



Combined S17 / SI 03/3297

Magnetic Media Specification

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1. Introduction

1.1 This version of the specification

You should use this version of the magnetic media specification for reporting for the year ending 05/04/11 (2010-11) onwards. There have been some very minor amendments to what you must do since the last version of this specification (published on 24/2/10). These changes have been highlighted in the text and are on the changes sheet. The text has been revised to make it easier to understand and follow without altering very much of what it asks you to do.

This specification must be used to make information returns required by Section 17 Taxes Management Act 1970 (hereafter "s17") for tax years 2010-11 onward, or to make a s17 return combined with report under the Reporting of Savings Income Information Regulations 2003 also known as a European Savings Directive Report (hereafter "SI 03/3297"). There is no separate magnetic media specification for making just SI 03/3297 reports. You may use the SI 03/3297 only parts of this specification for that if you wish.

1.2 Financial Institution returns under s17

HM Revenue & Customs (hereafter "we") can issue a notice under Section 17 Taxes Management Act 1970 (hereafter "s17") for a specified tax year to any person who, in the ordinary course of their business, pays or credits interest in respect of deposits. Throughout these notes, when referring to s17, "interest" should be taken as including dividends paid by building societies. S17 reporting is limited to deposit-takers and building societies (hereafter referred to as "financial institutions" or "you").

Strictly, Building Society Permanent Interest Bearing Shares (PIBS) should be reported under Section 18 TMA 1970, but building societies can, if they wish, include PIBS interest on their s17 return.

Local Authorities should also make s18 returns but may, if they wish, make their return of interest they have paid or credited using this s17 specification. It allows for slightly different information to be put into the return.

This specification only describes the format in which financial institutions should submit their s17 return to us. For details of what to put into the return see the guidance note for the year you are reporting. This is available on our website at:-

It may reduce the size of your return if you report only once per customer account. In particular if you operate "customer based" systems you should only report accounts once together with the relevant "Customer Details". If interest payments during the tax year are held separately on an account you should calculate the total interest paid or credited in respect of the account and include this in the account record.

1.3 Paying Agents reporting under SI 03/3297

The Reporting of Savings Income Information Regulations 2003 (hereafter "SI 03/3297") requires a report to be made to us when a 'paying agent' makes or a 'receiving agent' receives a 'savings income payment' to or on behalf of 'relevant payees'. They also require paying agents to report any savings income payments they make to 'residual entities'. In this specification (this document you are reading) we use the term 'paying agent' when referring to those reporting under SI 03/3297, but the definition is equally valid for receiving agents making SI 03/3297 reports.

We have produced a detailed Guidance Note that explains these terms and who needs to report. It is on our website at:

<http://www.hmrc.gov.uk/esd-guidance/sir-guidance.pdf>

If you need to make an SI 03/3297 only return (only references beginning with X) you must use the specification for s18.

1.4 Where to send your Return

Send your return to CNI at the address below. **DO NOT SEND YOUR RETURN TO CAR AUDIT.**

HM Revenue & Customs,
Centre for National Information,
Financial Institution Returns Management,
Ty Glas Road,
Llanishen,
CARDIFF,
CF14 5ZG.

Telephone Number:

0292 032 6379 / 7285

1.5 Help on completion of returns

If you need help in completing your return, please contact CNI using the details in section 10 Appendix G: Contact information.

1.6 Timetable of events for reporting year

Month	Event
February	S17 Notices and SI 03/3297 reminders to report These are sent to your Head Office Address around the end of February each year.
March	Labels and Submission Documents Your magnetic media labels and submission documents (containing the latest information we hold in respect of the make up of your Return) will be sent to your Head Office liaison Officer by the end of March each year. If you receive a notice but no submission documents please contact CNI at the address in para 1.4. Alternatively a blank form is on our website for you to print off and use with your submissions (see paragraph 1.7).
05/04/XX	Tax year for your return ends.
19 April XX	SI 03/3297 only You can avoid liability to a penalty if you tell us by 19 April following a tax year (e.g. 06/04/08 to 05/04/09) that you need to make an SI 03/3297 return.

Month	Event
30 June XX	Return Submission Send your return to CNI at their address in para 1.4. We should receive it no later than the delivery date in the S17 / SI 03/3297 Notice we send you. Generally this will be 30 June. Please make sure your return is accompanied by the correct Submission Documents. <u>We strongly recommend that your return is well packaged and you send it securely by means that record delivery or that can be tracked in the case of delivery failure.</u> If you appoint a courier or chose personal delivery please ensure delivery is made during office hours. Please ensure that all media is clearly labelled or marked to identify the data source.

1.7 Test Files

You may arrange to send test files to us (to CNI at their address in para 1.4) to check that your returns meet our specifications. Only a sample of data should be submitted, on hard media, for testing. We are unable to accept any data sent via email or the internet. These tests confirm that you have accurately produced a return that complies with this specification not the reliability of the data in the return. Auditors will undertake tests on the accuracy and completeness of the data in the return only after your final submission. Test tapes/disks should be suitably labelled and accompanied by the appropriate submission document (clearly labelled TEST), which can be downloaded from our website:

<http://www.hmrc.gov.uk/s17-s18guidance/test-submission.pdf>

1.8 Return of media

After uploading your return to our computers we will securely destroy the media you have sent us. This is because of the problems with ensuring that any media we clean and return to you doesn't actually have any information still on it.

1.9 HMRC website

All the guidance notes and codes you may need are on our website, which can be reached through the following link.

<http://www.hmrc.gov.uk/esd-guidance/s17-s18-si-reporting.htm>

2. Glossary

2.1 Returns and reports

For simplicity, a report under SI 03/3297 is referred to in this specification as a return, like the s17 return. This allows the word 'report' to be used for the output of information from your computer system that you then turn into the 'return' you send us.

2.2 Sub-returns

Returns consist of one or more sub-returns. Sub-returns are required because some financial institutions or paying agents cannot provide all their information on one return for a number of reasons. They

- may be producing their return on different media or from different systems: or,
- may have a regional business structure and so cannot collate the information onto one return.

If part or all of the return is on paper you must collate this in one sub-return.

Sub Returns are an important part of many financial institutions returns and we try to accommodate any requests to split returns into various sub-returns. If you want to ask for additional sub-returns please contact CNI at the address in Appendix G para **Error! Reference source not found.1.**

2.3 Batches

We are limited to reading and processing a maximum of one Gbyte of data at a time. So, where a sub-return is bigger than this, you must divide it into a number of reproducible batches.

Each sub-return can consist of one or more batches of up to one Gbyte each. A sub-return/report larger than one Gbyte **must** be split into batches. A sub-return that is one Gbyte or less may be submitted in one batch. We would expect only one batch of less than ½ Gbyte per sub-return.

You must be able to reproduce the batches you submit if, for any reason, we cannot use the original versions.

2.4 File Header Formats

You must not provide file headers for returns on floppy disks, CDs, DVDs or memory sticks. Header Formats for other types of media (tapes and cartridges) are in Appendix C.

2.5 Allowable Character Sets

We can accept returns in either upper or lower case characters or any mixture of the two. All Headers and data must be encoded in ISO Latin 1 or EBCDIC character sets. The allowable characters from these sets are described in Appendix D.

2.6 Structured/Unstructured Names

This refers to the formatting of your client's names in a return.

Structured means the components (TITLE, INITIALS, FORENAME(S) and SURNAME) are held separately as several named fields.

Example:

(Reportable) Participant's Title: "Mr"
(Reportable) Participant's Forenames/Initials: "FRANK A"
(Reportable) Participant's Surname: "BLOGGS"

Unstructured means the name details are presented together in a single free text field. Each name can only be reproduced in one way but there is no need for all the names to be recorded in the same way.

Example:

(Reportable) Participant Name: "Mr FRANK A BLOGGS"
(Reportable) Participant Name: "BLOGGS, Vera, MRS"

2.7 R85 Gross Registered (S17 only)

Participants in accounts may register themselves to receive interest without tax being withheld by completing one of our R85 forms and sending it to you. This is a self-registration system. We do not get involved in checking the R85 forms before you send us your s17 return.

2.7.1 Account Level

An account is R85 gross registered if all of the participants of the account have self-registered.

An account is partly R85 gross registered if at least one (but not all) of the participants of the account has self-registered.

2.7.2 Participant Level

A participant is R85 gross registered if they have completed an R85 form and given it to you for the account.

2.8 Authorised Investment Fund (AIF)

This is a more modern group term for the type of investment vehicle that includes Authorised Unit Trusts (AUT) and Open Ended Investment Companies (OEIC) amongst others. We have replaced AUT and OEIC throughout our ss17/18 Guidance with AIF.

3. Return Format

3.1 Record Types

Four record types are required within your return. These are:

TYPE 1

These give us information about you. It also allows you to define the length of some of the fields you will use in the TYPE 2 and TYPE 3 records that come after it.

TYPE 2 (one or more per TYPE 1 record)

These give us information about the Accounts (for S17) or accounts / instruments (for SI 03/3297) you are reporting on.

