122. Specify whether this amount is	53
123. Total cost of any tangible moveable property acquired.....	53
124. Total amount of any consideration received from the disposal of tangible moveable property	54
125. Were any disposals made to a connected party or connected parties?.....	54
126. Total amount of income received from tangible moveable property	54
127. to the best of my knowledge and belief, the information given in this return is correct and complete	54
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	54
129. the content of this tax return has been approved by the Scheme Administrator named below	55
130. The Scheme Administrator has authorised me to submit this return	55
131. Scheme Administrator ID	55
132. Title	55
133. Forename.....	56
134. Surname	56
135. Company or organisation name.....	56
136. Address.....	56
137. UK Postcode	56
138. Country	56
139. Scheme Administrator e-mail.....	56
140. Scheme Administrator telephone number.....	57
6. Success Response Messages.....	57
1. Successful Submission Response	57

1. Document Control

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IMS WebSolutions

Version	Date	
0.1	10/05/06	First Draft
0.2	16/05/06	New template version
0.3	18/19/05/06	BVR/Error Response Message Quality Review
0.4	14/06/06	BVR/Error Response Message Quality Review
0.5	22/06/06	Align message wording with Core Team
0.6	27/07/06	CR173 Text in red
1.0	22/08/06	Defect 56468 all incorrect error numbers relating to AFT removed. Defect 56799 changes to rubrics before data items 79.1 & 79.2 / 90.1 & 90.2 / 108.1 & 108.2. Defect 58082 additional state validation message added at data item 1 Version number
1.01	19/09/06	Defect 59822 / 60626 refers
1.02	28/09/06	Defect 61081 new error messages data items 63&68 and error numbers / 61144 refers RBAT session amendments (text in red)
1.03	11/10/06	Vendor forum rubric clarification (text in red)
1.04	20/10/06	Defect 64437 amend rubric above data item 10 text in red.
2.0	25/10/06	Defect 64437 above further clarification to rubric at data items 21 and 80 (following test analysis meeting 23/10/06). Amendments to error message numbers 701700 - 701712
3.0	30/10/06	Defect 63949 add error message 71.2, text in red.
4.0	14/11/06	Defect 67261 re-word error messages 601743 & 601752, and add new error messages before error messages 601743 & 601752 text in red and Defect 67308 removed the following wording from error message 601712 Sub-section D. 'Dividends or receipts' and sub-section E. 'Related Companies' must always be completed, and removed the following wording from error message 601737 Sub-section I. 'Dividends or receipts' and sub-section J. 'Related Companies' must always be completed.
5.0	21/11/06	Defect 68139, amend X-path and add error message numbers and Defect 68314 add message above message 601735, text in red.
6.0	29/11/06	Defect 70645, remove error message 601762 @ data item 131.

Response Message Version	BVR Version	Schema Version	Name
			Registered Pension Scheme Return
0.1-0.2	1.14	3.0	
0.3-0.5	1.15	3.1	
0.6	1.16	3.2	
1.0	1.19	4.0	
1.02	1.21	4.0	
1.03	1.22	4.0	
1.04	1.23	4.0	
2.0-6.0	4.0	4.0	

By	Signature	Date
Les Warner		

[Redacted]		
Vanessa Todd		

[Redacted]		
See document history.		

[Redacted]		
[Redacted]		

2. About this document

Section 3 outlines the rules that govern the contents of the GovTalkHeader.

Section 4 outlines the rules that govern the contents of the envelope schema. Business validation rules are defined in a separate set of rules for each message. This also 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 5 covers the body response messages. On submission the message is tested against the XML schema by the Parser. XML that successfully passes through the Parser will then be tested against the GovRules, which test the cross-field validation.

This section identifies every element in the business validation rules. In all cases a Parser error will be generated if the submission fails at Parser level. If there is no specific cross-field validation for an element it is simply noted 'Parser error'. Where there is a cross-field validation the error and error message only is detailed.

A bold black line separates each data item table and the error messages contained below this line are state validation.

HMRC will use the following default values within the error structure when Parser errors are located.

Element	Description and Value
RaisedBy	HMRC-ERIC
Number	5012 – all errors caused by schema validation 6010 – all errors from badly-formed XML
Type	business
Text	Default text from Parser
Location	Line and position number from the Parser

Section 6 outlines the Success Response Messages.

3. ChRIS Response Messages

This section outlines the rules that govern the contents of the GovTalkHeader.

1. Correlation ID	
Error Number	
Error	A duplicate correlation ID has been submitted in TPVS
Error Message	You have submitted a duplicate Correlation ID. Please either enter a new unique number or delete the element from your submission. In a live submission this field must be empty.
Error Number	
Error	Null correlation ID
Error Message	[ChRIS 1] System error <error number> please contact the helpdesk

2. Message class	
Error Number	
Error	The class sent does not match the URL
Error Message	You have sent message class <Class> when the URL requires <Class>. Either make your submission to the correct URL or amend the class'.

4. IRENvelope Response Messages

This section outlines the rules that govern the contents of the envelope schema.

Each submission must contain at least one only 1 occurrence of Pension Scheme Tax Reference, but may contain multiple occurrences of Scheme Administrators ID

IRheader

1. Test Message	
Error	Parser level

2. Key	
Error	Parser level
Error Number	
Error	Scheme Administrator ID in the header does not match the Scheme Administrator in the body and in the database when an actor is submitting a Pension Scheme Return
Error Message	Entry in header key does not match the Scheme Administrator ID

3. Period end	
Error	Parser level

4. Principal	
Error	Parser level

5. Agent	
Error	Parser level

6. Default currency	
Error	Parser level

Manifest

7. Namespace	
Error Number	1031
Error	The entry in the Namespace does not agree with the entry in the GovTalkHeader
Error Message	[The namespace in the IR header must match the GovTalkHeader] System error please contact the help desk

8. Schema version	
Error	Parser level

9. Top element name	
Error	Parser level

10. IRmark	
Error	Parser level

11. Sender	
Error	Parser level

PS Envelope

12. Pension Scheme Tax Reference	
Error Number	601700
Error	Pension Scheme Return is submitted and the Pension Scheme Tax Reference is present in the body but does not match the Pension Scheme Tax Reference in the PSheader.
Error Message	The Pension Scheme Tax Reference in the PSheader does not match the Pension Scheme Tax Reference in the body.
Error Number	701701
Error	The system could not trace the Pension scheme from the Pension Scheme Tax Reference supplied.
Error Message	It has not been possible to trace the scheme.

