

1. General information

1.1 WARNINGS

WE CANNOT ACCEPT substitutes, downloads or photocopies of this form as it has been designed to be read by our computer. To order the forms please ring the HMRC Orderline on 0845 900 0404 between 8am and 10pm. The forms are free.

You can avoid having your return rejected, and needing to do all the work again, by closely following these notes.

1.2 What the form may be used for

The OCR S18/SIR form covers two types of return on one piece of paper. You may use it to:

- report the information required by section 18 Taxes Management Act 1970 (called hereafter "s18"); or,
- make a return under the Reporting of Savings Income Information Regulations 2003 (called hereafter "SIR").

Only put the information for one type of return on any one paper form. Your return will not use all the boxes on the form because some are for use by the other type of return.

1.3 These Notes

The other parts of these notes tell you about ...
Section 2	how to use the form to report payments for s18
Section 3	how to use the form to report payments under SIR
Section 4	gives the characters you may use on the form and contact information for help from HMRC .

1.4 Who can use these forms

You may only use the OCR S18/SIR form if your institution reference number begins with S, L or X. You can use it instead of reporting using the magnetic media specification. The magnetic media specifications are on our website at www.hmrc.gov.uk/esd-guidance/s17-s18-si-reporting.htm.

1.5 How to complete the forms

You may complete the forms by hand or using a typewriter or computer. You must not combine the 2 methods on any one form. Please use **BLACK** ink on the forms and only **CAPITAL LETTERS**.

We have divided the parts of the form that we want you to complete into a number of single character boxes. If you are using typewriter or computer you may ignore the boxes horizontally provided the number of characters you enter on that line does not exceed the number of boxes on that line. Do not let the type go beyond the top or bottom lines of any box.

1.6 How many payments can go on one form?

If there is more than one transaction to report for a single account or security, you may report **either**:

- each individual transaction on a separate form, **or**

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- an aggregate (total) figure, relating to all transactions for the account on one form.

For example, if a particular security paid interest four times a year, you could report this as four transactions on four forms or the four could be aggregated, on a single form. Four forms may appear to be more work but it will allow you to complete the forms during the year rather than wait until the end. This may be an advantage where you do not expect to hold client funds for the whole of a year.

Please report consistently using all aggregate or all individual transactions in each sub-report.

1.7 Where to send your completed forms

Please send in your return as soon as possible after 5 April each year but in any event not later than 30 June or the date specified in the notice we send you. If you are reporting partly on paper and partly on magnetic media, each sub-report must be either entirely on paper or entirely on magnetic media.

You should send all of the completed forms for each tax year to the Centre for Research & Intelligence at the address below. **DO NOT SEND YOUR RETURN TO ANY OTHER PART OF HMRC.**

Centre for Research & Intelligence

Centre for Research & Intelligence
HM Revenue and Customs
Financial Institution Return Management
Ground Floor
Ty Glas Road
Llanishen
CARDIFF
CF14 5ZG

Telephone Number: **0292 032 7373**

2. Reporting information under s18

2.1 What to report

Full details about what you must report for s18 are in the Section 18 Guidance Notes, available on our website at www.hmrc.gov.uk/esd-guidance/s17-s18-si-reporting.htm .

2.2 How many forms will I need?

Only complete **one form** for each transaction (or aggregate of transactions) **except** where:

- you paid or received the interest on behalf of 2 or more individuals with different reportable addresses; or,
- 2 or more individuals, with different reportable addresses, are beneficially entitled to a payment from an AIF and they have given you valid R105 NOR declarations.

In these cases you should complete 2 forms, one for each reportable person or one each for the first two reportable persons. If you make the payment to a professional partnership, for example, a law or accountancy firm you only need make a single report in the name of the partnership. Where a partnership or joint account or holding has more than 2 reportable individuals, you only need complete forms for the first 2 named individuals who are also reportable.

2.3 How to complete the form for s18

Only complete the boxes noted in the left hand column for s18. The other boxes are not used for s18 (they may be used for SIR).