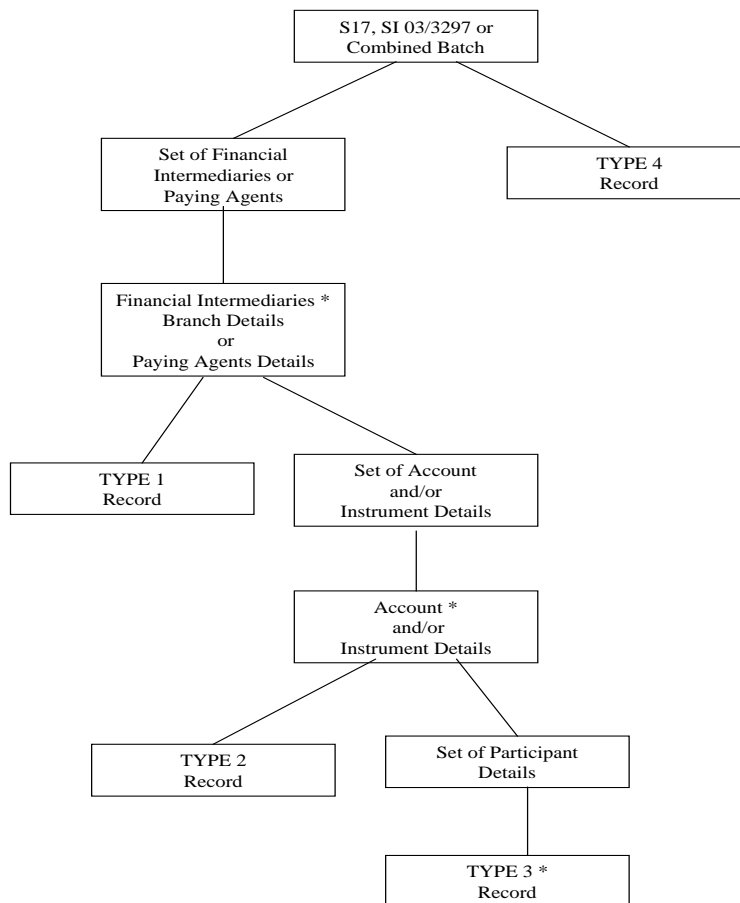
TYPE 3 (one or more per TYPE 2 record)

These give us the detailed customer information on participants (for S17) or reportable participants (for SI 03/3297)

TYPE 4 (one per batch)

This gives error control information for the Batch and a count of the type 2 records.

The I/O structure of the process is shown in Jackson form below (the asterisks show where there may be more than one of an item):-



3.2 TYPE 1 Record – financial institution or paying agent information

A batch may contain one or more TYPE 1 records. If you are “branch-based” then you may have several TYPE 1 records within one batch. If you are not “branch-based” then there will only be one TYPE 1 record within each batch.

The TYPE 1 record contains dynamic field definitions (dynamically defined fields) that, instead of data, specify the length of character data fields used in the TYPE 2 and TYPE 3 records that follow it. These definitions cater for the differing field sizes and formats that we may receive from different financial institutions. A single definition is permitted for each field which will apply to all instances of the Data Item within the TYPE 2 and 3 records following the TYPE 1 record.

EXAMPLE:

If you have defined five Address Lines of 20 characters each for the account information within the TYPE 1 record, wherever an address is defined within the TYPE 2 records coming after it, a field of 100 characters will be expected that we will interpret as five lines of 20 characters. You will need to pad out with space characters to 20 characters any TYPE 2 record address lines that are shorter than this. The next TYPE 1 record might give a different size definition for the addresses in the TYPE 2 records that follow it.

Such dynamically defined fields have been categorised as Mandatory in the TYPE 1 record table because they **must** be supplied in that record even though their contents may be set to zero. When you define these as zero, it means the corresponding TYPE 2 or 3 record will have a field of zero length. These will then not actually appear in the following TYPE 2 or TYPE 3 records.

In the remainder of this document dynamically defined fields are specified as having a format of CHAR X.

3.3 TYPE 2 Record – account or instrument information

This holds the information about the type of account or instrument. One or more TYPE 2 records follow each TYPE 1 record.

3.4 TYPE 3 Record – customer information

One or more TYPE 3 records follow each TYPE 2 record.

S17

These contain details of the participants in the account detailed in the preceding TYPE 2 record. **For 2008-09 and subsequent years a TYPE 3 record will be required for each of the first two reportable participants (including companies) to each account.** Although under S17 you are only required to report the first two participants, you can report all participants if you wish.

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You must complete one TYPE 3 record for **each** reportable participant.

3.5 TYPE 4 Record

A single TYPE 4 record will be the last record in each batch. The TYPE 4 record contains a count of the TYPE 2 records in that batch.

3.6 Record structure details

Field Type

C = Conditional Fields. These fields must be completed with data where the conditions stated are met, otherwise complete with spaces or zeros.

M = Mandatory fields. These fields must be completed using one of the values described.

O = Non-mandatory fields. These should be completed with data where possible; otherwise complete with spaces or zeros.

3.7 Format Definition

Wherever a 'FORMAT' instruction is followed by some alphanumeric characters we intend to show the acceptable input to that particular field (the input mask).

Example

'FORMAT A9999' should be interpreted as follows:

A = any alphabetic character, unless a particular range of letters are specifically stated.

9 = any digit from 0-9, unless a particular range of numbers specifically stated.

'FORMAT DDMMCCYY' should be interpreted as follows:

DD = a two digit number for the day of the month (01 - 31 only).

MM = a two digit number for the month within a year (01-12 only, 01 = January).

CC = a two digit number for the century (19 or 20).

YY = a two digit number for the year within a century (00 - 99).

3.8 If your data is not the same size as the field

For each TYPE 2 or 3 record between one TYPE 1 record and the next, the same field must be the same length. If the data you want to put in the field is too long, then please abbreviate it so that it fits the field. If the data you want to put in the field is not long enough to fill the entire field put spaces in all the other positions (pad with spaces). You should pad fields that contain numbers with zeros instead of spaces.

Example:

If your Forename field is 40 characters long and the client's forename is STEPHEN (7 characters), the remaining 33 positions to the right are filled with space characters. Putting in these extra spaces is called padding. When padding a field with spaces each character must be filled with the correct space character as described below.

For ISO LATIN 1 or Unicode coding, a space is the character with the decimal code 32.

For EBCDIC encoding, it is the character with the decimal code 64.

Some fields should be right justified and some left justified, the notes below say which. Where a field is left justified you start from the left with data and pad the remaining characters to the right with spaces. For right justified the characters to the left are padded with spaces.

Do not use Tab characters (ISO LATIN 1 code 9; EBCDIC code 5). The tab is a single character that represents the number of spaces to the next tab stop on a printer, typewriter or text editor. Consequently, it does not represent any particular number of spaces in other contexts, such as s17 returns.

3.9 Guidance headings for different types of accounts (SI 03/3297 only)

We use several headings to show the information that should be entered in a particular field depending on whether your clients for each account are reportable under s17, SI 03/3297 or both. Each participant will only be reportable under one system but it is possible for an account to be reportable under both. The following table gives details:

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The phrase...	... means the detail ...
SI 03/3297 only	only applies to accounts or instruments where all of the participants are reportable under SI 03/3297.
s17 only	only applies to accounts or instruments where all of the participants are reportable under s17.
SI 03/3297 only or joint return	applies to participants, reportable under SI 03/3297, of accounts where some of the participants are reportable under SI 03/3297.
S17 only or joint return	applies to participants, reportable under s17, of accounts where some of the participants are reportable under s17.

3.10 Record structures

3.10.1 TYPE 1 Record Structure

TYPE 1 Record Structure			
Data Item Name	Format	Type	Notes
RECORD TYPE	CHAR 1	M	Value '1' only
REFERENCE NUMBER	CHAR 8 FORMAT A9999/99	M	This is the reference we have issued to you for submitting your return or sub-return. The / must be a /. <i>Please contact CN if you are unsure of your reference number.</i> See Appendix G para 9.1.
FINANCIAL INSTITUTION /PAYING AGENT NAME	CHAR 50 any allowable characters	M	Your institution name. <i>Left justify, pad with spaces.</i> Name only. Please do not supply an address
BRANCH NAME	CHAR 50 any allowable characters	C	S17 only or joint return , the name of the financial institution branch. This must be supplied if the financial institution is branch based. <i>Left justify, pad with spaces.</i> Name only. Please do not supply an address. Complete with spaces if your business is not branch based. SI 03/3297 only: complete with spaces.
SORT CODE	CHAR 6 FORMAT 999999	C	S17 only or joint return , the clearing bank sort code for your institution (or branch where appropriate). This must be supplied if you have SORT CODES. Digits only – do not use hyphens. Space fill if you do not use SORT CODES. SI 03/3297 only: complete with spaces.
TAX YEAR	CHAR 4 FORMAT CCYY	M	The year in which the period of the return or report ends (e.g. year ending 5 April 2011 = 2011).

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TYPE 1 Record Structure			
Data Item Name	Format	Type	Notes
STERLING RETURN SIGNAL	CHAR 1 enter Y or N as appropriate	M	'Y' indicates that any accounts with a CURRENCY IDENTIFIER other than sterling have ALREADY been converted into sterling for the purposes of submitting this return. 'N' indicates that any account with a CURRENCY IDENTIFIER other than sterling is being reported in the currency identified and we should interpret / convert it accordingly.
ACCOUNT TITLE LENGTH	CHAR 4 FORMAT 9999	M	S17 only or joint return. The number of characters used to supply the account title in each TYPE 2 record following this TYPE 1 record. If you do not hold an account title then please complete with zeros <i>Right justify, pad with zeros.</i> See Appendix F para 9.3 SI 03/3297 only, complete with zeros.
ACCOUNT NAME LENGTH	CHAR 4 FORMAT 9999	M	S17 only or joint return. The number of characters used in each line of names of account holders in each TYPE 2 record following this TYPE 1 record. If you do not hold names of account holders then please complete with zeros. <i>Right justify, pad with zeros.</i> See Appendix F para 9.4 SI 03/3297 only, complete with zeros.
ACCOUNT NAME COUNT	CHAR 2 FORMAT 99	M	S17 only or joint return. The number of lines of names of account holders in each TYPE 2 record following this TYPE 1 record. If you do not hold names of account holders then please complete with zeros. <i>Right justify, pad with zeros.</i> See Appendix F para 9.4 SI 03/3297 only, complete with zeros.
ACCOUNT ADDRESS LINE LENGTH	CHAR 4 FORMAT 9999	M	S17 only or joint return. The length of address line used for each account address in each TYPE 2 record following this TYPE 1 record. <i>Right justify, pad with zeros.</i> SI 03/3297 only, pad with zeros.
ACCOUNT ADDRESS LINE COUNT	CHAR 2 FORMAT 99	M	S17 only or joint return, The number of address lines used for an account address in each TYPE 2 record following this TYPE 1 record. <i>Right justify, pad with zeros.</i> SI 03/3297 only, pad with zeros.