13. PS Body	
Error	Parser level

5. Body Response Messages

1. Version number	
Error Number	601701
Error	'Is this is an amendment to a return already submitted?' is No and Version number is >0
Error message	[Registered Pension Scheme Return 1] Version number must be 0 if this is a new Pension Scheme return
Error Number	601702
Error	'Is this is an amendment to a return already submitted?' is Yes and Version number is 0
Error message	[Registered Pension Scheme Return 1] Version number must be greater than 0 if this is an amendment
Error Number	701702
Error	Version in submission does not match the version held in the database
Error Message	The version number supplied does not match the current version (<version number>)
Error Number	701703
Error	The submission is an amendment and the version number must be in the range 1-99
Error Message	APSS currently have 99 versions of the Pension Scheme Return for the year you are trying to amend. No further amendments can be accepted. Please contact APSS on 0115 974 1600.

2. Is this an amendment?	
Error	Parser level
Error Number	701704
Error	There is no previous Pension Scheme Return to amend.
Error Message	A Pension Scheme Return is not held for the tax year specified.
Error Number	701705
Error	Notify the actor that there are no fiscal years available for amendment.
Error Message	There are no Pension Schemes available for amendment. If you wish to submit a Pension Scheme Return, please use the submit Pension Scheme Return function.
Error Number	701706
Error	Notify the actor that they cannot amend the Pension Scheme Return submission as it is being amended by another user.
Error Message	The data cannot be amended as it is being amended by another user.
Error Number	701707
Error	Notify the actor that the submission cannot be accepted because another amendment has been received since the actor started their amendment.
Error Message	An amended Pension Scheme Return has been received since you began making your amendment. Your amendment cannot be accepted.

3. This return is in relation to the year ending 5 April 20XX

Error Number	601703
Error	This date is in the future
Error Message	[Registered Pension Scheme Return 3] This return is in relation to the year ending 5 April 20XX date cannot be in the future.
Reference & Wireframe Title	Select Return Period RP10.02
Error Number	701708
Error	Notifying the actor that the fiscal year entered is invalid.
Error Message	The tax year you have entered is invalid. Please enter a valid tax year.
Error Number	701709
Error	Notifying the actor that a previous PSR submission exists.
Error Message	A Pension Scheme Return has already been submitted.
Error Number	701710
Error	Notifying the actor that a PSR has not been requested for the year specified.
Error Message	A Pension Scheme Return for the year specified is not required.

4. Pension Scheme Tax Reference

Error	Parser level
Reference & Wireframe Title	Select Return Period RP10.02
Error Number	701711
Error	The system could not trace the Pension Scheme from the Pension Scheme Tax Reference entered.
Error Message	It has not been possible to trace the scheme.

5. Pension Scheme Name

Error	Parser level
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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].

Multiple accounting periods	
Reference & Wireframe Title	Accounting Periods RP10.03
Error Number	601704
Error	There is multiple accounting periods and they are not consecutive
Error Message	[Registered Pension Scheme Return] The accounting periods must be consecutive
Error Number	601705
Error	Where there is multiple accounting periods the first accounting period must start on or before the start of the return period.
Error Message	[Registered Pension Scheme Return] The first accounting period must start on or before the start of the return period
Error Number	601706
Error	Where there is multiple accounting periods the last accounting period must end on or before the end of the return period.
Error Message	[Registered Pension Scheme Return] The last accounting period must end on or before the end of the return period

7. Accounting period(s) From	
Reference & Wireframe Title	Accounting Periods RP10.03
Error Number	601707
Error	Where there is only one accounting period recorded it must start on or before the start of the Return Period
Error Message	[Registered Pension Scheme Return 7] The start of the accounting period must be on or before the start of the return period

8. Accounting period(s) To	
Reference & Wireframe Title	Accounting Periods RP10.03
Error Number	601708
Error	Where there is only one accounting period recorded it must end on or before the end of the Return Period
Error Message	[Registered Pension Scheme Return 7] The end of the accounting period must end on or before the end of the return period

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

Error	Parser level

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

The sum total of receipts and payments must be greater than £100,000

Reference & Wireframe Title	Receipts and Payments RP10.05
Error Number	601709
Error	The sum total of receipts and payments is not greater than £100,000
Error Message	[Registered Pension Scheme Return] The sum total of receipts and payments must be greater than £100,000

10. Total amount of the pension contributions received

Error	Parser level

11. Total amount of transfer-in payments

Error	Parser level

12. Total amount of transfer-out payments

Error	Parser level

13. Total amount paid out in lump sums and lump sum death benefits

Error	Parser level

14. Total amount paid out to purchase lifetime annuities and scheme pensions from an insurance company

Error	Parser level

15. Total amount borrowed

Error	Parser level

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

Error	Parse level

17. Amount

Error	Parse level

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

Error	Parser level

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 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. d. a member or person connected with a member?

Error	Parser level

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.

This section must not be completed otherwise.

<p>If the scheme owned any shares in the sponsoring employer if it was a company at least one of the following: 'Total number of shares held at the end of the period' 'Total number of shares purchased or subscribed for' 'Total number of shares sold, or otherwise disposed of must be > 0'</p>	
Error Number	601710
Error	<p>The scheme is an occupational pension scheme, and 'at anytime from xx/xx/xxxx to xx/xx/xxxx, the scheme either directly or indirectly, owned assets that it had acquired from either:</p> <ul style="list-style-type: none"> 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 connected with the sole owner of partner of a business which is a sponsoring employer? or d. a member or a person connected with a member? 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' and all of the following are 0 <p>'Total number of shares held at the end of the period' 'Total number of shares purchased or subscribed for' 'Total number of shares sold, or otherwise disposed of'</p>
Error Message	<p>If the scheme is an occupational pension scheme, 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' and 'at anytime from xx/xx/xxxx to xx/xx/xxxx, the scheme either directly or indirectly, owned assets that it had acquired from either:</p> <ul style="list-style-type: none"> 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 connected with the sole owner of partner of a business which is a sponsoring employer? or d. a member or a person connected with a member? 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' all of the following cannot be 0 <p>'Total number of shares held at the end of the period' 'Total number of shares purchased or subscribed for' 'Total number of shares sold, or otherwise disposed of'</p>

The scheme is an occupational pension scheme, and 'at anytime from xx/xx/xxxx to xx/xx/xxxx, the scheme did not 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 connected with the sole owner or partner of a business which is a sponsoring employer? or
- d. a member or a person connected with a member? and 'at anytime from xx/xx/xxxx to xx/xx/xxxx, the scheme did not either directly or indirectly, own any shares in the sponsoring employer if it was a company'

