

# **ISAs**

## **Annual Returns of Information Guidance for ISA Managers**

**For use with the 2009-10 return and thereafter**



## **GUIDANCE NOTES FOR ISA MANAGERS**

These notes provide guidance for ISA managers on how to submit annual returns of information on magnetic media. They replace all previous guidance.

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## **SECTION 1 ISA MAGNETIC MEDIA SPECIFICATION**

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## **1 INTRODUCTION**

ISA Managers are required to make Returns of Information to the HM Revenue & Customs under regulation 31 of the Individual Savings Account Regulations 1998 (Statutory Instrument 1998 No. 1870), as amended, within 60 days of the end of the following reporting dates

- 5<sup>th</sup> April each year, or
- the date of ceasing to qualify, or act as a manager.

Returns can be submitted on magnetic media, and/or forms ISACOM100(OCR)

The purpose of this document is to describe the standard format in which returns on magnetic media should be submitted.

## **2 OVERVIEW**

### **2.1 Reportable Plans**

ISA managers must report details for all ISAs they managed during the period covered by the return, including

- ISAs transferred in, and
- ISAs which have been closed.

But they should exclude

- ISAs transferred out in full in the period covered by the return
- made void in the period covered by the return, or
- not proceeded with or cancelled in the period covered by the return within 30 days of opening.

### **2.2 Acceptable Magnetic Media**

Returns must be submitted on one of the media defined in Appendix B – Acceptable Media. Returns submitted on other media will not be accepted.

### **2.3 File Headers**

Returns submitted on magnetic tape must contain file headers. Acceptable file header formats are defined in Appendix C – Header Layouts.

### **2.4 Allowable Character Sets**

Headers and data must be encoded in ASCII or EBCDIC character sets. (And the same character set must be used for both headers and data.)

Only the characters defined in Appendix D – Allowable Character Set – may be used.

## **2.5 Late and Incorrect Returns**

Managers who fail to make a return by 4 June following the end of the period covered by the return will be sent a reminder. And no further claims for payment will be processed until the return is received.

Penalties may be charged on managers under Section 98 Taxes Management Act 1970 for failure to make a return or for making an incorrect return.

## **3 GLOSSARY**

### **3.1 Return**

A Return of Information under regulation 31 of the Individual Savings Account Regulations 1998. It consists of one or more sub-returns.

### **3.2 Sub-return**

A sub-division of a return. It consists of one or more batches.

A manager may split a return into two or more sub-returns if it is more convenient than providing the information on one return.

This may be appropriate where, for example

- the manager is supplying the return on more than one media, or from more than one system, or
- the manager has a regional system and is unable to collate the information.

Managers who wish to split their returns into two or more sub-returns should first contact CAR Audit (see Appendix E – Contact Information).

### **3.3 Batch**

A sub-division of a sub-return.

Sub-returns that contain more than 1 Gbyte of data must be split into batches, each of which may contain up to 1 Gbyte of data. Sub-returns that contain less than 1 Gbyte of information may be split into batches or submitted in one batch.

### **3.4 Structured Name**

Investors' names are held in a structured format where the title(s), initial(s) or forename(s) and surname are held in separate fields on the manager's system.

### **3.5 Unstructured Name**

Investors' names are held in an unstructured format where the title(s), initial(s) or forename(s) and surname are held in a single field on the manager's system.

## **4 RETURN FORMAT**

### **4.1 Record Types**

Each batch consists of three record types - TYPE 1, TYPE 2 and TYPE 3.

**4.2 TYPE 1 Record**

The batch must start with a TYPE 1 Record. The Type 1 record identifies the manager making the return and defines the format of the TYPE 2 records that follow. It is also a batch management record.

**4.3 TYPE 2 Record**

One or more TYPE 2 records follow the TYPE 1 record. The TYPE 2 records contain information about each ISA held by the manager.

TYPE 2 records should give details of the beneficial owner of the ISA, and not, for example, the name of the person who opened the ISA on behalf of the beneficial owner due to the mental or physical incapacity of the beneficial owner.

Managers should complete TYPE 2 records for all ISAs under management during the reporting period, with the exception of ISAs transferred out in full, made void, or not proceeded with in that period.

The records need not be sorted - for instance, in alphabetical order.

**4.4 TYPE 3 Record**

A single TYPE 3 record follows the last of the TYPE 2 records in the batch. The TYPE 3 record contains a count of the number of ISAs reported in the batch.

**4.5 Field Class**

Record fields may be mandatory, non-mandatory or conditional.

Mandatory fields (indicated by an 'M' in the 'Type' column) must be completed using one of the values described.

Non-mandatory fields (indicated by an 'O' in the Type column) must be completed where possible, otherwise space filled.

Conditional fields (indicated by a 'C' in the 'Type' column) must be completed where the conditions stated are met, otherwise space filled.

## 5 TYPE 1 RECORD STRUCTURE

Data Item Name	Format	Type	Notes
RECORD TYPE	CHAR 1	M	Enter "1"
RETURN TYPE	CHAR 10	M	Enter "ISA". Left justify, pad with spaces.
ISA MANAGER REF	CHAR 8	M	Enter the reference provided by HM Revenue & Customs for the purpose of submitting the return (see paragraph 8.1.1).  Format is Z9999/99.
ISA MANAGER NAME	CHAR 50	M	Enter the name of the ISA manager submitting the return.  Left justify, pad with spaces.
TAX YEAR	CHAR 4	M	Enter the tax year in which the reporting date falls (see paragraph 8.1.2).  Format is CCYY.
BATCH NUMBER	CHAR 2	M	Enter the batch number within the sub-return, starting at "01".  Format is 99. Right justify, pad with zeros (but pad with spaces allowed).
TOTAL NUMBER OF BATCHES	CHAR 2	M	Enter the total number of batches within the sub-return.  Format is 99. Right justify, pad with zeros (but pad with spaces allowed).
ISA INVESTOR TITLE LENGTH	CHAR 2	M	Enter the number of characters to be used to supply titles in ISA INVESTOR TITLE field.  Enter "00" if either <ul style="list-style-type: none"> <li>an unstructured name is always entered in ISA INVESTOR NAME FIELD, or</li> </ul>