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TYPE 1 Record Structure			
Data Item Name	Format	Type	Notes
(REPORTABLE) PARTICIPANT NAME LENGTH	CHAR 4 FORMAT 9999	M	The number of characters used to supply a (Reportable) participant's NAME in each TYPE 3 record following this TYPE 1 record if you hold names in an UNSTRUCTURED format. See para 2.6 Complete with zeros if you hold the (Reportable) participant names in a STRUCTURED format, or do not hold names at all. See para 2.6 <i>Right justify, pad with zeros</i>
(REPORTABLE) PARTICIPANT TITLE LENGTH	CHAR 4 FORMAT 9999	M	The number of characters used to supply TITLES in each TYPE 3 record following this TYPE 1 record. Complete with zeros if you hold the (Reportable) Participant NAMES in an UNSTRUCTURED format or you do not hold TITLES on your System. <i>Right justify, pad with zeros.</i>
(REPORTABLE) PARTICIPANT FORENAMES/INITIALS Where you know this field only contains initials we would prefer them spaced. Please ensure the field length defined here reflects this. (e.g. M_J_P_J)	CHAR 4 FORMAT 9999	M	The number of characters used to supply the (REPORTABLE) PARTICIPANT FORENAMES/INITIALS in each TYPE 3 record following this TYPE 1 record. Complete with zeros if you hold the (REPORTABLE) PARTICIPANT NAMES in an UNSTRUCTURED format, or, for S17 , do not hold participant names at all. See para 2.6 <i>Right justify, pad with zeros.</i>
(REPORTABLE) PARTICIPANT SURNAME LENGTH	CHAR 4 FORMAT 9999	M	The number of characters used to supply SURNAMEs in each TYPE 3 record following this TYPE 1 record. Complete with zeros if you hold the (Reportable) participant NAMES in an UNSTRUCTURED format, or, for S17 , do not hold participant names at all. See para 2.6 <i>Right justify, pad with zeros</i>
(REPORTABLE) PARTICIPANT ADDRESS LINE LENGTH	CHAR 4 FORMAT 9999	M	The length of an address line used for a (reportable) participant address in each TYPE 3 record following this TYPE 1 record. S17 only , complete with zeros if separate participant addresses are not held on your system. <i>Right justify, pad with zeros</i>
(REPORTABLE) PARTICIPANT ADDRESS LINE COUNT	CHAR 2 FORMAT 99	M	The number of address lines used for a (reportable) participant's address in each TYPE 3 record following this TYPE 1 record. S17 only , complete with zeros if separate participant addresses are not held on your system. <i>Right justify pad with zeros</i>

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3.10.2 TYPE 2 Record Structure – Account Information

TYPE 2 Record Structure			
Data Item Name	Format	Type	Notes
RECORD TYPE	CHAR 1	M	Value '2'
ACCOUNT REFERENCE OR INSTRUMENT DETAILS	CHAR 20	M	The reference by which the account is known within your system excluding any sort code component. SI 03/3297 only , when the item is an instrument, the identifying number your system uses. See APPENDIX F para 9.2 <i>Left justify, pad with spaces.</i>
ACCOUNT TITLE If you gave this field zero length in the TYPE 1 record you do not need to put anything in it here.	CHAR X	C	S17 only or joint return , the title of the account. <i>Left justify, pad with spaces</i> See APPENDIX F para 9.3 SI 03/3297 only , fill with spaces unless defined as zero length in the preceding TYPE 1 Record.
ACCOUNT NAMES If you gave this field zero length in the TYPE 1 record you do not need to put anything in it here.	CHAR X	C	S17 only or joint return , names of account holders. <i>Left justify, pad with spaces</i> See APPENDIX F para 9.4 SI 03/3297 only , fill with spaces unless defined as zero length in the preceding TYPE 1 Record.
ACCOUNT ADDRESS If you gave this field zero length in the TYPE 1 record you do not need to put anything in it here.	CHAR X	C	S17 only or joint return , the statement or only address for the account supplied in the format as defined in the Type 1 record. <i>Left justify, pad with spaces.</i> See APPENDIX F para 9.5 SI 03/3297 only , fill with spaces unless defined as zero length in the preceding TYPE 1 Record.
ACCOUNT POSTCODE	CHAR 9	C	S17 only or joint return , the postcode for the above address. N.B. If you do not hold the post code in a separate field, or if no postcode is held, please pad with spaces. <i>Left justify, pad with spaces.</i> SI 03/3297 only , fill with spaces unless defined as zero length in the preceding TYPE 1 Record.
R85 GROSS REGISTRATION INDICATOR	CHAR 1 FORMAT Y/N	M	S17 only or joint return - the indicator should show the R85 status of the account as at 5 April of the year for which the return is due or of the date of earlier closure of the account. See APPENDIX F para 9.6 SI 03/3297 only – set to 'N'.

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TYPE 2 Record Structure			
Data Item Name	Format	Type	Notes
NEW ACCOUNT SIGNAL	CHAR 1 FORMAT Y/N	M	S17 only or joint return , this indicator shows whether interest has been paid or credited in respect of this account for the first time, during the reporting tax year. See Appendix F para 9.7. SI 03/3297 only – set to 'N'.
POST 5/4/01 R105 INDICATOR	CHAR 1 FORMAT Y/N	M	If an R105 form has been provided to you by the client after 05/04/2001, and not withdrawn, the entry should be "Y". Otherwise enter "N". See Appendix F para 9.18
GROSS INTEREST AMOUNT Where you are reporting interest in a currency other than GBP you should report the amounts in the <u>whole units</u> as defined in the SWIFT currency code table i.e. \$100 will be reported as 100 . Where you wish to report fractions of these units, you must insert a decimal point	CHAR 11 FORMAT 999999999999	M	The amount of interest received, paid or credited or the amount of the savings income payment made in respect of the security for the reporting tax year. SI 03/3297 only - Where reportable payments of different income code types (as identified in the INCOME CODE field below) are made during the reporting year, a separate TYPE 2 and TYPE 3 record will be required for each different payment type. Where you are reporting interest in GBP you should report the amount in pence with no decimal point i.e. £100 will be reported as 10000. <i>Right justify, pad with zeros</i>
TAX DEDUCTED AMOUNT	CHAR 11 FORMAT 999999999999	C	S17 only or joint return , the amount of tax deducted from the interest paid or credited in respect of this account for the reporting Tax Year. <i>Right justify pad with zeros.</i> SI 03/3297 only complete with zeros.
CURRENCY IDENTIFIER	CHAR 3 FORMAT AAA	M	Enter the 3 letter SWIFT code for the currency reported in the fields above. See Appendix F para 9.10
PARTICIPANT COUNT	CHAR 4 FORMAT 9999	M	The number of participants (whether reportable or not) involved in an account or instrument (zero indicates that the account is for a non-individual). 1 or more means the number of participants to the account or instrument at the end of the reporting tax year, or when the account was closed. <i>Right justify, pad with zeros</i>
TYPE 3 RECORD COUNT	CHAR 4 FORMAT 9999	M	The number of Type 3 records associated with this account or instrument which follow. <i>Right justify, pad with zeros.</i>

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TYPE 2 Record Structure			
Data Item Name	Format	Type	Notes
ACCOUNT NAMING CONVENTION	CHAR 2 99	M	Defines the format in which names are presented in the ACCOUNT TITLE and ACCOUNT NAMES fields. See Appendix E para 8.1 S17 only or joint return enter the numeric code from Appendix E for the format you have used. SI 03/3297 only enter the code '00' (numeric zero's). If you cannot use code 00 one of the alternative codes listed in appendix E will be acceptable.
SI 03/3297 FIRST PERIOD ONLY AMOUNT	CHAR 11 FORMAT 99999999999	C	<i>Complete with zeros</i>
INCOME CODE	CHAR 4 FORMAT AAAA	C	S17 only , set to 'NONE' SI 03/3297 only or joint return. This identifies the savings income category. See Appendix F para 9.19 <i>Left justify, pad with spaces.</i>

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3.10.3 (Reportable) Participant Information – Record Structure

As a TYPE 3 record can only be either s17 or SI 03/3297, **all** Data items in each record must only use one of the formats (all s17 or all SI 03/3297).

TYPE 3 Record Structure – (Reportable) Participant Information

TYPE 3 Record Structure			
Data Item Name	Format	Type	Notes
RECORD TYPE	CHAR 1	M	Value '3'
(REPORTABLE) PARTICIPANT NAME If you defined this records with zero length in the preceding TYPE 1 record you need not put anything in here.	CHAR X	C	Please supply where you hold names in an UNSTRUCTURED format or the name is of a non-individual. <i>Left justify, pad with spaces</i> See Appendix F para 9.11
(REPORTABLE) PARTICIPANT TITLE If you defined this records with zero length in the preceding TYPE 1 record you need not put anything in here.	CHAR X	C	Where you hold names in a STRUCTURED format please supply what you hold for the "title" field. <i>Left justify, pad with spaces.</i>
(REPORTABLE) PARTICIPANT FORENAMES/INITIALS If you defined this records with zero length in the preceding TYPE 1 record you need not put anything in here. Where you know this field only contains initials we would prefer them spaced. Please ensure the field length defined here reflects this. (e.g. M_J_P_J)	CHAR X	C	Where you hold names in a STRUCTURED format please supply what you hold for the "forenames/initials" field. <i>Left justify, pad with spaces.</i>
(REPORTABLE) PARTICIPANT SURNAME If you defined this record with zero length in the preceding TYPE 1 record you need not put anything in here.	CHAR X	C	Where you hold names in a STRUCTURED format please supply what you hold for the "surname" field. <i>Left justify, pad with spaces.</i>
(REPORTABLE) PARTICIPANT ADDRESS If you defined this records with zero length in the preceding TYPE 1 record you need not put anything in here. Please supply in the format you defined in the preceding TYPE 1 record.	CHAR X	C	Include the postcode only where it is not held in a separate field on your system. Where you do include the postcode in this field it must be the last line of the address. S17 - R85 cases The residential address of this participant if known, either from the R85 form or from other sources. Post 05/04/01 R105 cases See S17 Guidance Notes for details of the address to be returned. SI 03/3297 The permanent address of the reportable participant.