Error Number	601711
Error	The scheme is an occupational pension scheme, and 'at anytime from xx/xx/xxxx to xx/xx/xxxx, the scheme did not 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 connected with the sole owner or partner of a business which is a sponsoring employer? or d. a member or a person connected with a member? and 'at anytime from xx/xx/xxxx to xx/xx/xxxx, the scheme did not either directly or indirectly, own any shares in the sponsoring employer if it was a company' and 'SchemeReturn/OccupationalScheme/SharesSponsoringEmployer' section is present
Error Message	If the scheme is an occupational pension scheme, and 'at anytime from xx/xx/xxxx to xx/xx/xxxx, the scheme did not 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 connected with the sole owner or partner of a business which is a sponsoring employer? or d. a member or a person connected with a member? and 'at anytime from xx/xx/xxxx to xx/xx/xxxx, the scheme did not either directly or indirectly, own any shares in the sponsoring employer if it was a company', SchemeReturn/OccupationalScheme/SharesSponsoringEmployer' section must be absent

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 items 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]

Shares in the sponsoring employer if it was a company	
Error Number	601712
Error	<p>The scheme is an occupational pension scheme, and 'at anytime from xx/xx/xxxx to xx/xx/xxxx, the scheme either directly or indirectly, owned assets that it had acquired from either:</p> <ul style="list-style-type: none"> 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 connected with the sole owner of partner of a business which is a sponsoring employer? or d. a member or a person connected with a member? 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' and the following combinations are absent <p>Sub-section A 'Shares held at the end of the period' alone or with either or both of sub-sections B. 'Shares purchased or subscribed' and/or C. 'Shares sold or otherwise disposed of'</p> <p>Sub-section C. 'Shares sold or otherwise disposed of' alone or with sub-section B. 'Shares purchased or subscribed'</p> <p>Sub-section B. 'Shares purchased or subscribed' must not be completed alone</p>
Error Message	<p>If the scheme is an occupational pension scheme, and 'at anytime from xx/xx/xxxx to xx/xx/xxxx, the scheme either directly or indirectly, owned assets that it had acquired from either:</p> <ul style="list-style-type: none"> 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 connected with the sole owner of partner of a business which is a sponsoring employer? or d. a member or a person connected with a member? 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' the following combinations must be present <p>Sub-section A. 'Shares held at the end of the period' alone or with either or both of sub-sections B. 'Shares purchased or subscribed' and/or C. 'Shares sold or otherwise disposed of'</p> <p>Sub-section C. 'Shares sold or otherwise disposed of' alone or with sub-section B. 'Shares purchased or subscribed'</p> <p>Sub-section B. 'Shares purchased or subscribed' must not be completed alone</p>

21. Total number of shares held at the end of the period

Error	Parser level
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22. Total cost or market value of the shares held at the end of the period

Error Number	601713
Error	'Total cost or market value of the shares held at the end of the period' is > 0 and the 'Total number of shares held at the end of the period' is '0'
Error Message	The Total cost or market value of the shares held at the end of the period must be '0' if the Total number of shares held at the end of the period is '0'

23. Specify whether the amount is

Error Number	601714
Error	'Specify whether the amount is' is absent and the 'Total number of shares held at the end of the period' is > '0'
Error Message	'Specify whether the amount is' must be present when the 'Total number of shares held at the end of the period' is > '0'

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

24. Total number of shares purchased or subscribed for

Error	Parser level
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25. Total cost of the shares purchased or subscribed for

Error Number	601715
Error	'Total cost of the shares purchased or subscribed for' is > 0 and the 'Total number of shares purchased or subscribed for' is '0'
Error Message	The 'Total cost of the shares purchased or subscribed for' must be '0' if the 'Total number of shares purchased or subscribed for' 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

Error	Parser level
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27. Total amount of any consideration received from the sale or disposal of the shares in the sponsoring employer company

Error Number	601716
Error	'Total amount of any consideration received from the sale or disposal of the shares in the sponsoring employer company' is > 0 and the 'Total number of shares sold, or otherwise disposed of' is '0'
Error Message	The 'Total amount of any consideration received from the sale or disposal of the shares in the sponsoring employer company' must be '0' if the 'Total number of shares sold, or otherwise disposed of' is '0'

28. Were any disposals made to a connected party or connected parties

Error Number	601717
Error	'Were any disposals made to a connected party or connected parties' is absent and the 'Total number of shares sold, or otherwise disposed of' is > '0'
Error Message	'Were any disposals made to a connected party or connected parties' must be present when 'Total number of shares sold, or otherwise disposed of' is > '0'

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

29. Total amount of any dividends or other receipts

Error	Parser level
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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)

Error	Parser level
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31. The Company Registration Number (CRN) of the company or companies to which the shares relate (d)

Error	Parser level
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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 item 32&33]

The scheme is an occupational pension scheme, and 'at anytime from xx/xx/xxxx to xx/xx/xxxx, the scheme did not 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 connected with the sole owner or partner of a business which is a sponsoring employer? or
d. a member or a person connected with a member? and at anytime from xx/xx/xxxx to xx/xx/xxxx, the scheme did not either directly or indirectly, own any land or interest in land that it had acquired from a connected party or connected parties

Error Number	601718
Error	The scheme is an occupational pension scheme, and 'at anytime from xx/xx/xxxx to xx/xx/xxxx, the scheme did not 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 connected with the sole owner or partner of a business which is a sponsoring employer? or d. a member or a person connected with a member? and at anytime from xx/xx/xxxx to xx/xx/xxxx, the scheme did not either directly or indirectly, own any land or interest in land that it had acquired from a connected party or connected parties and 'SchemeReturn/OccupationalScheme/LandOwnedPeriodEnd' section is present
Error Message	If the scheme is an occupational pension scheme, and 'at anytime from xx/xx/xxxx to xx/xx/xxxx, the scheme did not 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 connected with the sole owner or partner of a business which is a sponsoring employer? or d. a member or a person connected with a member? and at anytime from xx/xx/xxxx to xx/xx/xxxx, the scheme did not either directly or indirectly, own any land or interest in land that it had acquired from a connected party or connected parties, 'SchemeReturn/OccupationalScheme/LandOwnedPeriodEnd' section must be absent

32. Total cost or market value of any land or interest in land owned by the scheme at the end of the period

Error	Parser level
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33. Specify whether the amount is	
Error Number	601719
Error	'Specify whether the amount is' is absent and the 'Total cost or market value of any land or interest in land owned by the scheme at the end of the period' is > '0'
Error Message	'Specify whether the amount is' must be present when the 'Total cost or market value of any land or interest in land owned by the scheme at the end of the period' is > '0'

34. Total cost of any land or interest in land or premium paid to acquire a leasehold interest in land	
Error	Parser level