**TYPE 1 RECORD STRUCTURE (continued)**

<b>Data Item Name</b>	<b>Format</b>	<b>Type</b>	<b>Notes</b>
ISA INVESTOR TITLE LENGTH (cont'd)			<ul style="list-style-type: none"> <li>the ISA investors' titles are not held.</li> </ul> <p>Format is 99. Right justify, pad with zeros (but pad with spaces allowed).</p>
ISA INVESTOR FORENAME(S) LENGTH	CHAR 2	M	<p>Enter the number of characters to be used to supply forename(s)/initial(s) in ISA INVESTOR FORENAME(S) field. Enter "00" if an unstructured name is always entered in ISA INVESTOR NAME field.</p> <p>Format is 99. Right justify, pad with zeros (but pad with spaces allowed).</p>
ISA INVESTOR NAME LENGTH	CHAR 3	M	<p>Enter the number of characters to be used to supply</p> <ul style="list-style-type: none"> <li>for structured names, the ISA investor's surname, or</li> <li>for unstructured names, the ISA investor's full name</li> </ul> <p>in ISA INVESTOR NAME field.</p> <p>Format is 999. Right justify, pad with zeros (but pad with spaces allowed).</p>
ISA INVESTOR ADDRESS LINE LENGTH	CHAR 2	M	<p>Enter the length of the address lines in ISA INVESTOR ADDRESS field.</p> <p>Format is 99. Right justify, pad with zeros (but pad with spaces allowed).</p>
ISA INVESTOR ADDRESS LINE COUNT	CHAR 2	M	<p>Enter the number of address lines in ISA INVESTOR ADDRESS field.</p> <p>Format is 99. Right justify, pad with zeros (but pad with spaces allowed).</p>

**TYPE 1 RECORD STRUCTURE (Continued)**

<b>Data Item Name</b>	<b>Format</b>	<b>Type</b>	<b>Notes</b>
ISA INVESTOR POSTCODE SUPPLIED	CHAR 1	M	Enter <ul style="list-style-type: none"><li>• “Y” if the postcodes are held separately from ISA investors’ addresses, or</li><li>• “N” if the postcodes are held as part of ISA investors’ addresses.</li></ul> (See paragraph 8.1.3.)

**TYPE 2 RECORD STRUCTURE**

<b>Data Item Name</b>	<b>Format</b>	<b>Type</b>	<b>Notes</b>
RECORD TYPE	CHAR 1	M	Enter "2".
ISA INVESTOR REFERENCE NUMBER	CHAR 20	M	Enter the reference by which the ISA investor is known to the ISA manager (see paragraph 8.2.1).
TYPE OF ISA	CHAR 1	M	Enter <ul style="list-style-type: none"> <li>• "A" if the ISA is a cash ISA, or</li> <li>• "B" if the ISA is a stocks and shares ISA, or</li> <li>• "X" if there were no subscriptions in the period covered by the return, or subscriptions in the period covered by the return have been transferred to another manager.</li> </ul>
STRUCTURED NAME	CHAR 1	M	Enter <ul style="list-style-type: none"> <li>• "Y" if the ISA investor's name is held in a structured form, or</li> <li>• "N" if the ISA investor's name is held in an unstructured form.</li> </ul>
NAMING CONVENTION	CHAR 2	M	If "Y" is entered in the STRUCTURED NAME field, enter "00".  If "N" is entered in the STRUCTURED NAME field see paragraph 8.2.2.
ISA INVESTOR TITLE	CHAR X	O	If "Y" is entered in the STRUCTURED NAME field enter the ISA investor's title (Mr, Mrs, Doctor, etc).  Left justify, pad with spaces. If the investor has more than one title leave a space between the titles.

**TYPE 2 RECORD STRUCTURE (continued)**

<b>Data Item Name</b>	<b>Format</b>	<b>Type</b>	<b>Notes</b>
ISA INVESTOR FORENAME(S)	CHAR X	O	<p>If "Y" is entered in the STRUCTURED NAME field enter the ISA investor's forename(s) and/or initial(s) – see paragraph 8.2.3.</p> <p>Left justify, pad with spaces.</p>
ISA INVESTOR NAME	CHAR X	M	<p>Enter the ISA investor's</p> <ul style="list-style-type: none"> <li>• surname if "Y" is entered in the STRUCTURED NAME field, or</li> <li>• full name if "N" is entered in the STRUCTURED NAME field</li> </ul> <p>Left justify, pad with spaces.</p>
ISA INVESTOR NINO	CHAR 9	M	<p>Enter the ISA investor's National Insurance number (NINO) if held. Format is AA999999A. The last character should be "A", "B", "C" or "D". It may be space filled if not known.</p> <p>If the investor's NINO is not held, either</p> <ul style="list-style-type: none"> <li>• space fill (preferred), or</li> <li>• enter XX999999X.</li> </ul>
ISA INVESTOR ADDRESS	CHAR X	M	<p>Enter the ISA investor's permanent residential address (see paragraph 8.2.4).</p> <p>Left justify, pad with spaces</p>
ISA INVESTOR POSTCODE	CHAR 8	C	<p>If "Y" is entered in ISA INVESTOR POSTCODE SUPPLIED field, enter the postcode for the ISA investor's permanent residential address.</p> <p><b>NB</b> – if, exceptionally, a post code is not held, space fill.</p>

## TYPE 2 RECORD STRUCTURE (continued)

Data Item Name	Format	Type	Notes
ISA INVESTOR POSTCODE (cont'd)			If "N" is entered in ISA INVESTOR POSTCODE SUPPLIED field, set the field length to 0.
ISA INVESTOR DATE OF BIRTH	CHAR 8	M	Enter the ISA investor's date of birth as a numeric string in the European date format (DDMMCCYY).  If the account was originally opened prior to 1993 as a PEP and you have not been able to obtain the investor's date of birth, pad with spaces.
AMOUNT SUBSCRIBED TO STOCKS AND SHARES ISA	CHAR 8	M	If "X" has been entered in the TYPE OF ISA field enter "0".  Otherwise, enter the total subscriptions to the stocks and shares ISA in the period covered by the return (see paragraph 8.2.5).  Round up to the nearest £ (for example £999.99 should be reported as £1000). Right justify, pad with zeros (pad with spaces allowed).
AMOUNT SUBSCRIBED TO CASH ISA	CHAR 8	M	If "X" has been entered in the TYPE OF ISA field enter "0".  Otherwise, enter the total subscriptions to the cash ISA in the period covered by the return (see paragraph 8.2.6).  Round up to the nearest £ (for example £999.99 should be reported as £1000). Right justify, pad with zeros (pad with spaces allowed).
AMOUNT USED TO PURCHASE INSURANCE PRODUCTS	CHAR 8	M	If "X" has been entered in the TYPE OF ISA field enter "0".  Otherwise, enter the amount used to purchase insurance products (see paragraph 8.2.7)