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TYPE 3 Record Structure			
Data Item Name	Format	Type	Notes
(REPORTABLE) PARTICIPANT POSTCODE	CHAR 9	C	The Postcode for the above address. If you don't hold the postcode in a separate field on your system or if no postcode is supplied, please complete with spaces. <i>Left justify, pad with spaces</i>
NINO Final character may be replaced with a space if you wish.	CHAR 9 FORMAT AA999999 X	C	S17 - Participant's National Insurance Number. If you do not know it, please complete with spaces. See Appendix F para 9.14 SI 03/3297 – please complete with spaces.
BIRTH DATE	CHAR 8 FORMAT DDMMCCY Y	C	S17 - Participant's date of birth. If you do not know it, please complete with spaces. See Appendix F para 9.15 SI 03/3297 – reportable participant's date of birth if required
R85 GROSS REGISTRATION INDICATOR	CHAR 1 FORMAT Y/N/Space	C	For S17 - Indicator to identify whether the participant is R85 gross registered or not at the end of the reporting tax year. See Appendix F para 9.16 For SI 03/3297 – complete with a space.
R85 ADDRESS SIGNAL	CHAR 1 FORMAT Y/N/Space	O	Indicator to show whether the participant's address is the same as that on the R85 registration form. See Appendix F para 9.17 For SI 03/3297 – complete with a space.
TAX IDENTIFICATION NUMBER	CHAR 20 FORMAT Numbers	C	For SI 03/3297 – the Savings Income Reporting Guidance Notes explain when this is required. When data is not required complete with spaces. For S17 – complete with spaces.
COUNTRY CODE OF BIRTH The link to the ISO Code Website is on the HMRC web page see paragraph 1.9	CHAR 2 FORMAT AA	C	For SI 03/3297 – enter the ISO country code for the country of birth of the reportable participant if this is required. For S17 – complete with spaces.
PLACE OF BIRTH	CHAR 35 FORMAT Letters	C	For SI 03/3297 – enter the Town or City where the reportable participant was born if this is required. When data is not required complete with spaces. For S17 – complete with spaces.

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TYPE 3 Record Structure			
Data Item Name	Format	Type	Notes
SI 03/3297 INDICATOR	CHAR 1 FORMAT Y/N	M	This field shows whether the report is made under s17 or SI 03/3297. The residence position at 5 th April will determine what to report. You can base reporting on the address at 5 th April or on the address when the payment was made as long as you are consistent. For SI 03/3297 – enter “Y”. For S17 – enter “N”.
PARTICIPANT NAMING CONVENTION	CHAR 2 FORMAT 99	M	Set to '00' (zero zero) where the name is STRUCTURED and the components of the participant name are presented in the (REPORTABLE) PARTICIPANT TITLE, FORENAME/INITIALS and SURNAME Fields. Where the name is UNSTRUCTURED and used in the (REPORTABLE) Participant Name field, use one of the allowable values as detailed in Appendix E para 8.6
COUNTRY CODE These codes are in appendix 6 of the EUSD guidance notes on the HMRC website See paragraph 1.3	CHAR 2 FORMAT AA	C	For SI 03/3297 – enter the EUSD country code for the country of residence or establishment of the reportable participant. For S17 – complete as 'ZZ'.

3.10.4 TYPE 4 Record Structure

TYPE 4 Record Structure			
Data Item Name	Format	Type	Notes
RECORD TYPE	CHAR 1	M	Value '4'
ACCOUNT COUNT	CHAR 11 FORMAT Numbers	M	The total number of accounts submitted in this batch (a count of TYPE 2 records). We use this to ensure we have read all the accounts in a batch. <i>Right justify, pad with zeros</i>

4. APPENDIX A – Acceptable Magnetic Media

4.1 Acceptable Media

We will accept data, structured in line with this specification, on:

- 34/80*, or 34/90* Cartridges, LTO Tape (1,2 or 3), DLT Tapes;
- CD, DVD, or floppy disk**; or,
- USB Sticks / Datasticks

* Please see bulletin 5. This type of media will not be accepted after March 2012

**Please see bulletin 5. Due to the number of corrupted floppy discs we receive we will not accept floppy discs after March 2012, and would be grateful if you could change to another form of media such as CD sooner rather than later.

When submitting on CD or DVD please record your s17 reference number on to the CD/DVD using an appropriate CD pen. You should attach a sticky label to all other media and write your s17 reference on that.

THERE MUST NOT BE MORE THAN ONE FILE PER PIECE OF MEDIA.

4.2 Magnetic Tape

4.2.1 General

9 track IBM/ICL standard in ISO Latin 1 or EBCDIC with the data layout conforming to this Magnetic Media Specification and the header layouts as defined in Appendix C.

4.2.2 Tape modes and packaging densities

The tape should be 0.5" industry compatible 9 track magnetic tape of up to 2400 feet and recorded either:

- in Phase Encoded (PE) mode and packed at 1600 bpi; or
- using the Group Code Recording (GCR) method and packed at 6250 bpi.

We cannot accept any other packing densities.

4.2.3 Parity

Vertical row parity must be ODD for all types of 9 track transfer. Parity must be constant throughout the entire length of tape including labels.

4.3 Floppy disks/Compact disks

IBM PC compatible 3.5" (720k/1.44M) floppy disks or CDROM or DVD optical disks.

4.3.1 Format

Files must be ISO Latin 1 or EBCDIC text files, **not** database or spreadsheet files.

4.3.2 Naming

Files should be named with the main name denoting the sub-return reference number excluding the "/" slash, and the extension denoting the sequence number of the disk in the sub-return.

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EXAMPLE 1:

For a return from a financial institution with reference number A9999/99:
A999999.001, A999999.002 relate to files on disks 1 and 2.

EXAMPLE 2:

A financial institution whose sub-return 01 is to be provided on floppy disk(s),
HM Revenue & Customs
Reference No: B1050/01
Media: Floppy Disk
No. of Disk(s): 3
Filenames to be used:-

Filename	Contents of file
B105001.001:	This should contain one TYPE 1 Record followed by some TYPE 2 records. Each TYPE 2 record should be followed by one or more TYPE 3 records.
B105001.002:	This should contain a number of TYPE 2 records. Each TYPE 2 record should be followed by one or more TYPE 3 records.
B105001.003:	This should contain a number of TYPE 2 records. Each TYPE 2 record should be followed by one or more TYPE 3 records. As the last record on this file there should be one TYPE 4 record.

5. APPENDIX B - Data Security & Encryption

5.1 Your responsibilities under the Data Protection Act 1998 (DPA)

Under the DPA, you are responsible for the security of personal data until we have received it. We do not set any particular security standards for data coming to us from businesses but are happy to work with anyone who needs to send us data to help secure it. We currently secure outgoing data to businesses in ways described below and, in the light of the Information Commissioner's recent advice, we encourage everyone to be this careful when transferring information to us.

5.2 What encryption do HMRC use?

We encrypt data to 256-bit standard with a 20 character complex password onto computer media (normally CD/DVD). A secure courier transports the media in secure and tamper evident packaging. A named individual signs for it when received. We send the password separately.

5.3 What is the latest published security advice for my return?

We update our guidance from time to time and the security advice for this return is also applicable to a number of other schemes. The most recent advice available can be is in our latest returns bulletin on our website (see link in paragraph 1.9).

6. APPENDIX C – Header Formats

6.1 General

This appendix defines the headers we require. These should be present on each ½” magnetic tape or cartridge tape. If your computer is capable of producing standard IBM Headers or ICL 2900 Headers please refer to para 6.2. Otherwise please refer to para 6.3.

6.2 Standard IBM or ICL 2900 Headers

We will accept standard IBM Headers and ICL 2900 Headers. For IBM headers please do not supply any USER headers. If you have any problems with standard IBM/ICL Headers please contact your supplier.

The tape headers should be contained in one file consisting of 3 x 80 Bytes, corresponding to the following:-

- VOL 1
- HEADER1
- HEADER2

We use the following information from these headers. Please ensure that any positions that are marked **Not Used** contain either spaces or acceptable characters.

6.2.1 VOL1

Position	Field Content
1-3	Label identifier – “VOL”
4	Label Number – “1”
5-80	Not used

6.2.2 HEADER1

Position	Field Content
1-3	Label identifier – “HDR”
4	Label Number – “1”
5-27	Not used
28-31	The sequence number of this piece of media within the batch, starting at 0001 for the first piece of media in the batch (<i>Right justify, pad with zeros</i>).
31-80	Not used.

6.2.3 HEADER2

Position	Field Content
1-3	Label identifier – “HDR”
4	Label Number – “2”
5	Record Format: “F” – Fixed size records, or “V” – Variable size records
6-10	Block Length – This should be specified in numeric characters, and should be the maximum block length, including block header. (The minimum allowable block length is 2048 and the maximum is 19000)
11-80	Not used.

We will not look past the TAPE MARK at the end of the data segment.

6.3 Standard HM Revenue & Customs Headers

The Headers and data should be separated from the main data file on the tape by a TAPE MARK. On UNIX systems a TAPE MARK is produced when the file is closed. We will not look past the TAPE MARK at the end of the data segment.

The tape headers should be contained in one file consisting of 3 x 80 Bytes, corresponding to the following:-

- VOL1
- HEADER1
- HEADER2

We use the following information from these headers. Please ensure that any positions that are marked **Not Used** contain either spaces or acceptable characters.