35. Total sale proceeds of any land or interest in land sold or premiums received for a leasehold interest in land	
Error	Parser level

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	
Error	Parser level

37. Specify whether the amount is	
Error Number	601720
Error	'Specify whether the amount is' is absent and 'If any land or interest in land was disposed of without any consideration state the cost or market value' is present
Error Message	'Specify whether the amount is' must be present 'If any land or interest in land was disposed of without any consideration state the cost or market value' is present

38. Were any disposals made to a connected party or connected parties	
Error Number	601721
Error	'Were any disposals made to a connected party or connected parties' is absent and 'If any land or interest in land was disposed of without any consideration state the cost or market value' is present
Error Message	'Were any disposals made to a connected party or connected parties' must be present 'If any land or interest in land was disposed of without any consideration state the cost or market value' is present
Error Number	601722
Error	'Were any disposals made to a connected party or connected parties' is absent and 'Total sale proceeds of any land or interest in land sold or premiums received for a leasehold interest in land' is > '0'
Error Message	'Were any disposals made to a connected party or connected parties' must be present when 'Total sale proceeds of any land or interest in land sold or premiums received for a leasehold interest in land' is > '0'

39. Total amount of income received from land or interest in land	
Error	Parser level

40. Was any part of the land or interest in land residential property as defined in Schedule 29A of Finance Act 2004?	
Error	Parser level

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.

The scheme is an occupational pension scheme, and 'at anytime from xx\xx\xxxx to xx\xx\xxxx, the scheme did not 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 connected with the sole owner of partner of a business which is a sponsoring employer? or
d. a member or a person connected with a member? and at any time from xx\xx\xxxx to xx\xx\xxxx, there were no amounts outstanding from loans made to a connected party or connected parties'

Error Number	601723
Error	The scheme is an occupational pension scheme, and 'at anytime from xx\xx\xxxx to xx\xx\xxxx, the scheme did not 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 connected with the sole owner of partner of a business which is a sponsoring employer? or d. a member or a person connected with a member? and at any time from xx\xx\xxxx to xx\xx\xxxx, there were no amounts outstanding from loans made to a connected party or connected parties' and 'SchemeReturn/OccupationalScheme/OutstandingLoans' section is present
Error Message	If the scheme is an occupational pension scheme, and 'at anytime from xx\xx\xxxx to xx\xx\xxxx, the scheme did not 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 connected with the sole owner of partner of a business which is a sponsoring employer? or d. a member or a person connected with a member? and at any time from xx\xx\xxxx to xx\xx\xxxx, there were no amounts outstanding from loans made to a connected party or connected parties', 'SchemeReturn/OccupationalScheme/OutstandingLoans' section must be absent

41. Total amount outstanding at the end of the period

Error	Parser level
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42. Total amount of any loans made

Error	Parser level
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43. Total amount of any loans repaid

Error	Parser level

44. Total amount of interest received

Error	Parser level

Assets acquired from a connected party

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.

The scheme is an occupational pension scheme, and 'at anytime from xx\xx\xxxx to xx\xx\xxxx, the scheme did not 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 connected with the sole owner of partner of a business which is a sponsoring employer? or
d. a member or a person connected with a member? and at any time from xx\xx\xxxx to xx\xx\xxxx, the scheme did not, either directly or indirectly, own any assets acquired from a connected party, other than shares in the sponsoring employer if it was a company, land, interest or loans'

Error Number	601724
Error	The scheme is an occupational pension scheme, and 'at anytime from xx\xx\xxxx to xx\xx\xxxx, the scheme did not, 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 connected with the sole owner of partner of a business which is a sponsoring employer? or d. a member or a person connected with a member? and at any time from xx\xx\xxxx to xx\xx\xxxx, the scheme did not, either directly or indirectly, own any assets acquired from a connected party, other than shares in the sponsoring employer if it was a company, land, interest or loans' and 'SchemeReturn/OccupationalScheme/ConnectedPartyAssets' section is present
Error Message	If the scheme is an occupational pension scheme, and 'at anytime from xx\xx\xxxx to xx\xx\xxxx, the scheme did not, 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 connected with the sole owner of partner of a business which is a sponsoring employer? or d. a member or a person connected with a member? and at any time from xx\xx\xxxx to xx\xx\xxxx, the scheme did not, either directly or indirectly, own any assets acquired from a connected party, other than shares in the sponsoring employer if it was a company, land, interest or loans' and 'SchemeReturn/OccupationalScheme/ConnectedPartyAssets' section must be absent

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

Error	Parser level
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46. Specify whether the amount is

Error Number	601725
Error	'Specify whether the amount is' is absent and 'Total cost or market value of any assets at the end the period' is > '0'
Error Message	'Specify whether the amount is' must be present when the 'Total cost or market value of any assets at the end the period' is > '0'

Assets acquired during the period [data items 47-49]

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

Error Number	601726
Error	'Nature of any assets acquired' is absent and 'Other (Provide brief description)' is absent and 'Total cost of assets acquired' is present
Error Message	'Nature of any assets acquired' and / or 'Other (Provide brief description)' must be present when the 'Total cost of assets acquired' is present

48. Other (Provide brief description)

Error	Parser level
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49. Total cost of assets acquired

Error	Parser level
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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	
Error Number	601727
Error	'Nature of any assets disposed of' is absent and 'Other (Provide brief description)' is absent and 'Total consideration received from the disposal of assets' is present
Error Message	'Nature of any assets disposed of' and / or 'Other (Provide brief description)' must be present when the 'Total consideration received from the disposal of assets' is present

52. Other (Provide brief description)	
Error	Parser level

53. Total consideration received from the disposal of assets	
Error	Parser level

54. Were any disposals made to a connected party or connected parties?	
Error	Parser level

Total

55. Total amount of income received from assets	
Error	Parser level

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.