**TYPE 2 RECORD STRUCTURE (continued)**

<b>Data Item Name</b>	<b>Format</b>	<b>Type</b>	<b>Notes</b>
TOTAL AMOUNT SUBSCRIBED TO ISA	CHAR 8	M	<p>If "X" has been entered in the TYPE OF ISA field enter "0".</p> <p>Otherwise, enter the same figure as at AMOUNT SUBSCRIBED TO STOCKS AND SHARES ISA or AMOUNT SUBSCRIBED TO CASH ISA as appropriate</p> <p><b>NB</b> – a separate record is required for each ISA held. If the investor has both a cash ISA and a stocks and shares ISA with the same manager, 2 records are required.</p> <p>Round up to the nearest £ (for example £999.99 should be reported as £1000). Right justify, pad with zeros (pad with spaces allowed).</p>
DATE OF FIRST SUBSCRIPTION	CHAR 8	M	<p>If "A" or "B" is entered in TYPE OF ISA field, enter the date of the first subscription to the ISA in the period covered by the return (see paragraph 8.2.8). Format is DDMMCCYY.</p> <p>If "X" is entered in TYPE OF ISA field, pad with spaces.</p>
DATE OF CLOSURE	CHAR 8	M	<p>If "A" is entered in TYPE OF ISA field and the ISA has been closed, enter the date of closure (see paragraph 8.2.9). Format is DDMMCCYY.</p> <p>If "B" or "X" is entered in TYPE OF ISA field a date of closure is not required. However if the ISA has been closed managers may enter the date of closure if they so wish.</p> <p>Otherwise, pad with spaces.</p>

**TYPE 2 RECORD STRUCTURE (continued)**

<b>Data Item Name</b>	<b>Format</b>	<b>Type</b>	<b>Notes</b>
SHARE SCHEME SHARE TRANSFERS	CHAR 8	M	<p>Enter the market value, as at the date of transfer, of any shares transferred into the stocks and shares ISA in the period covered by the return from an approved SAYE share option scheme or Share Incentive Plan (see paragraph 8.2.10).</p> <p>Round up to the nearest £ (for example £999.99 should be reported as £1000). Right justify, pad with zeros (pad with spaces allowed).</p>
MARKET VALUE OF STOCKS AND SHARES ISA	CHAR 20	M	<p>Enter the market value of all assets held in the stocks and shares ISA at 5 April or any other valuation date falling not earlier than 5 October within the tax year.</p> <p>Round up to the nearest £ (for example £999.99 should be reported as £1000). Right justify, pad with zeros (pad with spaces allowed).</p>
MARKET VALUE OF CASH ISA	CHAR 10	M	<p>Enter the market value of all assets held in the cash ISA at 5 April or any other valuation date falling not earlier than 5 October within the tax year.</p> <p>Round up to the nearest £ (for example £999.99 should be reported as £1000). Right justify, pad with zeros (pad with spaces allowed).</p>
MARKET VALUE OF INSURANCE PRODUCTS	CHAR 20	M	<p>Enter the surrender value of all insurance products held in the ISA at 5 April or any other valuation date falling not earlier than 5 October within the tax year.</p>

**TYPE 2 RECORD STRUCTURE (continued)**

<b>Data Item Name</b>	<b>Format</b>	<b>Type</b>	<b>Notes</b>
			Round up to the nearest £ (for example £999.99 should be reported as £1000). Right justify, pad with zeros (pad with spaces allowed).

**7 TYPE 3 RECORD STRUCTURE**

<b>Data Item Name</b>	<b>Format</b>	<b>Type</b>	<b>Notes</b>
RECORD TYPE	CHAR 1	M	Enter "3"
ISA INVESTOR COUNT	CHAR 11	M	Enter the count of all TYPE 2 records reported in the batch.  Right justify, pad with zeros (pad with spaces allowed).

## 8 EXPLANATORY NOTES

### 8.1 Type 1 Records

#### 8.1.1 *ISA manager reference*

This is the reference provided by HM Revenue and Customs for the purpose of submitting Returns of Information. It is made up of

- the ISA manager's reference number (the letter "Z", followed by four digits)
- a slash (/), and
- the sub-return reference number (two digits).

For example, Z9999/01.

#### 8.1.2 *Tax year*

This is the tax year in which the reporting date falls. For example

- if the return is for the year to 5 April 2009, enter 2009, and
- if the return is for the period to 1 September 2008 (because the manager ceased to qualify, or act as an ISA manager on that date), enter 2009 (because 1 September 2008 falls within the tax year ending 5 April 2009).

#### 8.1.3 *Investor postcode supplied*

The post code is an integral part of UK addresses; this entry determines whether investors' postcodes are entered in ISA INVESTOR ADDRESS or ISA INVESTOR POSTCODE field.

- a. If the postcodes are held separately from ISA investors' addresses, enter "Y" – and enter the postcode in the ISA INVESTOR POSTCODE field. **If, exceptionally, you do not hold a post code for an investor, space fill the field.**
- b. If the postcodes are held as part of ISA investors' addresses, enter "N" – enter the postcode as part of the ISA investor's address in the ISA INVESTOR ADDRESS field, **and set the length of the ISA INVESTOR POSTCODE field to 0.**

### 8.2 Type 2 Records

#### 8.2.1 *ISA investor reference number*

The ISA investor reference number should be a unique identifier (preferably, the ISA account number notified to the investor).

#### 8.2.2 *Naming convention*

If "N" is entered in the STRUCTURED NAME field enter

- "01" if the name is supplied as title, forename, middle name(s) or initial(s), surname - for example, Mr John Adam Smith, or Mr John A Smith

- “02” if the name is supplied as surname, forename middle name(s) or initial(s), title – for example, Smith John Adam Mr, or Smith John A Mr
- “03” if the name is supplied as surname, title, forename, middle name(s) or initial(s) – for example, Smith Mr John Adam or Smith Mr John A.
- “04” if the name is supplied as forename, middle names or initial(s), surname – for example, John Adam Smith, or John A Smith
- “05” if the name is supplied as surname, forename, middle names or initial(s) – for example Smith John Adam, or Smith John A

If names are in a format not listed above contact CAR Audit (see Appendix D - Contact Information).

### **8.2.3 *ISA investor forename(s)***

This contains the forename and/or initial(s) component of the ISA investor’s name where the names are held in a structured format.

If the field contains only initials they should be spaced. And the field length defined in the ISA INVESTOR NAME LENGTH field should allow for this.

### **8.2.4 *ISA investor address***

Enter the ISA investor’s permanent residential address (including postcode if “N” is entered in ISA INVESTOR POSTCODE SUPPLIED field).