Box Title	What to put in it
Institution reference (mandatory)	<p>This is the reference we have allocated to you and will be in the format A9999/99. The first five characters identify the institution making the report and the final 2 characters identify the number of the sub-report. We use the sub-report to identify each report made where account information is held in different formats, on different systems or in different media.</p> <p>If you are making your report wholly on paper then the final two characters will be 01. If, however, you are supplying the report in a combination of magnetic media and paper forms the final two characters will be 02 or higher.</p> <p>We will tell you the reference number to use for each type of report on the notice we send you telling you to make a return. If you are in doubt about what reference to use please contact Charity, Assets and Residence at the address shown in paragraph 4.3.</p>
Tax Year (mandatory)	<p>Use the format CCYY to enter the four-figure calendar year in which the tax year you are reporting ends. For example for a report to 5 April 2009 the entry should be 2009.</p>

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Box Title	What to put in it
Account or Security number (mandatory)	<p>Start completing boxes from the left and leave blank any unused boxes.</p> <p>For accounts Enter the number of the account. For “client accounts” this should be the account or reference number within your organisation not any single bank/ building society account number under which all “client” interest is held.</p> <p>For securities Enter the identifying letter for the system being used, i.e. I for ISIN, S for SEDOL or C for CUSIP, followed by the unique identification number. For example, a security with an ISIN reference would be recorded as IAA999999999.</p> <p>No reference Where there is no unique reference number, you must report the ‘universal dummy’ – QQ999999. Only use this number where no other is available.</p>
Account/Client name	<p>Enter the client’s name you hold on your system. For a business partnership of individuals, this would be the partnership name. Do not use more than two lines. Do not split any word between the 2 lines. Do not put more than 20 characters, including spaces, on any line. If the account name is longer than the two lines of 20 characters (including spaces) ignore the extra characters. Start completing boxes from the left and leave blank any unused boxes on the right.</p>
Participant’s name 1	<p>Enter the name of the individual to whom the interest was paid, or on whose behalf it was received. Where you hold a valid R105 form that shows that an individual with a reportable address is beneficially entitled to a payment from an AIF enter the name of that beneficially entitled individual instead.</p> <p>Where there are 2 or more participants to an account complete one form each for the first 2 named reportable individuals who are party to the account/transaction. Show the name of one individual each in the Participant’s name 1 box.</p> <p>Use the format TITLE followed by INITIALS and then SURNAME with a space separating each. Standard abbreviations for the title such as DR for Doctor may be used.</p> <p>Do not put more than 20 characters, including spaces, on the line. Start completing boxes from the left and leave blank any unused boxes on the right.</p>
Participant’s name 2	<p>Only put the name of a second named reportable individual on this form where:</p> <ul style="list-style-type: none"> • paragraph 2.2 says that only one form is required; • it is a joint account or holding; and, • both individuals have the same reportable address. <p>Use the format TITLE followed by INITIALS and then SURNAME with a space separating each. Standard abbreviations for the title such as DR or Doctor may be used. Do not put more than 20 characters, including spaces, on the line. Start completing boxes from the left and leave blank any unused boxes on the right.</p>

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Box Title	What to put in it
Number of participants	<p>Where:</p> <ul style="list-style-type: none"> • interest is paid to, or received on behalf of, 2 or more persons; or • you hold valid R105s showing that more than one NOR individual with a reportable address is beneficially entitled to a payment from an AIF: <p>enter the total number of parties to the account or transaction (whether they are all reportable or not). For example, for a partnership or joint holding of 3 persons, enter 0003. Otherwise, leave this box blank.</p>
Address	<p>Show the address of the individual named in the Participants name 1 box. This will be the address of the individual to whom you paid the interest or on whose behalf you received it unless you have an R105 in which case put down the address of the individual beneficially entitled to the interest.</p> <p>Standard abbreviations such as RD for ROAD may be used. Leave a space between each word. The final entry for the address must be the country if it is not the UK. Do not split any word between 2 lines. Do not put more than 20 characters, including spaces, on any one line. Start completing boxes from the left and leave blank any unused boxes on the right.</p>
Post Code	<p>For UK addresses, the post code forms part of the address and should be included here unless, exceptionally, you do not have it. Start completing boxes from the left and leave blank any unused boxes on the right.</p>
Gross interest	<p>Show the full amount (i.e. before the deduction of any tax) of the interest that you have paid or received on an account or transaction on each form that relates to that account or transaction. You may report the amount before or after the deduction of any overseas withholding tax. Please report consistently, i.e all one way or all the other. Include a decimal point in one of the boxes if this is needed for the currency reported. So, for Sterling, enter a decimal point, and show pence after it.</p> <p>Where the interest is in a foreign currency, you may either:</p> <ul style="list-style-type: none"> • convert the amount to Sterling and put that on the form; or, • report it in the foreign currency. <p>If you choose to report in a foreign currency, enter the amount in the denomination indicated on the SWIFT Standard. For example, you should enter Dollars and cents with the cents entered after a decimal point.</p> <p>For currencies that does not use a decimal place, use all the character boxes. The amount you should report is the total interest due to the investor before the setting-off of any interest owed.</p> <p>Do not enter any currency symbols. Leave blank any unused boxes to the left of the amount.</p>
Tax deducted	<p>Enter the full amount of any UK tax that you have deducted from the interest. Please complete this entry on the same basis, and using the same currency, as your entry for Gross interest.</p>
Reporting Currency Code	<p>Enter the appropriate currency code from the SWIFT Standard, to show what currency you have reported. If the currency is Sterling, you may leave the boxes blank.</p>