The scheme is an occupational pension scheme, and 'at anytime from xx/xx/xxxx to xx/xx/xxxx, the scheme did not 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 connected with the sole owner of partner of a business which is a sponsoring employer? or
d. a member or a person connected with a member? at any time from xx\xx\xxxx to xx\xx\xxxx, did not have cash, cash on deposit or any current account balances and the scheme did not have an aggregate of payments greater than £100,000 and/or assets greater than £400,000 and 'Amount £400,00 or less' is present

Error Number	601728
Error	The scheme is an occupational pension scheme, and 'at anytime from xx/xx/xxxx to xx/xx/xxxx, the scheme did not 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 connected with the sole owner of partner of a business which is a sponsoring employer? Or d. a member or a person connected with a member? and at any time from xx\xx\xxxx to xx\xx\xxxx, did not have cash, cash on deposit or any current account balances and the scheme did not have an aggregate of payments greater than £100,000 and/or assets greater than £400,000 and 'Amount £400,00 or less' is present and 'SchemeReturn/OccupationalScheme/Cash' section is present
Error Message	If the scheme is an occupational pension scheme, and 'at anytime from xx/xx/xxxx to xx/xx/xxxx, the scheme did not 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 connected with the sole owner of partner of a business which is a sponsoring employer? Or d. a member or a person connected with a member? and at any time from xx\xx\xxxx to xx\xx\xxxx, did not have cash, cash on deposit or any current account balances and the scheme did not have an aggregate of payments greater than £100,000 and/or assets greater than £400,000 and 'Amount £400,00 or less' is present 'SchemeReturn/OccupationalScheme/Cash' section must be absent

56. Total amount of all cash and bank balances at the beginning of the period

Error	Parser level
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57. Total amount of all cash and bank balances at the end of the period

Error	Parser level
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58. Total amount of interest credited to these accounts

Error	Parser level

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.

The scheme is an occupational pension scheme, and 'at anytime from xx/xx/xxxx to xx/xx/xxxx, the scheme did not 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 connected with the sole owner of partner of a business which is a sponsoring employer? or
d. a member or a person connected with a member? at any time from xx/xx/xxxx to xx/xx/xxxx, did not have cash, cash on deposit or any current account balances and the scheme did not have an aggregate of payments greater than £100,000 and/or assets greater than £400,000 and 'Amount £400,00 or less' is present

Error Number	601729
Error	The scheme is an occupational pension scheme, and 'at anytime from xx/xx/xxxx to xx/xx/xxxx, the scheme did not 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 connected with the sole owner of partner of a business which is a sponsoring employer? Or d. a member or a person connected with a member? and at any time from xx/xx/xxxx to xx/xx/xxxx, did not have cash, cash on deposit or any current account balances and the scheme did not have an aggregate of payments greater than £100,000 and/or assets greater than £400,000 and 'Amount £400,00 or less' is present and 'SchemeReturn/OccupationalScheme/AssetsArmsLength' section is present
Error Message	If the scheme is an occupational pension scheme, and 'at anytime from xx/xx/xxxx to xx/xx/xxxx, the scheme did not 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 connected with the sole owner of partner of a business which is a sponsoring employer? Or d. a member or a person connected with a member? and at any time from xx/xx/xxxx to xx/xx/xxxx, did not have cash, cash on deposit or any current account balances and the scheme did not have an aggregate of payments greater than £100,000 and/or assets greater than £400,000 and 'Amount £400,00 or less' is present 'SchemeReturn/OccupationalScheme/AssetsArmsLength' section must be absent

59. Total cost or market value of any assets owned at the end the period

Error	Parser level

60. Specify whether this amount is

Error Number	601730
Error	'Specify whether the amount is' is absent and 'Total cost or market value of any assets owned at the end the period' is > '0'
Error Message	'Specify whether the amount is' must be present when the 'Total cost or market value of any assets owned at the end the period' 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

Error Number	601731
Error	'Nature of any assets acquired' is absent and 'Other (Provide brief description)' is absent and 'Total cost or market value of any assets acquired' is present
Error Message	'Nature of any assets acquired' is absent and / or 'Other (Provide brief description)' must be present when the 'Total cost or market value of any assets acquired' is present

62. Other (Provide brief description)

Error	Parser level
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63. Was any part of the land or interest in land residential property as defined in Schedule 29A of Finance Act 2004?

Error Number	601758
Error	'Was any part of the land or interest in land residential property as defined in Schedule 29A of Finance Act 2004?' is absent and 'Land or interest in land?' is present
Error Message	'Was any part of the land or interest in land residential property as defined in Schedule 29A of Finance Act 2004?' must be present when 'Land or interest in land?' is present
Error Number	601759
Error	'Was any part of the land or interest in land residential property as defined in Schedule 29A of Finance Act 2004?' is present and 'Land or interest in land?' is absent
Error Message	If 'Land or interest in land?' is absent 'Was any part of the land or interest in land residential property as defined in Schedule 29A of Finance Act 2004?' must be absent

64. Total cost of any assets acquired

Error	Parser level
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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

Error Number	601732
Error	'Nature of any assets disposed of' is absent and 'Other (Provide brief description)' is absent and 'Total consideration received from the disposal of any assets' is present
Error Message	'Nature of any assets disposed of' and / or 'Other (Provide brief description)' must be present when the 'Total consideration received from the disposal of any assets' is present

67. Other (Provide brief description)

Error	Parser level
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68. Was any part of the land or interest in land residential property as defined in Schedule 29A of Finance Act 2004?

Error Number	601760
Error	'Was any part of the land or interest in land residential property as defined in Schedule 29A of Finance Act 2004?' is absent and 'Land or interest in land?' is present
Error Message	'Was any part of the land or interest in land residential property as defined in Schedule 29A of Finance Act 2004?' must be present when 'Land or interest in land?' is present
Error Number	601761
Error	'Was any part of the land or interest in land residential property as defined in Schedule 29A of Finance Act 2004?' is present and 'Land or interest in land?' is absent
Error Message	If 'Land or interest in land?' is absent 'Was any part of the land or interest in land residential property as defined in Schedule 29A of Finance Act 2004?' must be absent

69. Total consideration received from the disposal of any assets

Error	Parser level
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70. Were any disposals made to a connected party or connected parties?

Error	Parser level
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71. Total amount of income from assets received

Error	Parser level
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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.

At anytime from xx/xx/xxxx to xx/xx/xxxx, the scheme did not, either directly or indirectly, own assets that it had acquired from either:

- a. a member or person connected with a member; or
- 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?

Error Number	601733
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Error	The scheme is a non occupational pension scheme, and at anytime from xx/xx/xxxx to xx/xx/xxxx, the scheme did not, either directly or indirectly, own assets that it had acquired from either: a. a member or person connected with a member; or 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?' and 'SchemeReturn/SupplementaryPages/Details' section is present
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Error Message	If the scheme is a non occupational pension scheme, and at anytime from xx/xx/xxxx to xx/xx/xxxx, the scheme did not, either directly or indirectly, own assets that it had acquired from either: a. a member or person connected with a member; or 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?' and 'SchemeReturn/SupplementaryPages/Details' section must be absent
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71.1 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 member or person connected with a member; or
- 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?

Error	Parser level
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Member Details

71.2 If at anytime from xx/xx/xxxx to xx/xx/xxxx, the scheme did, either directly or indirectly, own assets that it had acquired from either:
a. a member or person connected with a member; or
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?