The number of address lines supplied should correspond to the number defined in the ISA INVESTOR ADDRESS LINE COUNT field.

If the address lines are of different lengths each address line should be left justified and padded with spaces to the length defined in the ISA INVESTOR ADDRESS LINE LENGTH field.

### **8.2.5 *Amount subscribed to stocks and shares ISA***

Enter “0” if “X” has been entered in the TYPE OF ISA field. Otherwise enter the total amount subscribed to the stocks and shares ISA in the period covered by the return. This includes

- cash subscribed to the ISA in the period covered by the return
- the aggregate market value, as at the date of transfer, of any shares transferred into the ISA in the period covered by the return from an approved SAYE option scheme or a Share Incentive Plan, and
- any subscriptions in the period covered by the return transferred in from another manager (whether cash or stocks and shares) and reported as such on the ISA transfer form.

### **8.2.6 *Amount subscribed to cash ISA***

Enter “0” if “X” has been entered in the TYPE OF ISA field. Otherwise enter the total amount subscribed to the cash ISA in the period covered by the return. This includes

- cash subscribed to the ISA in the period covered by the return, and
- any subscriptions in the period covered by the return transferred in from another manager and reported as such on the ISA transfer form.

### 8.2.7 **Amount used to purchase insurance products**

If “X” has been entered in the TYPE OF ISA field enter “0”.

Otherwise, enter the total amount subscribed in the period covered by the return used to purchase insurance products.

For example, an investor subscribes

- £5000 to a stocks and shares ISA , £1000 of which is used to purchase an insurance product that is a qualifying investment for a stocks and shares ISA

The ISA manager would enter

- “5000” in the AMOUNT SUBSCRIBED TO STOCKS AND SHARES ISA field
- “1000” in the AMOUNT USED TO PURCHASE INSURANCE PRODUCTS field, and
- “5000” in the TOTAL AMOUNT SUBSCRIBED TO ISA field.

### 8.2.8 **Date of first subscription**

If “A” or “B” is entered in the TYPE OF ISA field enter the date on which the first subscription in the period covered by the return was paid into the ISA. (If subscriptions in the period covered by the return were transferred in from another manager and reported as such on the ISA transfer form this will be the date on which the first subscription in the period covered by the return was paid into the ISA transferred in).

#### **IF “X” IS ENTERED IN TYPE OF ISA FIELD, SPACE-FILL THE FIELD**

##### **For Example**

In May 2008 Mr Drones subscribes £1,000 to a stocks and shares ISA with Manager A. In July 2008 he transfers this ISA to Manager B. In November 2008 he subscribes a further £2,000 to the ISA with Manager B. The transfer form given to Manager B by Manager A will show *date of first subscription in current year* as May 2008. Manager B will therefore report a subscription of £3,000 to a stocks and shares ISA with a date of first subscription of May 2008. Manager A will

- report a subscription of £0 (if this was a partial transfer out, or
- make no report (if this was a full transfer out)

##### **For Example**

Mr Clough subscribes

- £2,000 to a cash ISA with Manager A in May 2008, and
- £1,000 to a stocks and shares ISA with Manager B in June 2008.

In July 2008 he transfers the cash ISA to Manager B. In November 2008 he subscribes

- £2,000 to the cash ISA with Manager A, and
- a further £1,200 to the stocks and shares ISA with Manager B.

The transfer form given to Manager B by Manager A will show *date of first subscription in current year* as May 2008. Manager B will therefore report a subscription of £4,200 to a stocks and shares ISA with a date of first subscription of May 2008. Manager A will report a subscription of £2,000 to a cash ISA with a date of first subscription of November 2008.

### **8.2.9 Date of closure**

The closure date is required where “A” is entered in the TYPE OF ISA field.

The closure date is the date on which the manager regards the account as having been closed. It is usually the date on which the manager transfers the account investments to the investor. It is not necessary to postpone the closing date to the date on which all outstanding dividends, interest and tax refunds have been paid over to the investor.

Where the type of ISA is ‘B’ or ‘X’ the date of closure is not required, however managers may return a date or leave blank as they wish.

### **8.2.10 Share scheme share transfers**

This is the market value, as at the date of transfer, of any shares transferred into the ISA in the period covered by the return from an approved SAYE option scheme or a Share Incentive Plan. It is included in the amount subscribed to stocks and shares ISA

For example, an investor subscribes £7000 to a stocks and shares ISA. Of this £7000, £6000 is the market value, as at the date of transfer, of shares transferred into the ISA in the period covered by the return from an approved SAYE option scheme and £1000 is a top-up cash subscription.

The entries would be

- “7000” in the AMOUNT SUBSCRIBED TO STOCKS AND SHARES ISA field
- “0” in the AMOUNT SUBSCRIBED TO CASH ISA field
- “0” in the AMOUNT USED TO PURCHASE INSURANCE PRODUCTS field
- “7000” in the TOTAL AMOUNT SUBSCRIBED TO ISA field, and
- “6000” in the SHARE SCHEME SHARE TRANSFERS field.

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## SECTION 2 SUBMISSION INSTRUCTIONS

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## 1 INTRODUCTION

The Annual Return of Information should be returned to the **Centre for National Information (CNI)** at the address specified in Appendix E – Contact Information.

HM Revenue & Customs will issue labels and submission documents. These should be completed in accordance with the following guidance.