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Box Title	What to put in it
Originating Currency Code	Where you have paid or received interest in a foreign currency, enter the appropriate currency code from the SWIFT Standard whether or not you have converted to pounds Sterling to report on the form. For example, enter USD where the interest was paid or received in US Dollars. Otherwise leave the boxes blank.
R105 (AUT/OEIC)	Enter Y if you are reporting interest that an AIF has paid gross because you hold a valid R105 form. Otherwise leave the box blank.

3. Return under SIR

3.1 Introduction

For further information and guidance about SIR reporting please see the SIR guidance notes available on our website at www.hmrc.gov.uk/esd-guidance/sir-guidance.pdf

3.2 How many forms are needed?

If the payment is made to an **individual**, you should use a separate form for each individual even when a number of individuals share the income from the same account or security. For example, for a joint account, a separate form will be required for each individual who is reportable.

For payments made to a **residual entity** complete one form for each account or security.

3.3 How to complete the form for SIR

ONLY complete the boxes listed in the left hand column. The other boxes are not used for SIR (they may be used for s18).

Box Title	What to put in it. Paragraph references are to version 6 of the Savings Income Reporting guidance notes (on our website www.hmrc.gov.uk/esd-guidance/sir-guidance.pdf).
Institution reference <i>(mandatory)</i>	<p>This is the reference we have allocated to you and is in the format A9999/99. The first 5 characters identify the institution making the report and the final 2 characters identify the number of the sub-report. We use the sub-report to identify each report made where account information is held in different formats, on different systems or in different media.</p> <p>If you are supplying your report wholly on paper then the final two characters will be 01. If, however, you are supplying the report in a combination of magnetic media and paper the final two characters will be 02 or higher.</p> <p>We will show the reference number to use for each type of report we expect from you on your submission document. If you are in doubt about the reference to use please contact Charity, Assets and Residence at the address shown in paragraph 4.3 below.</p>
Tax Year <i>(mandatory)</i>	<p>Using the format CCYY, enter the calendar year in which the tax year being reported ends. For example for a report to 5 April 2009 the entry should be 2009.</p>

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Box Title	What to put in it. Paragraph references are to version 6 of the Savings Income Reporting guidance notes (on our website www.hmrc.gov.uk/esd-guidance/sir-guidance.pdf).
Income Code <i>(mandatory)</i>	<p>We use this to distinguish the types of income you report. The entry should be of two letters. The first is either A, B, C or D. The second is either X or Y. decide which letters to use according to the list below.</p> <p>A for savings income that is interest (see paragraphs 84-88 and 234)</p> <p>B for savings income that is; interest accrued or capitalised at the sale, refund or redemption of a money debt; or income realised on the sale, refund or redemption of shares or units (see paragraphs 117-120 and 235-238)</p> <p>C for savings income which derives from interest and is distributed by a collective investment fund (see paragraphs 121-125 and 240-248); and,</p> <p>D for savings income received by a receiving agent (see paragraphs 232- 233).</p> <p>X where you are a paying agent (see paragraphs 15-32); and,</p> <p>Y where you are a receiving agent (see paragraphs 33-38).</p> <p>For example, if you are a paying agent and on this form you are reporting that you made an interest payment you should enter 'AX'. Receiving agents should always enter 'DY'.</p> <p>Start completing boxes from the left and leave blank the two unused boxes on the right.</p>
SI 03/3297 report	Enter Y
Account or Security number <i>(mandatory)</i>	<p>You should write here the number or identification of the account in respect of which you have paid or received the interest.</p> <p>For accounts Enter the number of the account. For "client accounts" this should be the account or reference number within your organisation not a single bank/ building account number under which you hold all your client interest.</p> <p>For instruments Enter an identifying letter to indicate which identification system is being used, i.e. I for ISIN, S for SEDOL or C for CUSIP followed by the unique identification number. For example; a security with an ISIN reference might be recorded as IAA999999999</p> <p>No reference number Where there is not a unique reference number, you must report a 'universal dummy' – QQ999999999. You may only use this number where there is no other number available.</p> <p>Start completing boxes from the left and leave blank any unused boxes on the right.</p>