6.3.1 VOL1

Position	Field Content
----------	---------------

1-3	Label identifier – “VOL”
4	Label Number – “1”
5-80	Not Used

6.3.2 HEADER1

Position	Field Content
----------	---------------

1-3	Label identifier – “HDR”
4	Label number – “1”
5-27	Not Used
28-31	The sequence number of this piece of media within the batch, starting at 0001 for the first piece of media in the batch (<i>Right justify, pad with zeros</i>).
32-80	Not Used

6.3.3 HEADER2

Position	Field Content
----------	---------------

1-3	Label identifier – “HDR”
4	Label Number – “2”
5	Record Format: “F” – Fixed size records, or “V” – Variable size records
6-10	Block length – This should be specified in numeric characters, and should be the maximum block length, including block header. (The minimum allowable block length is 2048 and the maximum is 19000)
11-80	Not Used

7. APPENDIX D – Allowable Character Sets

7.1 Headers and Data Content

All Headers and Data must be encoded in ISO LATIN 1 or EBCDIC character sets.

7.2 Allowable Character set

Both the Headers and Data must use the same character set. Only the following characters are allowable:

Upper Case Alphabet	A to Z
Lower Case Alphabet	a to z
Numbers	0 to 9
Oblique	/
Hyphen	-
Ampersand	&
Full Stop	.
Apostrophe	'
Comma	,
Left Hand Parenthesis	(
Right Hand Parenthesis)

Space

Numeric data must be expressed as digits and as printable characters. For example, number 12 should be expressed as character 1 and character 2.

Where fractions of numbers are being reported, these should be expressed in decimal and as printable characters, for example 1.25 should be expressed as character 1, character ., character 2 and character 5.

It is VITAL that the following characters ARE NOT used in data:

Asterisk	*
Semi-colon	;
Vertical bar	

8. APPENDIX E – Naming conventions for account and client names

8.1 Introduction

This appendix applies where you send us fields that contain names as free format text, that is you use the UNSTRUCTURED format.

8.1.1 I use the STRUCTURED format. What do I do?

Where you hold names in a STRUCTURED format i.e. the title, initials or forename(s) and surname are held in separate fields and are provided as such in the record, please use 00 (zero zero). The rest of this appendix assumes you are using the UNSTRUCTURED format.

8.1.2 Why is there a Naming Convention Code?

For free format entries, we need to be able to tell the order of the elements that make up the name, so that during processing we can interpret the data and use it effectively.

8.1.3 How do I say what code I have used?

You should put the 2 digit numerical code, from the lists below, that matches your data, in the TYPE 2 and/or TYPE 3 records as appropriate.

8.2 Type 2 Record – Account Naming Convention for SI 03/3297 only

You are not required to supply an Account Name or Account Title and should enter the code 00 (zero zero) in the Account Naming Convention field.

8.3 Type 2 Record – Account Naming Convention for S17 only and joint accounts where any party is reportable under S17

You must always supply an entry in the Type 2 Account Title or Account Name field. These fields will always be in free format text and so you must always supply the code for the naming convention that you have used for the entries.

8.4 Type 3 Record – Reportable Participant Naming Convention For S17 or SI 03/3297

Where the (Reportable) participant component name details are reported in a STRUCTURED format enter the code 00 (zero zero) in the Reportable Participant Naming Convention field.

Where you report the name details in the (Reportable) Participant Name field (this is a free format field) you must always supply a naming convention code.

8.5 TYPE 2 Records – (Account)

These can consist of multiple names. The first digit indicates if the surname is shared or not. For single names i.e. Mr J A Smith please follow example 1.

EXAMPLE 1:

Single name or string of single names.

Mr J A Smith, **OR** Mr J A Smith and Mrs H Smith

For these formats please use the number 2 as the first digit to indicate that multiple names, each with a separate surname, may be provided, and use the second digit as in the list below to show which naming convention you have used.

Code Format

21 Mr John A Smith and Mrs Heather Smith

- 22 Smith John A Mr and Smith Heather Mrs
- 23 Smith Mr John A and Smith Mrs Heather
- 24 John A Smith and Heather Smith
- 25 Smith John A and Smith Heather
- 26 Smith Mr J A and Smith Mrs H

27 where the name is that of a non-individual

EXAMPLE 2:

Multiple names with shared surname.

Mr J A and Mrs H Smith, **OR** Mr and Mrs J A Smith

For these formats please use the number 4 as the first digit to indicate that multiple names are provided, with shared surnames, and the second digit as in the example below, to indicate the appropriate naming convention.

Code Format

- 41 Mr John A and Mrs Heather Smith
- 42 Smith John A Mr and Heather Mrs
- 43 Smith Mr John A and Mrs Heather
- 44 John A and Heather Smith
- 45 Smith John A and Heather
- 46 Smith Mr J A and Mrs H

47 where the name is that of a non-individual

8.6 TYPE 3 Records – (Reportable) Participant

Each of these records relate to a single person. Please use 0 (zero) as the first digit, to indicate that this is a single person, and the second digit as in the examples below to indicate the different naming conventions:-

Code Format

- 01 Mr John A Smith
- 02 Smith John A Mr
- 03 Smith Mr John A
- 04 John A Smith
- 05 Smith John A
- 06 Smith Mr J A

07 where the name is that of a non-individual

9. APPENDIX F – Guidance on Completion

9.1 HMRC Reference Number

The reference number we have given you. These will be in the format A9999/99.

The first character shows the type of institution or report.

“A” for Banks and other deposit-takers

“B” for Building Societies

“L” for Local Authorities

The four numbers are the financial institution reference number.

The last two numbers are the sub-return number.

9.2 Account reference or instrument details

The account or identification number of the instrument for which the interest was paid / received.

For accounts

Enter the number of the account.

For instruments

First enter a letter to show which identification system is being used, i.e. I for ISIN, S for SEDOL or C for CUSIP, followed by the unique identification number.

EXAMPLE

A security with an ISIN reference would be recorded as IAA999999999

No reference number

Where there is no unique reference number, the ‘universal dummy’ – QQ999999999 – must be reported. But this number must **ONLY** be used where there is no other number available.

9.3 Account Title

This field should show the holders of the account not details of the account type. Please do not give extra information e.g. account identification etc. We will use this field to determine the names of the participants in the account if you are unable to give us all the details of the participants in the account.

EXAMPLE

FINANCIAL INSTITUTION DATA

Mr & Mrs Fred A Bloggs

Mr A Bloggs Trustee for B Bloggs Esq.

Party Limited

OUR INTERPRETATION

Mr Fred A Bloggs

Mrs Bloggs

B Bloggs Esq.

No PARTICIPANT derived, as the account is for a non-individual.

9.4 Account Names

We would like you to provide account holder names where:

- you are not supplying the account title; or

- you can supply the account title but it does not refer to all the holders of the account; or,
- the account title is not the best source of names for the holders of the account.

If the holder names appear in the Account Address and are either a better, or only, source of names then you should include these lines of address in Account Names.

EXAMPLE 1

ACCOUNT TITLE Frank Bloggs & Mrs Deposit Account
ACCOUNT NAMES 1 Mr F Bloggs
ACCOUNT NAMES 2 Mrs A Bloggs

In this case the Account Title contains superfluous information regarding account type and in addition the Account Names contain additional information ie Participant's Title "Mr" which has been omitted from the Account Title, and Mrs Bloggs' initials "A". In this scenario the Account Title can be omitted.

EXAMPLE 2

ACCOUNT TITLE Frank Bloggs and Mrs A Bloggs and
ACCOUNT NAMES 1 Mr A Smith
ACCOUNT NAMES 2

In this case the Account Title does not contain all the account holders and the Account Names holds additional holder names. In this scenario you should supply both the Account Title and the Account Names .

Each Account Name should contain whole words and should not cross Account Name field boundaries.

EXAMPLE 3

ACCOUNT NAMES 1 Mr Arnold Smith & Bernard S
ACCOUNT NAMES 2 mith Esq.

In this scenario the Account Names do not hold whole words. The word Smith is continued in the next Account Name field. If you cannot guarantee that whole words appear within one field, you should set the Account Name Length in the TYPE 1 record to Account Name Length = X (where X is the number of characters required to provide the biggest account name in your records) and Account Name Count = 1 and provide only one line of Account Names.

9.5 Account Address

This is usually the account "statement address" or the address of the MAIN holder of the account. You should remove any non-address components you hold in the address fields, such as Name or Title, before putting the address in your return data.

The address field should only contain address data.

9.6 R85 Gross Registration Indicator – (TYPE 2 Record – Account)

9.6.1 TYPE 2 R85 Gross Registration Indicator – "F"

All participants to the account have provided a R85 and all TYPE 3 records provided for this account have the R85 Indicator set to "Y".

9.6.2 TYPE 2 R85 Gross Registration Indicator – “P”

Use this setting if:

- You know all the participants on the account and at least 1 participant has provided a form R85 and at least 1 participant has not provided a form R85. For the TYPE 3 records provided, the R85 Gross Registration Indicator may be “Y” or “N”.
- The full relationship between the R85 Gross Registration Indicator on the Type 2 and Type 3 records cannot be determined.

9.6.3 TYPE 2 R85 Gross Registration Indicator – “N”

NO participants in this account are R85 gross registered and all TYPE 3 records you have provided have the R85 Gross Registration Indicator set to “N”.

9.7 New Account Signal

This identifies when interest has been paid to an account for the first time

‘Y’ indicates that this is the first tax year in which interest has been paid or credited in respect of this account. The signal should be set to ‘Y’ where an interest payment is being included in your s17 return for the first time after the account has been opened.

‘N’ indicates that interest has been paid or credited in respect of this account in a previous tax year. The signal should be set to ‘N’ where interest on an account has previously been reported to us.