## 2 STRUCTURE OF RETURNS

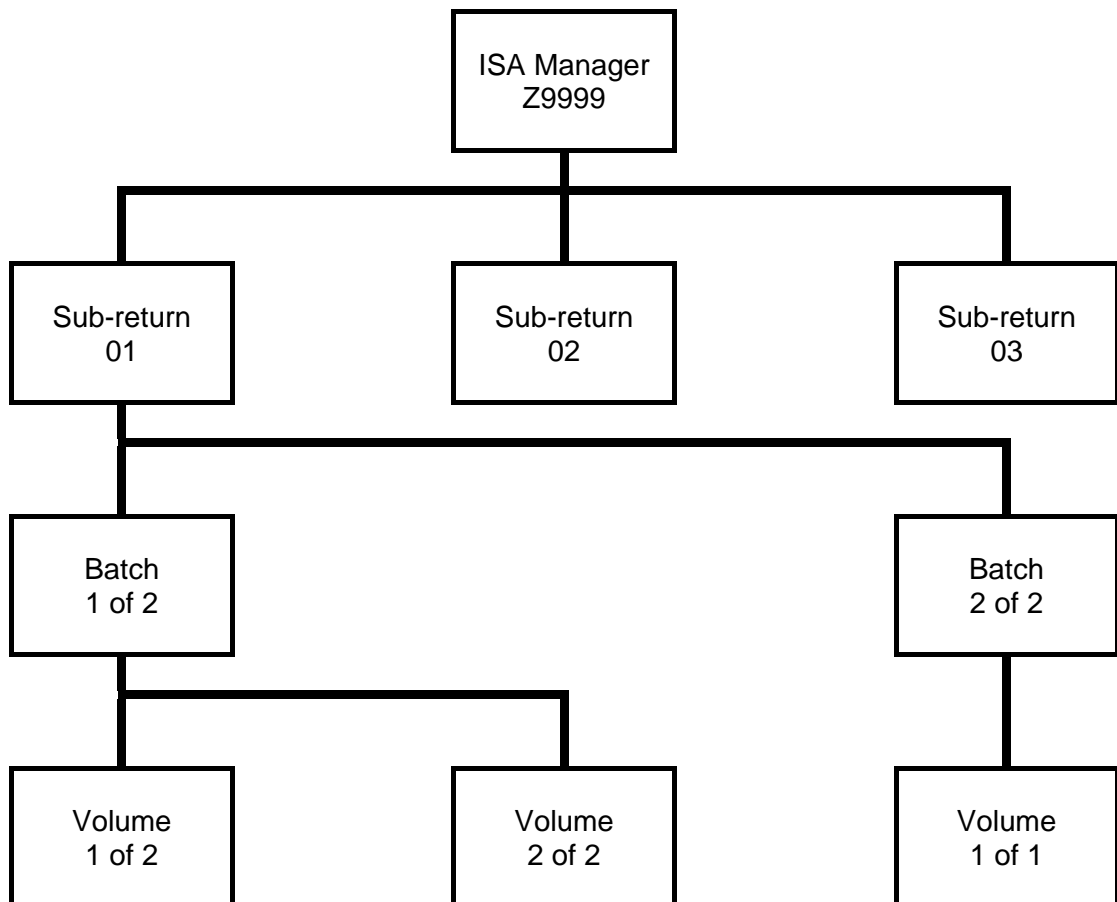
### 2.1 Returns, sub-returns and batches

Many managers will submit returns that contain just one sub-return consisting of only one batch. However returns may be split into more than one sub-return. And each sub-return may be divided into one or more batches, each of which is numbered sequentially within a sub-return. (For definitions of sub-return and batch see Section 1 (ISA Magnetic Media Specification), paragraphs 3.2 and 3.3.)

### 2.2 Volumes of media

Each batch is submitted on one or more volumes of media. Separate items of media (tape, disc, box of forms ISACOM100(OCR)) should be labelled as a volume. And each volume should be numbered sequentially within the batch.

### 2.3 Example of a return



In this example the manager's return is made up of three sub-returns (01, 02 and 03).

Sub-return Z9999/01 consists of 2 batches. The first batch contains 2 volumes of media and the second batch contains 1 volume of media.

### **3 PAPER SUB-RETURNS**

A paper sub-return should 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 for form ISACOM100(OCR) 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

### **4 SUBMISSION DATES**

The earliest date on which a return may be submitted to **CNI** is the day following the reporting date (see Section 1 - ISA Magnetic Media Specification - paragraph 1.1.)

The latest date is 4 June following the end of the tax year in which the reporting date falls.

For example, returns with a reporting date of 5 April 2006 must be submitted by 4 June 2006.

### **5 MEDIA LABELS**

#### **5.1 Quantity Supplied**

HM Revenue & Customs will issue one sheet of labels for each sub-return known to them.

If the number of labels received is insufficient contact **CNI** for additional supplies (see Appendix E - Contact Information).

#### **5.2 Types of Label**

There are two types of labels: Type A & Type B.

Type A labels are pre-printed and are specific to a sub-return. Type B labels are general or continuation labels to be used to identify any additional volumes of information.

<u>Type A Label</u>	<u>Type B Label</u>
<u>ISA Return 2007-08</u>	<u>ISA Return 2007-08</u>
<b>Anyland Finance Group</b>	<b>Anyland Finance Group</b>
Sub-Return : Z9999/01	Sub-Return : Z9999/
Description : A11	Description :
Batch No : of	Batch No : of
Volume No : of	Volume No : of

**See note**

- 1**  
**2**  
**3**  
**4**

1. The name of the ISA manager, which will be pre-printed by HM Revenue & Customs.
2. The ISA manager's reference number will be pre-printed by HM Revenue & Customs. Where specific sub-return details have been agreed the sub-return suffix and description will also be pre-printed.
3. The batch number within the sub-return, followed by the total number of batches making up the sub-return (for example, Batch 2 of 5). These two numbers in combination indicate the sequence of a batch within a sub-return
4. The volume number within the batch, followed by the total number of volumes making up the batch (for example, Volume 1 of 3). These two numbers in combination indicate the sequence of a volume within a batch.

The information entered at items 3 & 4 enable **CNI** to check the sequence of each volume of media within the batch and also to confirm that they have received complete details of a sub-return.

### 5.3 Completion of labels

Each volume of media should be uniquely labelled.

Check the details that have been pre-printed on the labels provided.

Where the sub-return suffix and description are not pre-printed (Type B labels) enter them on the label.

Enter on the label the batch number within the sub-return, followed by the total number of batches making up the sub-return, and the volume number within the batch, followed by the total number of volumes making up the batch.

## 6 SUBMISSION DOCUMENT

Each *package* should be accompanied by a *submission document*.

A package consists of

- a complete sub-return
- failed batch(es) being re-submitted
- additional batch(es) for accounts omitted from the main return
- an erroneous sub-return or erroneous batch(es) being re-submitted.

The submission document provides details of the volumes included in the package.

If the number of submission documents supplied is insufficient please contact **CNI** for additional supplies (refer to Appendix E - Contact Information).

## 6.1 **Completing/amending a submission document**

Submission documents are pre-printed with the details known to HM Revenue & Customs.

Where any details are missing, enter the missing details on the submission document and notify CAR Audit (refer to Appendix E - Contact Information).

Where any details are incorrect, amend the submission document and notify CAR Audit (refer to Appendix E - Contact Information).

To complete/amend a submission document follow the guidance below.

### 6.1.1 **Media report Information**

Name: pre-printed by HM Revenue & Customs where known. If the ISA manager's contact name is not pre-printed, enter it on the document. If the pre-printed contact name is incorrect, enter the correct name at "Contact Name" in the section entitled "If there are any changes to the above details, please enter them below".