Error Number	601763
Error	The scheme is a non occupational pension scheme and at anytime from xx/xx/xxxx to xx/xx/xxxx, the scheme did, either directly or indirectly, own assets that it had acquired from either: a. a member or person connected with a member; or 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?' and 'SchemeReturn/SupplementaryPages/Details' section is absent
Error Message	If the scheme is a non occupational pension scheme and at anytime from xx/xx/xxxx to xx/xx/xxxx, the scheme did, either directly or indirectly, own assets that it had acquired from either: a. a member or person connected with a member; or 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?' and 'SchemeReturn/SupplementaryPages/Details' section must be present

72. Title

Error	Parser level
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73. Forename

Error	Parser level
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74. Surname

Error	Parser level
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75. Address

Error	Parser level
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76. Postcode

Error	Parser level

77. Country

Error	Parser level

78. Date of birth

Reference & Wireframe Title	Member Details RP11.02
Error Number	601734
Error	Date entered is in the future
Error Message	The date of birth cannot be in the future

79. National Insurance Number

Error	Parser level

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?

Error	Parser level

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?

Error	Parser level

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 80-90 must not be completed otherwise.

The scheme is a non occupational pension scheme, and at any time during this period the scheme did, 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? and at any time during this period the scheme did, 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?	
Error Number	601766
Error	The scheme is a non occupational pension scheme, and at any time during this period the scheme did, 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? and at any time during this period the scheme did, 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? and 'SchemeReturn/SupplementaryPages/Details/Shares/Details' section is absent
Error Message	If the scheme is a non occupational pension scheme, and at any time during this period the scheme did, 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? and at any time during this period the scheme did, 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?, 'SchemeReturn/SupplementaryPages/Details/Shares/Details' section must be present

The scheme is a non occupational pension scheme, and at any time during this period the scheme did not, 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? and at any time during this period the scheme did not, 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?	
Error Number	601735
Error	The scheme is a non occupational pension scheme, and at any time during this period the scheme did not, 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? and at any time during this period the scheme did not, 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? and 'SchemeReturn/SupplementaryPages/Details/Shares/Details' section is present
Error Message	If the scheme is a non occupational pension scheme, and at any time during this period the scheme did not, 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? and at any time during this period the scheme did not, 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?, 'SchemeReturn/SupplementaryPages/Details/Shares/Details' section must be absent

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

If the scheme owned 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? and/or the member or a person connected with the member' at least one of the following data items 80, 83 and 85 must be >0.	
Error Number	601736
Error	The scheme is a non-occupational scheme and 'at anytime 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 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 ' all of the following are 0 'Total number of shares owned at the end of the period' 'Total number of shares purchased or subscribed for' 'Total number of shares sold, or otherwise disposed of'
Error Message	If the scheme is a non-occupational scheme and 'at anytime 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 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' at least one of the following must be >0 'Total number of shares owned at the end of the period' 'Total number of shares purchased or subscribed for' 'Total number of shares sold, or otherwise disposed of'

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.

Shares in the sponsoring employer if it was a company	
Error Number	601737
Error	The scheme is non-occupational and if 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 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' and the following combinations are absent Sub-section F. 'Shares held at the end of the period' alone or with either or both of sub-sections G. 'Shares purchased or subscribed' and/or H. 'Shares sold or otherwise disposed of' Sub-section H. 'Shares sold or otherwise disposed of' alone or with sub-section G. 'Shares purchased or subscribed' Sub-section G. 'Shares purchased or subscribed' must not be completed alone
Error Message	If the scheme is non-occupational and if 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 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' the following combinations must be present Sub-section F. 'Shares held at the end of the period' alone or with either or both of sub-sections G. 'Shares purchased or subscribed' and/or H. 'Shares sold or otherwise disposed of' Sub-section H. 'Shares sold or otherwise disposed of' alone or with sub-section G. 'Shares purchased or subscribed' Sub-section G. 'Shares purchased or subscribed' must not be completed alone

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	
Error	Parser level

81. Total cost or market value of the shares owned at the end of the period	
Error Number	601738
Error	'Total cost or market value of the shares owned at the end of the period' is not '0 and the 'Total number of shares owned at the end of the period' is '0'
Error Message	'Total cost or market value of the shares owned at the end of the period' must be '0' if the 'Total number of shares owned at the end of the period' is '0'

82. Specify whether the amount is	
Error Number	601739
Error	'Specify whether the amount is' is absent and 'Total number of shares owned at the end of the period' is > '0'
Error Message	'Specify whether the amount is' must be present when the 'Total number of shares owned at the end of the period' is > '0'

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

83. Total number of shares purchased or subscribed for	
Error	Parser level

84. Total cost of the shares purchased or subscribed for	
Error Number	601740
Error	'Total cost of the shares purchased or subscribed for' is not '0' and the 'Total number of shares purchased or subscribed for' is '0'
Error Message	'Total cost of the shares purchased or subscribed for' must be '0' if the 'Total number of shares purchased or subscribed for' 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	
Error	Parser level

86. Total amount of any consideration received from the sale or disposal of shares	
Error Number	601741
Error	'Total amount of any consideration received from the sale or disposal of shares' is not '0' and the 'Total number of shares sold or otherwise disposed of' is '0'
Error Message	The 'Total amount of any consideration received from the sale or disposal of shares' must be '0' if the 'Total number of shares sold or otherwise disposed of' is '0'

87. Were any disposals made to a connected party or connected parties?

Error Number	601742
Error	'Were any disposals made to a connected party or connected parties?' is absent and 'Total number of shares sold or otherwise disposed of' is > '0'
Error Message	'Were any disposals made to a connected party or connected parties?' must be present when the 'Total number of shares sold or otherwise disposed of' is > '0'

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

88. Total amount of any dividends or other receipts

Error	Parser level

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)

Error	Parser level

90. The Company Registration Number (CRN) of the company or companies to which the shares relate(d)

Error	Parser level

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?

Error	Parser level

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?