9.8 Gross Interest Amount

This is the total amount of interest paid or credited in respect of this account or instrument in the tax year. This includes any amount of tax deducted or withheld. We will interpret the amounts supplied both in the GROSS INTEREST AMOUNT and TAX DEDUCTED AMOUNT according to the CURRENCY IDENTIFIER supplied on each account and the overall STERLING RETURN SIGNAL.

Where the amounts exceed the 11 digit field available, then the numbers can be supplied to 7 digit precision using scientific notation.

E.g. 123456780000 = 1.234568E11

9.8.1 Currency Identifier set to GBP or space filled

We will interpret these amounts as pence irrespective of the value of the Sterling Return Signal.

9.8.2 SI 03/3297 first period only amount

Complete with zeros.

9.8.3 Currency Identifier set to other than GBP & Sterling Return Signal set to Y

We will interpret these amounts as pence, although the accounts are held in another currency.

9.8.4 Currency Identifier set to other than GBP & Sterling Return Signal set to N

We will interpret these amounts in the currency indicated and will convert the amounts to sterling. You should report these amounts in the units defined in the SWIFT currency code table. Where you are reporting fractions of these units, you must include these after a decimal point.

EXAMPLES:

Currency Identifier: USD
Gross Interest Amount: 100.21
We will interpret this as 100 Dollars and 21 cents.

Currency Identifier: USD
Gross Interest Amount: 100
We will interpret this as 100 Dollars and zero cents.

Please do not pack the numbers in your return and make sure they are character presented. We do not expect signs because you should only put credit interest on your return. You must report all the credit interest **earned** by an account not just a net figure.

9.9 Tax Deducted Amount (S17 only)

This is the total tax deducted in respect of interest paid or credited against this account in the reporting tax year. We will interpret this field in the same way as outlined for the GROSS INTEREST AMOUNT field para 9.8. You may use the scientific notation shown above in para 9.8 if the amounts exceed the 11 digit field available.

9.10 Currency Identifier

Enter the appropriate SWIFT Currency Code entry for the currency in which you have reported the interest paid to the account.

There is a link to the SWIFT Currency Codes on our website (see paragraph 1.9).

9.11 (Reportable) Participants names in general

For S17 a participant is a person with a beneficial interest in the account.

You should give the participant's name in the TYPE 3 record for all accounts involving individuals.

For 2008/09 and subsequent years you will need to supply a TYPE 3 record for all accounts including those for non-individuals. For company accounts please enter the name of the company or entity in the '(Reportable) participant name' field and complete with spaces the Title, Forename, Surname Fields, Birth Date, TIN, Country code of birth and Place of birth.

Other special entries required for a Non Individual TYPE 3 Record

(REPORTABLE) PARTICIPANT ADDRESS	Address of non individual
(REPORTABLE) PARTICIPANT POSTCODE	Non Individual Postcode
R85 GROSS REGISTRATION INDICATOR	Enter 'N'
R85 ADDRESS SIGNAL	Enter 'N'

Although under s17 you are only required to report the first two participants you can report all participants if you wish (see paragraph 5.1 of the s17 Guidance Notes). You should not supply TYPE 3 records for signatories to business accounts, secretaries of societies etc. See paragraph 5.2 of the s17 Guidance Note for the name to use for professional partnerships.

If **any** information is available about a participant on the account please include it in a TYPE 3 record no matter how incomplete the TYPE 3 record is left. We will complete the name and address and certain other fields by deduction from the TYPE 2 record contents where necessary.

9.11.1 Participant Names not supplied on TYPE 3 Record (s17 only)

Please put your TYPE 3 records on your return in the same order as the participant's names appear in the ACCOUNT TITLE field or the ACCOUNT NAMES field so we can attach the information such as NINo and date of birth to the correct participants.

You should supply empty TYPE 3 records if necessary so we can attach NINos correctly to participants. An 'empty' TYPE 3 consists of a TYPE 3 identifier of "3" and the remainder of the record completed with spaces.

9.11.2 Participant Names supplied on TYPE 3 record (S17 only)

We would prefer the TYPE 3 records to be in the same order as the participant's names in the ACCOUNT TITLE or the ACCOUNT NAMES fields.

9.12 Reportable participant information (SI 03/3297)

For paying agents reporting under SI 03/3297, both relevant payees (reportable individuals) and residual entities (reportable entities) are reportable participants. You must complete a TYPE 3 record for each reportable participant to the account or instrument.

9.13 (Reportable) Participant Name (SI 03/3297)

Please supply information in this field if you hold (Reportable) Participant Names in an UNSTRUCTURED format. Each TYPE 3 record should be for a single participant, consisting of a possible title, forenames and/or initials, surname and, potentially, other role information but must NOT contain two or more names, as in the first example shown below.

INCORRECT EXAMPLES

Mr and Mrs A Bloggs	One name per TYPE 3 Record.
Bloggs Limited	Non-individual, not reportable for SI 03/3297

9.14 NINo (National Insurance Number) – S17

You must supply the participant's National Insurance Number for R85 gross registered participants where it has been included on the R85 form to you. The final character is optional, you may complete it with a space if you wish.

9.15 Birth Date

You must only supply the date as a string of numbers in the European date format but do not include separators such as /. If you do not hold the date (DD) or the month (MM) you may replace them with '00' (zero zero). **For s17**, you must supply the date of birth for all R85 gross registered participants.

9.16 R85 Gross Registration Indicator – TYPE 3 (Participant Level)

The entry must be either 'Y' or 'N'. This shows whether you hold, for this participant account, an R85 form to register for gross payment of interest. Your entry must show the position at the end of the tax year being reported (April 5th) for open accounts, or at the date the account was closed for closed accounts.

'Y' means that the participant was registered (you hold a completed R85 form at the end of the tax year for open accounts or when the account was closed).

'N' means that the participant was NOT registered (you do not have a completed R85 form or they have de-registered before the end of the tax year for open accounts or when the account was closed).

9.17 R85 Address Signal

For those individuals who have completed an R85 form for this account)

Y means that the account address in the TYPE 2 record or the participant address in the TYPE 3 record is/are the same as that on the R85 form.

N means that the account address in the TYPE 2 record and the participant address in the TYPE 3 record is/are different to that on the R85 form.

(space) A blank in the R85 address field is allowed where you are unable to enter either Y or N, e.g. you are unable to check the account and participant addresses against the R85 form address and, therefore, are unable to answer positively or negatively to the check.

Complete with spaces for a participant who has not completed an R85 form for this account.

9.18 TYPE 2 POST 5/4/01 R105 Indicator

“Y” means that you have paid interest gross to the account because a “not ordinarily resident” (NOR) declaration (form R105) was given after 5 April 2001.

“N” means that either no form R105 has been given to you for the account or that the form was given to you on or before 5 April 2001.

9.19 Income Code

You should enter a two letter code starting with either **a, b, c or d** where the category of income being reported is

- a** savings income that is interest;
- b** savings income that is:-
 - interest accrued or capitalised at the sale, refund or redemption of a money debt, or
 - income realised on sale, refund or redemption of shares or units;
- c** savings income which derives from interest and is distributed by a collective investment fund; or
- d** savings income received by a residual entity.

followed by **x or y**, where you are

- x** a paying agent, or
- y** a receiving agent.

For example, if you are a paying agent making an interest payment you should enter **‘ax’**. Receiving agents should always enter **‘dy’**.

10. APPENDIX G – Contact Information

10.1 Centre for National Information (CNI)

Postal Address:

HM Revenue & Customs
Centre for National Information
Financial Institution Returns Management
Ty Glas Road
Llanishen
CARDIFF
CF14 5ZG

Telephone Number:

Cardiff 0292 032 7285 or 0292 032 6379

10.2 ASPIRE

ASPIRE Contact

Financial Institution Liaison Officer

Telephone Numbers:

0195 229 5189 or 0195 229 5609

11. Appendix H – Problems

11.1 General/Clerical Problems

11.1.1 Use of non-unique batch numbers within a sub-return

We expect each sub-return to be made up of 1 or more batches. Batch numbers must start at 1 and be sequential for each sub-return. Examples of problems we encounter when processing returns are outlined below:

11.1.2 Sub-return produced at 2 or more different locations

This can occur when the labelling and shipping exercise has not been co-ordinated (e.g. more than one location sending in part of a sub-return with their own numbering system). CNI at Cardiff will assume once the first group of media is received that the whole sub-return has been received unless they have been specifically advised otherwise.

This problem can be overcome in the following 2 ways:-

- Split the sub-return into 2 or more separate sub-returns, one from each site, and request unique sub-return numbers from us for each location. Ensure that this is requested as early as possible to allow us to update their records and provide you with the correct submission documents.
- Collate all the media for a given sub-return at one central point and then label and despatch with one single submission document.

11.1.3 Incomplete sub-returns

If you realise that some accounts have been omitted from a sub-return after submitting it and you are requested to supply an additional batch please ensure that the batch number given relates to the next batch sequence number (not restarting at 1).

EXAMPLE

Original submission

sub-return	:	B1101/01
Batch 1 of 2		Volume 1 of 3
Batch 1 of 2		Volume 2 of 3
Batch 1 of 2		Volume 3 of 3
Batch 2 of 2		Volume 1 of 1

Additional submission

sub-return	:	B1101/01
Batch 3 of 3		Volume 1 of 2
Batch 3 of 3		Volume 2 of 2

Please do not generate a new sub-return, as these accounts relate to the original sub-return and have erroneously been omitted from the original submission.

11.1.4 Batch numbers on each sub-return not starting with 1

To reiterate the statement above, batch numbers must start at 1 and be sequential for each sub-return. Problems often occur as a result of a number of misinterpretations between sub-returns and batches.

CORRECT EXAMPLE

sub-return : B1101/01
Batch 1 of 1 Volume 1 of 1
sub-return : B1101/02
Batch 1 of 1 Volume 1 of 1
sub-return : B1101/03
Batch 1 of 1 Volume 1 of 1

INCORRECT EXAMPLE

sub-return : B1101/01
Batch 1 of 3 Volume 1 of 1
sub-return : B1101/02
Batch 2 of 3 Volume 1 of 1
sub-return : B1101/03
Batch 3 of 3 Volume 1 of 1

Note in the incorrect example that the batch numbers do not commence at 1 for each sub-return.