Address: pre-printed by HM Revenue & Customs. If the pre-printed address is incorrect enter the correct name at "Media Return Address" in the section entitled "If there are any changes to the above details, please enter them below".

Telephone number: pre-printed by HM Revenue & Customs where known. If the ISA manager's telephone number is not pre-printed, enter it on the document. If the pre-printed telephone number is incorrect enter the correct telephone number at "Contact Telephone Number" in the section entitled "If there are any changes to the above details, please enter them below".

### 6.1.2 **Sub-Report Information**

ISA manager name: pre-printed by HM Revenue & Customs.

ISA manager sub-report reference: pre-printed where known. If the sub-return suffix is not pre-printed enter it on the document.

ISA manager sub-report description: pre-printed by HM Revenue & Customs where known. If the description is not pre-printed enter "ISA accounts" on the document.

### 6.1.3 **Media Submission Details (To be completed in all cases – see guidance notes)**

Number of Media items enclosed: not pre-printed. Enter the total number of items enclosed in the package.

Submission status: not pre-printed. Identify the submission status of the package as one of the following

- Initial First submission of this return for this tax year.
- Test A test submission – which should not contain real data.
- Retry Re-submission of failed sub-return where either the previous submission was failed by HM Revenue & Customs, or where the manager has notified HM Revenue & Customs of errors in the previous submission.

Number of ESD accounts reported: not pre-printed. Leave blank as this does not apply to ISA returns.

Contact name for audit purposes: not pre-printed. Enter the name and telephone number of the person responsible for ISA audits.

**SAMPLE RETURN SUBMISSION DOCUMENT**

Tax year:.....

This document and accompanying data should be sent to:

HM Revenue & Customs, Centre for National Information, Financial Institution Returns Management, Ground Floor, Government Buildings, Ty Glas Road, Llanishen, Cardiff, CF14 5ZG

**Media Report Information**

Name:	Anyland ISA Managers plc	Tel :	
Address and Postcode:	Anyland House High Street Anytown AN1 1AA	Extn :	

If there are any changes to the above details, please notify:

HMRC, CAR Audit: savings.audit@hmrc.gsi.gov.uk

**Sub Report Information**

FI / Paying Agent Name	:	ANYLAND ISA MANAGERS PLC
FI / Paying Agent Sub-Report Reference	:	Z9999 / 01
FI / Paying Agent Sub Report Description	:	ISA accounts

**Media Submission Details (To be completed in all cases – see guidance notes)**

Number of Media items enclosed:	<input type="checkbox"/>	Submission status:	<input type="text"/>
		(Initial / Test / Retry)	
Number of ESD accounts reported (S17, S18 and ESD returns only)	<input type="checkbox"/>		
Contact name for audit purposes:	<input type="text"/>		
<b>Batch No</b>	<b>Volume No</b>	<b>Your ref No</b>	
of	of		
of	of		
of	of		
of	of		
of	of		
of	of		
of	of		

*(if necessary continue overleaf)*

Please keep a copy of the return submitted in case your return needs to be amended or we need to ask you about the data you have submitted. Please note that CD's, DVD's and Floppy Disks cannot be returned. Cartridge tapes will be returned on request to HMRC CAR Audit

Send this document and your data to the address at the top of this page.



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## APPENDIX A DATA SECURITY AND ENCRYPTION

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6	ARE OTHER METHODS GOING TO BE AVAILABLE?	33

**1 YOUR RESPONSIBILITIES UNDER THE DATA PROTECTION ACT 1998 (DPA)**

We have an ongoing review into the security of our data transfers out. We currently secure outgoing data to businesses in the following ways and we encourage everyone to be this careful when transferring information to us. 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. Under the DPA, you are responsible for the security of personal data until we have received it.

**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.

**3 WHAT ENCRYPTION CAN HMRC ACCEPT?**

You may wish to send us data as password-protected, self-decrypting files on computer disk or tape. We can handle any self-decrypting files that run on Microsoft operating systems. We encourage you to use complex passwords of at least 20 characters and arrange a named person to sign for delivery.

**If you are unable to use one of the encryption products below, please e-mail [tacticalsecuritycontrolcentre@hmrc.gsi.gov.uk](mailto:tacticalsecuritycontrolcentre@hmrc.gsi.gov.uk)**

- Self-Extracting encryption
- WinZip version 9 or higher
- PGP self-decrypting files

**4 WHERE SHOULD I SEND THE PASSWORD FOR MY SELF-DECRYPTING FILE?**

Please send your password by email to [occ-dcdm@hmrcaspire.com](mailto:occ-dcdm@hmrcaspire.com). Title your email with your return type and your return reference number.

For example an email containing a password for an ISA return for Z9999 sub return 01 should be titled ISA Z9999/01

**5 ARE OTHER METHODS GOING TO BE AVAILABLE?**

We know some businesses already use other methods to secure their data transfers.

- We are working to establish the relevant links for data encrypted by Connect Direct Secure Plus.
- We are working with our IT supplier to agree how we will accept tapes and cartridges containing data encrypted by products like ZIP390 and DF DSS.

- We will be publishing details of public keys to be used in asynchronous encryption via products like PGP. This will reduce the problems with needing a unique password protection for each item of media.

**If any of these are your preferred transfer mechanism, please e-mail [tacticalsecuritycontrolcentre@hmrc.gsi.gov.uk](mailto:tacticalsecuritycontrolcentre@hmrc.gsi.gov.uk) so that you can be included in later announcements.**

## **6 ADVICE ON SECURE SUBMISSION IF YOU CAN'T ENCRYPT**

Your hardware or software might prevent data encryption. In such cases, please e-mail [savings.audit@hmrc.gsi.gov.uk](mailto:savings.audit@hmrc.gsi.gov.uk) to arrange alternative physical security measures with us.



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## **APPENDIX B ACCEPTABLE MEDIA**

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3.1	General	
3.2	Content	
3.3	Naming	

## 1 INTRODUCTION

Returns must be submitted on

- CD
- DVD
- Floppy Disc
- 34/80 or 34/90 Cartridge
- 94/80 Cartridge
- LTO Tape (1,2 or 3)
- USB Sticks
- DLT Tapes

Returns submitted on other media will not be accepted.

The data layout must conform to the ISA return format defined in Section 1 - ISA Magnetic Media Specification. And tapes must contain headers that conform to the header layout defined in Appendix B – Tape Header Layouts. Returns submitted with other data layouts and/or header layouts will not be accepted.

## 2 ½" MAGNETIC TAPE

### 2.1 General

The tape must be a 9-track IBM/ICL standard magnetic tape of up to 2400 feet encoded in EBCDIC or ASCII.

