

## **Changes to Guidance notes for ss17/18 reporting for year 2009/10**

### **Data encryption**

This is still at the forefront of what we do. The new section, number 8, inserted last year has been shortened to remove the ongoing situation information. This latest information is provided by the security bulletins we publish as and when necessary. We cannot insist that data transfers are encrypted but the Data Protection Act puts the responsibility for security firmly on the sender of the data until it is received at its intended destination. The new section provides help and further HMRC contacts to provide help to people making ss17/18 returns.

### **Continuing improvement in clarity**

We have continued to make changes to improve the clarity of the notes. We completely overhauled the magnetic media specifications this year. They are clearer, shorter and easier to read. We have not changed very much but we have now added guidance on the previously announced TYPE 3 Records changes.

### **New number for paper returns Orderline again**

As reported last year our Orderline for paper returns has another new number 0845 900 0404. We have incorporated it into the relevant places in the notes.

### **Deeply Discounted Securities**

We have the power to ask for more information than we currently do about this type of investment. We are not using that power this year. If, in the future, we choose to increase the amount of information we want you to put on your return we will announce that widely. Until then the amount of information needed about deeply discounted securities will remain as per section 4 of the guidance notes.

### **Unclaimed Assets Scheme**

These accounts are currently reportable if you are paying interest and you have a reportable address. In most cases you will only have a "gone away" address. The new scheme, which we hope will start during 2009/10, has not been finalised. Complete guidance will be issued before it starts which may be mid-year. In general when accounts are transferred to the "fund" your reporting obligations are put into suspension. When the money is reunited with its owner any accumulated interest paid should be reported in the year in which the account is reunited. This type of procedure will be the familiar missing account holder procedure already laid down in the guidance notes (s17, para 4.8.7; s18, para 4.10.7).