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Box Title	What to put in it. Paragraph references are to version 6 of the Savings Income Reporting guidance notes (on our website www.hmrc.gov.uk/esd-guidance/sir-guidance.pdf).
Account / Client name <i>(mandatory)</i>	Enter the name of the relevant payee or residual entity. Where more than one individual shares entitlement to the payment or the receipt, you must complete a separate form for each relevant payee. Use the format TITLE followed by INITIALS and then SURNAME with a space separating each part. You can use standard abbreviations for the title such as DR for Doctor. Do not use more than two lines. Do not split any word over the two lines. Do not put more than 20 characters, including spaces, on either line. Start completing boxes from the left and leave blank any unused boxes on the right.
Address <i>(mandatory)</i>	Show the address of the relevant payee or residual entity named on this form (see paragraphs 154-166). You can give either the address at 5 April or the date on which the interest is paid as long as you are consistent. Leave a space between each word. You can use standard abbreviations such as RD for ROAD. The final line of the address must be the country if it is not in the UK. Do not split any word over 2 lines. Do not put more than 20 characters, including spaces, on any one line. Start completing boxes from the left and leave blank any unused boxes on the right.
Post Code	For UK addresses, the post code forms part of the address. Include it here unless, exceptionally, you do not have it. Start completing boxes from the left and leave blank any unused boxes on the right.
Country Code for Country of residence <i>(mandatory)</i>	Enter the two letter ISO Country code for the country of residence (list on our website through the link in paragraph 2.1 above).
Tax Identification Number (TIN)	If a TIN is required (see paragraph 203) enter details for the relevant payee or residual entity at Name 1 above. Start from the left and leave unused boxes on the right.
Date of birth	If a date of birth is required (see paragraph 203) enter details in the format DDMMCCYY, for example, 02041956 for 2nd April 1956.
Place of birth and Country code for place of birth	If these details are required (see paragraph 203), enter the town of birth and, in the separate box, the two letter ISO code for the country of birth (list on our website at the link in paragraph 2.1 above).

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Box Title	What to put in it. Paragraph references are to version 6 of the Savings Income Reporting guidance notes (on our website www.hmrc.gov.uk/esd-guidance/sir-guidance.pdf).
Gross Interest <i>(mandatory)</i>	<p>Enter the amount of the savings income payment attributable to the relevant payee named on this form (see paragraphs 234-248). Include a decimal point if this is needed for the currency you are reporting in. So, for pounds Sterling, use one box to enter a decimal point, and show pence after it. If you do not have details of the precise shares, you should divide the total interest paid by the number of parties to the account and enter that figure. For example, for a joint holding by 4 participants, divide the savings income received by 4.</p> <p>If you have paid interest in a foreign currency, you may:</p> <ul style="list-style-type: none"> • convert the amount to Sterling and report that on the form, or • report the amount in the foreign currency. <p>If you choose to report in foreign currency, enter the amount in the denomination indicated on the SWIFT Standard currency code (on our website at the link in paragraph 2.1 above). For example, you should enter Dollars and cents with the cents entered after a decimal point. If you are reporting in a currency that does not recognise a decimal place, use all the character boxes with leading blank spaces.</p> <p>Do not enter any currency symbol other than a decimal point.</p>
Reporting Currency Code	Enter the appropriate currency code under the SWIFT Standard currency code (on our website at the link in paragraph 2.1 above), to show the currency that you have reported. If you report in pounds Sterling, you may leave this blank.

4. Allowable Characters and Contact Information

4.1 Allowable Characters

Only use the following characters on your forms. Please remember **BLOCK CAPITALS ONLY**.

The alphabet (CAPITALS ONLY)	A to Z
Numbers	0 to 9
Oblique	/
Hyphen	-
Ampersand	&
Full Stop	.
Apostrophe	'
Comma	,
Left-hand bracket	(
Right-hand bracket)
Space	

4.2 Characters not to use

Do not use any of the following characters

lower case alphabet	a to z
Asterisk	*
Semi-colon	;
Vertical bar	

4.3 Contact Information

Centre for Research & Intelligence:

HM Revenue and Customs
 Centre for Research & Intelligence
 Data Capture Unit
 Ground Floor
 Ty Glas Road
 Llanishen
 CARDIFF
 CF14 5ZG

Telephone Number: **029 2032 7373**

Charity, Assets & Residence:

HM Revenue and Customs
 Audit Unit (Information Returns)
 St Johns House
 Merton Road
 LIVERPOOL
 L75 1BB

Telephone Number: **0151 472 6136, 6129 or 6274**

Fax Number: **0151 472 6124**

To order the paper forms please ring the HMRC Orderline on 0845 900 0404 between 8am and 10pm.