### 2.2 Content

The tape should contain a header file as defined in Appendix B – Tape Header Layouts – and a text file in the format defined in Section 1 – ISA Magnetic Media Specification.

### 2.3 Tape modes and packing densities

The tape should be recorded either

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

Alternative packing densities will not be accepted.

### 2.4 Parity

Vertical row parity must be ODD for all types of 9-track transfer. And parity must be consistent throughout the entire tape, including labels.

### **3 FLOPPY DISCS AND COMPACT DISCS**

#### **3.1 General**

The discs must be IBM PC compatible 3.5" (750kb/1.44Mb) floppy discs, or compact discs encoded in EBCDIC or ASCII.

#### **3.2 Content**

The disc should contain a text file in the format defined in Section 1 – ISA Magnetic Media Specification

#### **3.3 Naming**

Files should be named with the main name denoting the sub-return reference number (excluding the slash ("/"), followed by a three-digit extension denoting the sequence number of the disc in the sub-return.

For example, manager Z9999, whose sub-return 02 is to be provided on three floppy discs, would number them Z999902.001, Z999902.002 and Z999902.003.

Disc Z999902.001 should contain a single TYPE 1 record followed by a number of TYPE 2 records.

Disc Z999902.002 should contain a number of TYPE 2 records.

Disc Z999902.003 should contain a number of TYPE 2 records followed by a single TYPE 3 record



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## **APPENDIX C TAPE HEADER LAYOUTS**

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## 1 INTRODUCTION

Each ½” Magnetic Tape must contain a header.

This may be either a standard IBM or ICL 2900 Header or another approved header. Returns submitted with other header layouts will not be accepted.

## 2 STANDARD IBM OR ICL 2900 HEADERS

The header should be contained in one file of 3x80 bytes, corresponding to the following

- VOL 1
- HEADER 1
- HEADER 2

The sub-files should contain the following information

### VOL 1

Position	Field Content
1 – 3	(label identifier) “VOL”
4	(label number) “1”

### HEADER 1

Position	Field Content
1 – 3	(label identifier) “HDR”
4	(label number) “1”
28 – 31	(sequence number of tape within batch, starting at 00001)

### HEADER 2

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) Between “2048” (min) and “19000” (max)

The block length should be specified in numeric characters and is the maximum block length, including block header.

## 3 OTHER ACCEPTABLE HEADERS

The header should be contained in one file of 3x80 bytes, corresponding to the following

- VOL 1
- HEADER 1
- HEADER 2

The header should be separated from the main data file by a TAPE MARK. (On UNIX systems a TAPE MARK is produced when the file is closed.)

Sub-files should contain the following information

#### VOL 1

Position	Field Content	
1 – 3	(label identifier)	“VOL”
4	(label number)	“1”
5 – 80	(not used)	Space or other acceptable character

#### HEADER 1

Position	Field Content	
1 – 3	(label identifier)	“HDR”
4	(label number)	“1”
5 – 27	(not used)	Space or other acceptable character
28 – 31	(sequence number of tape within batch, starting at 00001)	
32 – 80	(not used)	Space or other acceptable character

#### HEADER 2

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)	Between “2048” (min) and “19000” (max)
11 – 80	(not used)	Space or other acceptable character

The block length should be specified in numeric characters and is the maximum block length, including block header.



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**APPENDIX D ALLOWABLE CHARACTER SET**

**1 ALLOWABLE CHARACTER SET**

**44**

## 1 ALLOWABLE CHARACTER SET

Headers and data must be encoded in ASCII or EBCDIC character sets. (And the same character set must be used for both headers and data.)

Only the following characters are allowable

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

The following characters must not be used

Asterisk	*
Semi-colon	;
Vertical Bar	

---

## APPENDIX E CONTACT INFORMATION

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**1 ASPIRE DATA CAPTURE UNIT****1.1 Contact**

Financial Institution Liaison Officer

**1.2 Telephone Numbers**

01952 295 293

**2 CAR AUDIT****2.1 E-mail address**

[savings.audit@hmrc.gsi.gov.uk](mailto:savings.audit@hmrc.gsi.gov.uk)

**2.2 Telephone Numbers**

0151 472 6083 or 0151 472 6135

**3 CENTRE FOR NATIONAL INFORMATION (CNI)****3.1 Postal Address**

HM Revenue & Customs  
Centre for National Information (CNI)  
Financial Institute Returns Management  
Ground Floor  
Ty Glas Road  
Llanishen  
CARDIFF  
CF14 5ZG

**3.2 Telephone Numbers**

02920 327 373

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## APPENDIX F COMMON PROBLEMS

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## 1 INTRODUCTION

The purpose of this appendix is to advise managers of common problems associated with the submission of annual returns of information on magnetic media and to advise them how they may be overcome.

## 2 BATCH NUMBERS

### 2.1 Non-unique batch numbers

Batches within a sub-return must be numbered sequentially.

#### 2.1.1 *Sub-return produced at two or more locations*

Non-unique batch numbers can occur where labelling and shipping are not co-ordinated centrally. (For example, the separate locations each submit part of the sub-return and the batch numbers assigned to each overlap.)

The problem can be overcome by

- co-ordinating the labelling and shipping at one central point, or
- splitting the sub-return into two or more sub-returns, one from each location (see Section 1 - ISA Magnetic Media Specification - paragraph 3.2)

#### 2.1.2 *Additional batch submitted after sub-return*

Non-unique batch numbers can also occur where the manager realises that some accounts have been omitted from a sub-return, submits an additional batch containing the accounts omitted in error, and numbers the batch as "1" rather than assigning it the next batch sequence number.

For example, manager Z9999 submits sub-return 02, consisting of two batches made up as follows

Sub-return	Z9999/02
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

The additional batch (which in this example consists of two volumes) should be numbered as follows

Sub-return	Z9999/02
Batch 3 of 3	Volume 1 of 2
Batch 3 of 3	Volume 2 of 2

### 2.2 Batch numbers do not start at "1"

This could occur where batches are numbered sequentially within the return of information rather than sequentially within each sub-return.

For example, a return consists of three sub-returns; each made up of one batch.

The batches should be numbered as follows.

Sub-return    Z9999/01  
Batch 1 of 1    Volume 1 of 1

Sub-return    Z9999/02  
Batch 1 of 1    Volume 1 of 1

Sub-return    Z9999/03  
Batch 1 of 1    Volume 1 of 1

### **3 LABELS AND SUBMISSION DOCUMENTS**

#### **3.1 Failure to use labels and submission documents**

Use the labels and submission document supplied by HM Revenue & Customs and ensure that these are completed correctly. Do not use 'custom' tape labels and/or submission documents.