Error	Parser level

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, 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? and/or the member or a person connected with the member'

The scheme is a non occupational pension scheme, and at any time during this period the scheme did, either directly or indirectly, own assets that it had acquired from either (a) a member or person connected with a member or a close company or close companies in which the member or a person connected with the member was a director or (b) land, including an interest in land or tangible moveable property acquired at arms length and at any time during this period the scheme did, either directly or indirectly, own any land or interest in land 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

Error Number	601764
Error	The scheme is a non occupational pension scheme, and at any time during this period the scheme did, either directly or indirectly, own assets that it had acquired from either (a) a member or person connected with a member or a close company or close companies in which the member or a person connected with the member was a director or (b) land, including an interest in land or tangible moveable property acquired at arms length and at any time during this period the scheme did, either directly or indirectly, own any land or interest in land 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 and 'SchemeReturn/SupplementaryPages/Details/LandOrInterest/Details' section is absent.
Error Message	If the scheme is a non occupational pension scheme, and at any time during this period the scheme did, either directly or indirectly, own assets that it had acquired from either (a) a member or person connected with a member or a close company or close companies in which the member or a person connected with the member was a director or (b) land, including an interest in land or tangible moveable property acquired at arms length and at any time during this period the scheme did, either directly or indirectly, own any land or interest in land 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 and 'SchemeReturn/SupplementaryPages/Details/LandOrInterest/Details' section must be present

The scheme is a non occupational pension scheme, and at any time during this period the scheme did, either directly or indirectly, own assets that it had acquired from either (a) a member or person connected with a member or a close company or close companies in which the member or a person connected with the member was a director or (b) land, including an interest in land or tangible moveable property acquired at arms length and at any time during this period the scheme did not, either directly or indirectly, own any land or interest in land 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

Error Number	601743
Error	The scheme is a non occupational pension scheme, and at any time during this period the scheme did, either directly or indirectly, own assets that it had acquired from either (a) a member or person connected with a member or a close company or close companies in which the member or a person connected with the member was a director or (b) land, including an interest in land or tangible moveable property acquired at arms length and at any time during this period the scheme did not, either directly or indirectly, own any land or interest in land 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 and 'SchemeReturn/SupplementaryPages/Details/LandOrInterest/Details' section is present
Error Message	If the scheme is a non occupational pension scheme, and at any time during this period the scheme did, either directly or indirectly, own assets that it had acquired from either (a) a member or person connected with a member or a close company or close companies in which the member or a person connected with the member was a director or (b) land, including an interest in land or tangible moveable property acquired at arms length and at any time during this period the scheme did not, either directly or indirectly, own any land or interest in land 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 and 'SchemeReturn/SupplementaryPages/Details/LandOrInterest/Details' section must be absent

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

Error	Parser level
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92. Specify whether this amount is

Error Number	601744
Error	'Specify whether this amount is' is absent and 'Total cost or market value of any land or interest in land at the end of the period' is > '0'
Error Message	'Specify whether this amount is' must be present when the 'Total cost or market value of any land or interest in land at the end of the period' is > '0'

93. Total cost of any land or interest in land or premium paid to acquire a leasehold interest in land

Error	Parser level
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94. Total sale proceeds of any land or interest in land or premium received on the disposal of a leasehold interest in land

Error	Parser level
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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

Error	Parser level
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96. Specify whether this amount is

Error Number	601745
Error	'Specify whether this amount is' is absent and 'If any land or interest in land was disposed of without any consideration state the total cost or market value' is present
Error Message	'Specify whether this amount is' must be present 'If any land or interest in land was disposed of without any consideration state the total cost or market value' is present

97. Were any disposals made to a connected party or connected parties?	
Error Number	601746
Error	'Were any disposals made to a connected party or connected parties' is absent and 'If any land or interest in land was disposed of without any consideration state the cost or market value' is present
Error Message	'Were any disposals made to a connected party or connected parties' must be present 'If any land or interest in land was disposed of without any consideration state the cost or market value' is present
Error Number	601747
Error	'Were any disposals made to a connected party or connected parties' is absent and 'Total sale proceeds of any land or interest in land sold or premiums received for a leasehold interest in land' is > '0'
Error Message	'Were any disposals made to a connected party or connected parties' must be present when 'Total sale proceeds of any land or interest in land sold or premiums received for a leasehold interest in land' is > '0'

98. Total amount of income received from land or interest in land	
Error	Parser level

99. Was any part of the land or interest in land residential property as defined in Schedule 29A of Finance Act 2004?	
Error	Parser level

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	
Error	Parser level

101.Specify whether this amount is	
Error Number	601748
Error	'Specify whether this amount is' is absent and 'Total cost or market value of any land or interest in land at the end of the period' is > '0'
Error Message	'Specify whether this amount is' must be present when 'Total cost or market value of any land or interest in land at the end of the period' is > '0'

102.Total cost of any land or premium paid to acquire a leasehold interest in land

Error	Parser level
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103.Total sale proceeds of any land or interest in land or premium received on the disposal of a leasehold interest in land

Error	Parser level
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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

Error	Parser level
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105.Specify whether this amount is

Error Number	601749
Error	'Specify whether this amount is' is absent and 'If any land or interest in land was disposed of without any consideration state the total cost or market value' is present
Error Message	'Specify whether this amount is' must be present when 'If any land or interest in land was disposed of without any consideration state the total cost or market value' is present

106.Were any disposals made to a connected party or connected parties?

Error Number	601750
Error	'Were any disposals made to a connected party or connected parties' is absent and 'If any land or interest in land was disposed of without any consideration state the cost or market value' is present
Error Message	'Were any disposals made to a connected party or connected parties' must be present 'If any land or interest in land was disposed of without any consideration state the cost or market value' is present
Error Number	601751
Error	'Were any disposals made to a connected party or connected parties' is absent and 'Total sale proceeds of any land or interest in land sold or premiums received on the disposal of a leasehold interest in land' is > '0'
Error Message	'Were any disposals made to a connected party or connected parties' must be present when 'Total sale proceeds of any land or interest in land sold or premiums received on the disposal of a leasehold interest in land' is > '0'

107.Total amount of income received from land or interest in land

Error	Parser level
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108. Was any part of the land or interest in land residential property as defined in Schedule 29A of Finance Act 2004?

Error	Parser level
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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?

Error	Parser level
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108.2 At any time during this period did the scheme, either directly or indirectly, own any assets other shares, land or interest in land acquired from the member or a person connected with the member?