11.1.5 Failure to use labels and submission documents

Problems occur if you do not submit your sub-returns using the supplied labels and submission documents. Please do not use "custom" tape labels and submission documents as they cause processing delays if they do not contain all the information required to process the sub-return correctly.

Please use the labels we have supplied to you and ensure that these are completed correctly. Any changes from the printed information on the submission documents should be marked clearly on the document and also notified to HMRC, CNI at cni.firm@hmrc.gsi.gov.uk or **Tel:-029 2032 6379 / 7285** so they can be incorporated into our database.

11.1.6 Incorrect labelling

Please take care in filling in the batch and volume information. For example, a sub-return comprising of 1 batch made up of 4 reels of magnetic tape (volumes) would have its labels completed as:

Batch 1 of 1, Volume 1 of 4
Batch 1 of 1, Volume 2 of 4
Batch 1 of 1, Volume 3 of 4
Batch 1 of 1, Volume 4 of 4

Whereas a sub-return which is split into 2 reproducible batches, each comprising of 3 reels of magnetic tape (volumes), would be labelled as follows:

Batch 1 of 2, Volume 1 of 3
Batch 1 of 2, Volume 2 of 3
Batch 1 of 2, Volume 3 of 3
Batch 2 of 2, Volume 1 of 3
Batch 2 of 2, Volume 2 of 3
Batch 2 of 2, Volume 3 of 3

11.1.7 Misuse of labels and documents

Please also note that the s17 / SI 03/3297 sub-return labels and submission documents should not be used for the purpose of making any other type of return, such as a ISA. They clearly have s17 / SI 03/3297 marked on them and could potentially cause severe problems should they be processed under the wrong category of information.

11.2 Physical Problems

11.2.1 Headers only present on the first volume of the batch

Headers should be supplied on each volume of media to enable the return to be loaded successfully. If it is not possible for headers to be generated on all volumes of media for some reason, then headers should be removed altogether and not included on any volume.

11.2.2 Headers not separated from the data with a tape mark

This is often due to an attempt to simulate the headers produced automatically by some tape operating systems. If you are in doubt as to how to produce the headers and record them correctly on the tape, then leave them off and just supply the data file.

11.2.3 Too many header files/binary control files before the data

This can be a feature of certain tape operating systems. If we tell you that this problem exists, try and produce a tape that contains only the data file (without the headers).

11.2.4 Empty files preceding the data file

There are sometimes two tape marks between the headers and the data on a tape, or a tape mark before the data file that appears to us as an empty file. This can cause the order of files on the tape to go out of step with that prescribed in the media specification.

11.2.5 Incorrect sequence number in tape header HDR1

This can be caused by a fault in the generation of the headers, but is more commonly associated with a mislabelling of the tapes. Please exercise great care over the labelling, as it can potentially cause your submission to fail.

11.2.6 End of blocks padded with unacceptable data

If you are padding up to end of the block please use a single repeating character. Ideally this will be one that is not in the acceptable character set for the data, such as ; (semicolon) or ^ (caret/circumflex). The <space> (ISO LATIN 1 code 32, EBCDIC code 64) or <null> (ISO LATIN 1/EBCDIC code 0) characters are also acceptable. Any other characters, such as those contained in part-records, or the previous contents of buffers may cause problems, and thus cause your submission to fail.

11.2.7 Problems purging bad characters from data

If we request that you remove some invalid characters from your data, please replace the character alone with a space: do not wipe all of the data content of that particular field.

11.2.8 Use of too many TYPE 4 records

Where batches contain more than one volume of media some institutions have incorrectly included a TYPE 4 record at the end of each volume of media. See example 2 in para 4.3.2 for the correct batch layout.

Each sub-return should only have one TYPE 4 record, except where that sub-return is split into reproducible batches. In this case each batch will be completed by 1 TYPE 4 record.

11.2.9 Records truncated because 'end of block' is reached

There are two ways to avoid this problem:

- a) Use fixed length records. The length to use should be determined by the size of your largest record, normally the TYPE 2.

EXAMPLE

The TYPE 2 record has a length of 310 bytes. The other records, TYPE 1, 3 and 4 will need to be padded with spaces to ensure that they are each 310 bytes long. You will also need to ensure that the block size used is an exact multiple of the record length. For instance in our example, a block size of 3100 will enable 10 records to be contained exactly within each block.

- b) Use variable length records and ensure that a record will not traverse 2 blocks. When the last whole record is reached, pad the rest of the block with the characters suggested in para 11.2.6 above.

11.2.10 Changes made to physical tape layout between test and live

This can cause failures if you do not clearly note the changes on your submission documents as staff at the Processing Centre may not realise you have made them. Please do not make changes at this late stage, or if they are unavoidable, ensure that they are clearly marked on your submission documents.

11.2.11 Generating a sub-return with different parameters

You must use the same parameters, i.e. block size, density and character sets, for each volume of media within a sub-return. This includes sub-returns which consist of more than one batch.

Some reporters, when generating magnetic media within a sub-return, were not being consistent with the parameters. This meant that not all volumes of media within a sub-return had the same characteristics. We cannot correct this problem so your submission cannot be processed. We will require you to re-submit those batches that fail to be processed.

11.2.12 Re-submissions

When re-submitting, either after failed batches or due to notification of errors by the reporter, please use the original sub-return reference number and batch numbers. Please ensure when completing the submission document that you show the correct reason for re-submission. Please refer to section 12 Appendix I (Submission Instructions).

11.2.13 Data after TYPE 4

No data should appear after the TYPE 4 record, unless it takes the form of block padding which may legitimately be included. If any data is found after the TYPE 4 record, it will be queried and a letter will need to be submitted to assure us that data after the TYPE 4 record is not valuable, such as further records.

11.2.14 Spurious data on tape

Please ensure that any tapes are 'wiped' before being written to, so that there is no data on the tape either before or after your return data. Also buffers should be cleared before writing to tape, to ensure no part-records appear as block or record pads.

11.2.15 Incorrect volumes submitted

Some reporters submitted volumes of media containing non s17 / SI 03/3297 data. Please ensure that the correct volumes of media are submitted.

11.2.16 Incorrect number of volumes in a batch

Some reporters submitted batches consisting of a number of volumes. On further examination some of these volumes were found to be blank. Please ensure that all volumes within a batch contain data. The first volume in a batch must contain a TYPE 1 Record at the start of the data segment and the last volume in a batch must be completed by a TYPE 4 record.

11.3 Floppy disk specific problems

11.3.1 Incorrect data file format

Receipt of spreadsheets (e.g. straight Lotus 1-2-3 or Dbase files), word processing documents or any other file in a proprietary software format is not acceptable. Please refer to para 4.1. The data, when supplied on any form of magnetic media, should be contained in an ISO LATIN 1 or EBCDIC text file, which must then conform to the field layouts described in the Magnetic Media Specification.

THE ONLY 'EXCEPTION' TO THIS IS THE OFFICIAL HMRC SPREADSHEET FORMAT, WHICH IS NOT CONTAINED IN THIS SPECIFICATION. IF YOU WISH TO USE THE FORMAT PLEASE USE THE LINK BELOW AND FOLLOW THE INSTRUCTIONS THERE. IF YOU USE THE HMRC SPREADSHEET FORMAT, YOUR MEDIA AND SUBMISSION DOCUMENT MUST BE CLEARLY LABELLED "SPREADSHEET".

<http://www.hmrc.gov.uk/esd-guidance/s17-s18-si-reporting.htm#spreadsheet>

11.3.2 Incorrect use of file extensions

Some floppy disks we receive, contain files with extensions of, for example. txt or doc. Please refer to para 4.3.2 which shows the file extension system you should use.

11.4 Data Content Problems

11.4.1 Missing Record Identifier

Some reporters omitted to supply record identifiers at the start of each record. This causes the submission to fail and cannot be circumvented. Please note that this is a mandatory field without which we are unable to interpret the data supplied. These record identifiers should form the first byte of each record.

11.4.2 Reference Number

Some financial institutions supplied either the incorrect reference number or used a dummy reference number for the live submissions.

Example: If the reference number is A0902/01, A902/01 is not acceptable.

11.4.3 Tax Year

Some reporters supplied the wrong tax year on their live submissions.

11.4.4 Use of sort codes

Some reporters were supplying invalid sort codes e.g. 999999 or were supplying sort codes which they used internally and did not apply to the accounts supplied.

Please supply a sort code where applicable, and space fill where a sort code is not relevant for the accounts supplied. More than one sort code may be used within one batch or sub-return. Please note the sort code/account number combination could be quoted to you if any additional information is required or any queries arise.

When you supply a sort code, please remember that the field width is 6 and that you must remove any embedded hyphens.

11.4.5 Field lengths in TYPEs 2 & 3 records not consistent with TYPE 1 definitions

We sometimes find that the field lengths of the dynamic fields set in the TYPE 1 record do not agree with what is actually used to generate the TYPE 2 & 3 records. Please ensure consistency between the two.

11.4.6 Name and address fields populated when no data is available

Problems are caused when many name / address fields for which no data is available contain repeated patterns such as "**** NAME UNKNOWN ****", "**** ADDRESS UNKNOWN **", "STRICTLY CONFIDENTIAL". If up-to-date information is not available for some records, please report the last known residential address or leave the fields space filled up to the sizes defined in the TYPE 1 record.

11.4.7 Net Interest supplied in the Gross Interest Amount field

The Gross Interest Amount field should contain the interest paid or credited in respect of the account before tax was deducted and not the net amount actually credited or paid in respect of the account.

11.4.8 Use of R85 Gross Registration Indicator

Some reporters interpreted the Gross Registration Indicator on the TYPE 2 or TYPE 3 records as applying to all types of accounts being paid gross irrespective of the reason.