If any of the information pre-printed on the submission document is incorrect enter it in the section entitled, "*If there are any changes to the above details, please enter them below*", see Section 2 – Submission Instructions – paragraph 6.1.6.

#### **3.2 Incorrect labelling**

Labels should be completed correctly. For example, a sub-return consisting of one batch containing four volumes should be labelled as follows.

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

On the other hand, a sub-return consisting of two batches, each containing two volumes should be labelled as follows

Batch 1 of 2    Volume 1 of 2  
Batch 1 of 2    Volume 2 of 2  
Batch 2 of 2    Volume 1 of 2  
Batch 2 of 2    Volume 2 of 2

#### **3.3 Re-submission mis-labelled**

Where a batch has to be resubmitted the original sub-return number and batch number should be used.

For example, manager Z9999 submits sub-return 02, consisting of two batches made up as follows

Sub-return    Z9999/02  
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

Batch 1 has to be re-submitted. It should be numbered as follows.

Sub-return    Z9999/02  
Batch 1 of 2    Volume 1 of 3  
Batch 1 of 2    Volume 2 of 3  
Batch 1 of 2    Volume 3 of 3

### **3.4 Misuse of labels and submission documents**

ISA sub-return labels and submission documents should be used only for the purpose of making an ISA annual return of information.

## **4 TAPE HEADERS**

### **4.1 Headers present only on the first volume of the batch**

All tapes should contain a header file as defined in Appendix C – Header Layouts.

### **4.2 Incorrect sequence number in tape header HEADER 1**

Header 1 reports the sequence number of tape within batch, starting at 00001. An incorrect sequence number may be caused by a fault in the generation of the headers. However, it is more commonly associated with mis-labelling.

## **5 VOLUMES OF MEDIA**

### **5.1 Each volume within a batch starts with a TYPE 1 record**

Each batch starts with a single TYPE 1 record, which is followed by the first of the TYPE 2 records in the batch – see Section 1 – ISA Magnetic Media Specification – paragraph 4.2.

Where a batch is made up of more than one volume

- the first volume should contain a TYPE 1 Record, followed by a number of TYPE 2 records
- the last volume should contain a number of TYPE 2 records followed by a TYPE 3 record, and
- the intervening volumes should simply contain TYPE 2 records.

### **5.2 Each volume within a batch ends with a TYPE 3 record**

Each batch ends with a single TYPE 3 record, which follows the last of the TYPE 2 records in the batch – see Section 1 – ISA Magnetic Media Specification – paragraph 4.4.

Where a batch is made up of more than one volume

- the first volume should contain a TYPE 1 Record, followed by a number of TYPE 2 records
- the last volume should contain a number of TYPE 2 records followed by a TYPE 3 record, and
- the intervening volumes should simply contain TYPE 2 records.

**5.3 Data entered after the TYPE 3 record**

Any data entered after the TYPE 3 record (other than legitimate block padding) will be queried. Managers will be asked to confirm in writing that the data is not valuable data and may be ignored.

**5.4 Volumes created with different parameters**

Each volume with a sub-return must be created with the same parameters (block size, density) and must be the same character set.

Any volumes with a sub-return that are created with different parameters will be rejected. A failure notice detailing the problem and requesting re-submission of the rejected return will be sent to the manager.

**6 DATA CONTENT****6.1 RECORD TYPE field not completed**

The RECORD TYPE field at the start of each record must be completed. If it isn't, the return will be rejected. A failure notice detailing the problem and requesting re-submission of the rejected return will be sent to the manager.

**6.2 ISA MANAGER REF field not completed correctly**

The ISA MANAGER REF field (a TYPE 1 record) must be completed correctly (see Section 1 – ISA Magnetic Media Specification – paragraph 8.1.1). If it isn't, the return will be rejected. A failure notice detailing the problem and requesting re-submission of the rejected return will be sent to the manager.

**6.3 TAX YEAR field not completed correctly**

The TAX YEAR field (a TYPE 1 record) must be completed correctly (see Section 1 – ISA Magnetic Media Specification – paragraph 8.1.2). If it isn't, the return will be rejected. A failure notice detailing the problem and requesting re-submission of the rejected return will be sent to the manager.

**6.4 Lengths of TYPE 2 fields not consistent with field lengths reported in TYPE 1 records**

The TYPE 1 fields (ISA INVESTOR TITLE LENGTH, ISA INVESTOR FORENAME(S) LENGTH, ISA INVESTOR NAME LENGTH and ISA INVESTOR ADDRESS LINE LENGTH) report the length of the TYPE 2 fields (ISA INVESTOR TITLE, ISA INVESTOR FORENAME(S), ISA INVESTOR NAME and the length of each line in ISA INVESTOR ADDRESS field). Managers should ensure that the lengths of these TYPE 2 fields agree with the lengths as reported in the TYPE 1 fields.

**6.5 ISA INVESTOR COUNT field not completed correctly**

The ISA INVESTOR COUNT field (a TYPE 3 record) is sometimes reported not as a count of all TYPE 2 records reported in the batch, but as a count of all the records reported in the batch. If the field is not completed correctly the return will be rejected. A failure notice detailing the problem and requesting re-submission of the rejected return will be sent to the manager.

**7 OTHER****7.1 Tape or disc contains spurious data**

Tapes or discs should be 'wiped' before being written to so that the only data they contain is that being submitted as part of the annual return of information. And buffers should be cleared before writing to tape, to ensure that no part-records appear as block or record pads.

**7.2 Blocks padded with unacceptable data**

When padding up to the end of a block, use only <;> <->" or <space>. Any other characters, such as those contained in part-records, or the contents of buffers, may cause the submission to fail.

**7.3 Records truncated because end of block reached**

There are two ways in which this problem may be avoided.

- a. Use fixed length records.

Set the record length by reference to the length of the largest record – normally the TYPE 2 record. And pad shorter records with spaces.

Ensure that the block length is an exact multiple of the record length. For example, if the record length is fixed at 310 bytes a block length of 3100 bytes will enable 10 records to be contained within each block.

- b. Use variable length records and ensure that a record will not traverse two blocks.

When the block length remaining is less than length of the next record, pad the rest of the block with the characters suggested in paragraph 3.3.

**7.4 Problems purging bad characters from data**

Where managers are requested to remove invalid characters from a data field they not wipe the data content of that field; instead they should replace the invalid characters with <space>.