Error	Parser level
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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 did, either directly or indirectly, own any assets other than land or shares in a close company or close companies in which the member or a person connected with the member was a director that it had 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

The scheme is a non occupational pension scheme, and at any time during this period the scheme did, either directly or indirectly, own: (a) assets that it had acquired from either a member or person connected with a member or a close company or close companies in which the member or a person connected with the member was a director or (b) land, including an interest in land or tangible moveable property acquired at arms length and at any time during this period the scheme did, either directly or indirectly, own any assets other than land or shares in a close company or close companies in which the member or a person connected with the member was a director that it had acquired from (a) a close company or close companies in which the member or a person connected to the member was a director and/or (b) the member or a person connected with the member

Error Number	601765
Error	The scheme is a non occupational pension scheme, and at any time during this period the scheme did, either directly or indirectly, own: (a) assets that it had acquired from either a member or person connected with a member or a close company or close companies in which the member or a person connected with the member was a director or (b) land, including an interest in land or tangible moveable property acquired at arms length and at any time during this period the scheme did, either directly or indirectly, own any assets other than land or shares in a close company or close companies in which the member or a person connected with the member was a director that it had acquired from (a) a close company or close companies in which the member or a person connected to the member was a director and/or (b) the member or a person connected with the member and ' SchemeReturn/SupplementaryPages/Details/OtherAssets/Details ' section is absent
Error Message	If the scheme is a non occupational pension scheme, and at any time during this period the scheme did, either directly or indirectly, own: (a) assets that it had acquired from either (a) a member or person connected with a member or a close company or close companies in which the member or a person connected with the member was a director or (b) land, including an interest in land or tangible moveable property acquired at arms length and at any time during this period the scheme did, either directly or indirectly, own any assets other than land or shares in a close company or close companies in which the member or a person connected with the member was a director that it had acquired from (a) a close company or close companies in which the member or a person connected to the member was a director and/or (b) the member or a person connected with the member ' SchemeReturn/SupplementaryPages/Details/OtherAssets/Details ' section must be present

The scheme is a non occupational pension scheme, and at any time during this period the scheme did, either directly or indirectly, own assets that it had acquired from either (a) a member or person connected with a member or a close company or close companies in which the member or a person connected with the member was a director or (b) land, including an interest in land or tangible moveable property acquired at arms length and at any time during this period the scheme did not, either directly or indirectly, own any assets other than land or shares in a close company or close companies in which the member or a person connected with the member was a director that it had acquired from (a) a close company or close companies in which the member or a person connected to the member was a director and/or (b) the member or a person connected with the member	
Error Number	601752
Error	The scheme is a non occupational pension scheme, and at any time during this period the scheme did not, either directly or indirectly, own: (a) assets that it had acquired from either (a) a member or person connected with a member or a close company or close companies in which the member or a person connected with the member was a director or (b) land, including an interest in land or tangible moveable property acquired at arms length and at any time during this period the scheme did not, either directly or indirectly, own any assets other than land or shares in a close company or close companies in which the member or a person connected with the member was a director that it had acquired from (a) a close company or close companies in which the member or a person connected to the member was a director and/or (b) the member or a person connected with the member and ' SchemeReturn/SupplementaryPages/Details/OtherAssets/Details ' section is present.
Error Message	If the scheme is a non occupational pension scheme, and at any time during this period the scheme did not, either directly or indirectly, own: (a) assets that it had acquired from either (a) a member or person connected with a member or a close company or close companies in which the member or a person connected with the member was a director or (b) land, including an interest in land or tangible moveable property acquired at arms length and at any time during this period the scheme did not, either directly or indirectly, own any assets other than land or shares in a close company or close companies in which the member or a person connected with the member was a director that it had acquired from (a) a close company or close companies in which the member or a person connected to the member was a director and/or (b) the member or a person connected with the member ' SchemeReturn/SupplementaryPages/Details/OtherAssets/Details ' section must be absent.

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	
Error	Parser level

110.Specify whether this amount is	
Error Number	601753
Error	'Specify whether this amount is' is absent and 'Total cost or market value of any assets owned at the end of the period' is > '0'
Error Message	'Specify whether this amount is' must be present when 'Total cost or market value of any assets owned at the end of the period' 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	
Error Number	601754
Error	'Nature of any assets acquired' is absent and 'Other (Provide brief description)' is absent and 'Total cost of any assets acquired' is present
Error Message	'Nature of any assets acquired' and / or 'Other (Provide brief description)' must be present when the 'Total cost of any assets acquired' is present

113. Other (Provide brief description)	
Error	Parser level

114. Total cost of any assets acquired	
Error	Parser level

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	
Error Number	601755
Error	'Nature of any assets disposed of' is absent and 'Other (Provide brief description)' is absent and 'Total consideration received from the disposals of assets' is present
Error Message	'Nature of any assets disposed of' and / or 'Other (Provide brief description)' must be present when the 'Total consideration received from the disposals of assets' is present

117. Other (Provide brief description)	
Error	Parser level

118.Total consideration received from the disposal of assets

Error	Parser level
-------	--------------

119.Were any disposals made to a connected party or connected parties?

Error	Parser level
-------	--------------

Total Income

120.Total amount of any income received

Error	Parser level
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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'.

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

Error	Parser level
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122.Specify whether this amount is

Error Number	601756
Error	'Specify whether this amount is' is absent and 'Total cost or market value of any tangible moveable property owned at the end of the period' is > '0'
Error Message	'Specify whether this amount is' must be present when 'Total cost or market value of any tangible moveable property owned at the end of the period' is > '0'

123.Total cost of any tangible moveable property acquired

Error	Parser level
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124.Total amount of any consideration received from the disposal of tangible moveable property

Error	Parser level
-------	--------------

125.Were any disposals made to a connected party or connected parties?

Error Number	601757
Error	'Were any disposals made to a connected party or connected parties?' is absent and 'Total amount of any consideration received from the disposal of tangible moveable property' is > '0'
Error Message	'Were any disposals made to a connected party or connected parties?' must be present when 'Total amount of any consideration received from the disposal of tangible moveable property' is > '0'

126.Total amount of income received from tangible moveable property

Error	Parser level
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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

Error	Parser level
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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

Error	Parser level
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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 tax return has been approved by the Scheme Administrator named below

Error	Parser level

130.The Scheme Administrator has authorised me to submit this return

Error	Parser level

Scheme Administrator Details

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

131.Scheme Administrator ID

Error Number	Parser level
Error Number	701712
Error	Scheme Administrator ID does not match the Scheme Administrator ID held on record and it is a post A-day scheme.
Error Message	The submission has been rejected, as you are not associated with this Pension Scheme. Please contact the current Scheme Administrator to create an association between you and the scheme. You will need to supply the Scheme Administrator with your Scheme Administrator ID.

132.Title

Error	Parser level

133. Forename

Error

Parser level

134. Surname

Error

Parser level

If the Scheme Administrator is a company or organisation

135. Company or organisation name

Error

Parser level

136. Address

Error

Parser level

137. UK Postcode

Error

Parser level

138. Country

Error

Parser level

139. Scheme Administrator e-mail

Error

Parser level

140. Scheme Administrator telephone number

Error	Parser level

6. Success Response Messages

1. Successful Submission Response

Message Number	701700
Response	Notifying the actor of a successful submission
Response Message	Thank you for submitting this information. Please note you will not be able to view or change this information until 24 hours have elapsed.