The Gross Registration Indicator field in TYPE 2 and TYPE 3 records only relates to those cases where a participant or participants have registered for payment without deduction of tax by submitting form R85.

Any accounts which are being paid gross for reasons other than the completion of an R85 form, for example, qualifying time deposits, accounts operated by or on behalf of individuals not ordinarily resident in the United Kingdom or charities should have the Gross Registration Indicators set to "N".

We will then deduce that this is an 'other gross' account by the fact that the Tax Deducted Amount = 0.

You should report the status of the account as at 5 April of the reporting year (or earlier date of closure of the account). If a customer voluntarily de-registers an account or you receive a formal de-registration notice from us before the end of the year you should report the account as "non-registered", even though you have paid interest during the year without deduction of tax.

11.4.9 'Joint' TYPE 3 Records:

Each TYPE 3 record should only contain information on a single participant. For instance, do not report 'Mr & Mrs Smith' as a TYPE 3 Name since the details attached, e.g. NINo, DoB etc are relevant to a single person.

11.4.10 TYPE 3 Records containing derived names:

We would prefer TYPE 3 records to contain a name. However, for s17, if you do not hold individual names separately from the account title on your system we would ask that you do not attempt to derive names out of the account title, since this is one of the processes which they undergo during our own conversion process.

Please supply any additional information which you may have, e.g. NINo, DoB, different address and complete the name field in the TYPE 3 with spaces. Please ensure in this case that the order of the TYPE 3 records relates to the order in which the names appear in the account title, to ensure the allocation of the correct NINo, DoB etc, to the correct person.

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11.4.11 Missing Postcode field in TYPE 3 – or postcode field not 9 characters:

The (Reportable) Participant Address field in the TYPE 3 record may be defined as a zero length field in the relevant TYPE 1 record. Where this address field was not being supplied, some reporters also omitted the Postcode field from the TYPE 3 record. The Postcode field is a mandatory field, which must be present even when the address is not being supplied. You can complete the postcode field with spaces if you need to.

11.4.12 Incorrect TYPE 2 count:

The TYPE 4 'Account Count' should be a count of **only** the TYPE 2 records supplied on the return - **not** the grand total of all the records supplied (i.e. 1s, 2s, 3s and 4).

12. Appendix I – Submission Instructions

12.1 Introduction

If you are not responsible for the production and issue of the s17 / SI 03/3297 sub-return, please pass this entire package to the correct person so that all sub-returns submitted bear the correct labelling and are accompanied by a submission document.

The media which you are required to submit should be returned to CNI at the address specified in section 10 Appendix G (Contact Information).

You will be issued with labels and submission documents that you should complete in accordance with the instructions below. These will be issued according to the table in paragraph 1.6.

12.2 Media Labels – Quantity Supplied

One sheet of labels will be enclosed for each sub-return known to us.

If the number of labels supplied is insufficient please contact CNI at the address in para 10.1 for additional supplies.

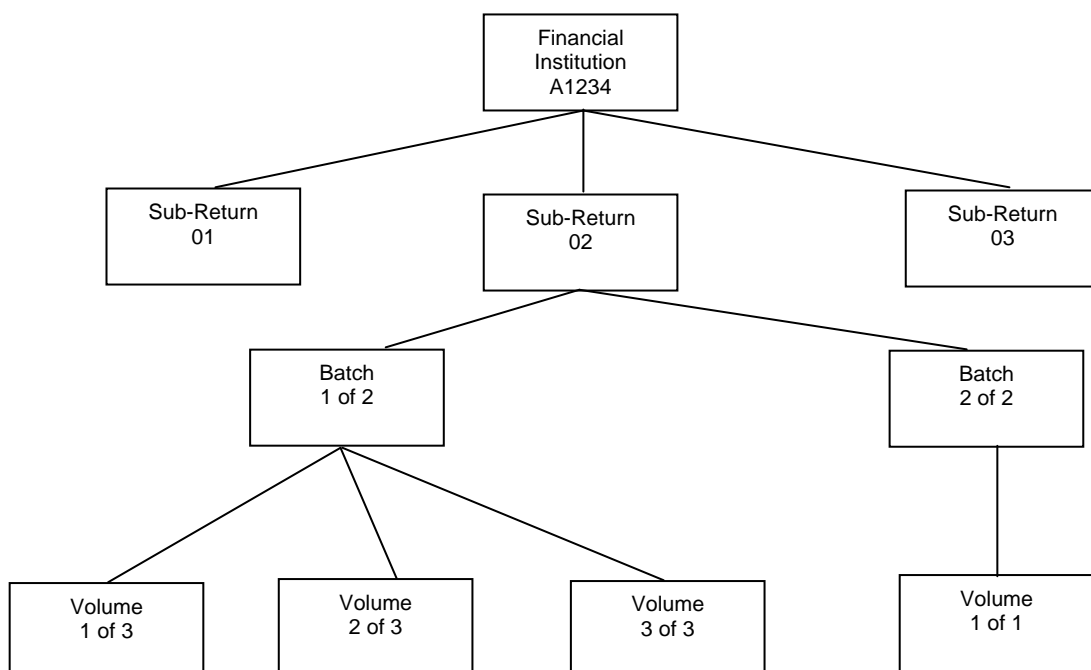
12.3 Structure of Information

You will make one or more sub-return(s). These are divided into one or more reproducible batches, with each batch being submitted on one or more volume(s) of media.

Many of you will only be submitting one sub-return consisting of one batch in any s17 Return. However, some sub-returns may need to be divided into several batches. Please refer to Section 2.2/2.3 of this Magnetic Media Specification (Glossary Section) for definition of sub-returns and batches.

Separate items of media – tape, disk, box of paper, etc should be labelled as a volume, with each volume being numbered sequentially within a batch and each batch being numbered sequentially within a sub-return.

An example is shown below of a financial institution whose return comprises 3 sub-returns, one of which is expanded to show its component parts.



In the example above the sub-return A1234/02 is of 2 batches, the first batch has 3 volumes of media and the second batch has 1 volume of media.

Each *volume* should be uniquely labelled and one *submission document* should accompany each package. A package may contain one of the following:-

- i. Complete sub-return
- ii. Re-submission of failed batch(es)
- iii. Additional batch(es) for omitted accounts
- iv. Re-submission of an erroneous sub-return or erroneous batch(es)

The contents of each package should be consistent with the accompanying *Submission Document*.

12.4 Paper Submissions

We expect paper sub-returns to be made as a single batch, with the individual boxes or packages of paper being labelled as volumes within the sub-return. For example a paper sub-return comprising 3 boxes would bear the labels.

box 1: Batch 1 of 1 Volume 1 of 3

box 2: Batch 1 of 1 Volume 2 of 3

box 3: Batch 1 of 1 Volume 3 of 3

12.5 Submission Dates

We normally issue your notice to make a return in the February before the end of the reporting year to which it relates. The time limit for making a return will be given in the notice, and is normally 30 June following the end of the tax year to which the notice relates. For example, for the tax year 2008/2009 notices would normally be issued in February 2009 and returns must be submitted by 30 June 2009.

Your return may be submitted before this date but due to the large volumes of data that we expect to process, we cannot guarantee to load your data before the date in the notice. We will, however, deal with your submission as soon after we get it as possible.

The earliest date for your submission will be 6 April for the tax year in question i.e. for tax year 2008/2009 the earliest receipt date is 6 April 2009.

12.6 Label completion instructions

Please check the details that have been pre-printed and complete the labels in accordance with the following instructions where we have missed details off.

LABEL INFORMATION

Label Pre-printed and specific to a sub-return.

<u>Section 17 Return 2008/2009</u> XYZ Bank Sub-Return : B1111/01 Description : Visa Batch No : of Volume No : of	See note 1 2 3 4 5
---	--

Explanation of Notes

- 1 Name will be pre-printed by HM Revenue & Customs.
- 2-3 The Reference will be pre-printed. Where specific sub-return details have been agreed the sub-return Reference Number and Description will be printed. You should ensure that each label is attached to the correct volume. Where the sub-return Number information is not printed please complete the label yourself.
- 4 Batch number details should be inserted on each volume, followed by the total number of batches making up the sub-return referred to in 3, e.g. Batch 2 of 5. These two numbers in combination indicate the sequence of a batch within the sub-return.
- 5 Volume number details should be inserted on each item of media followed by the total number of volumes which make up each individual batch e.g. Volume 1 of 3. These two numbers in combination indicate the sequence of a volume within the batch.

Numbers entered at items 4 & 5 enable the operator to check the sequence of each volume of media within the batch and also to confirm that they have receive complete details of a sub-return.

12.7 Submission document completion instructions

One submission document should accompany each package of media and will provide details of all volumes included in the package. If the number of submission documents supplied is insufficient please contact CNI for additional supplies see para 10.1 Appendix G – Contact Information.

Alternatively, you can download blank forms from the HMRC website. See paragraph 1.7.

12.7.1 Media Report Information

If using the blank form please complete your Name and address yourself. Where we know the details of the sub-return we pre-print the name and reference number of the sub-return. If the information we have pre-printed is incorrect please contact **CNI at cni.firm@hmrc.gsi.gov.uk or Tel:-029 2032 6379 / 7285**

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12.7.2 Media Submission Details

Number of Magnetic Media Items enclosed in package - Please enter the total number of items that are in each package.

Number of EUSD accounts reported - please give the number of EUSD items contained in the return.

Submission Status - Please show the submission status of the package i.e. whether this is a live submission or a test.

Contact Name For Audit Purposes – Please enter a name of a liaison officer who we can contact should we wish to audit your return.

12.7.3 Batch No

Use this section and the subsequent sheets to give us details of the volumes that you have submitted in the package. Enter the Individual volume and batch numbers as appropriate. Please see para 2.3.

“Your Ref No” is for your use where you need to identify a specific volume by your own numbering system.