



REGISTERED PENSION
SCHEMES OPERATING
RELIEF AT SOURCE

*MAGNETIC MEDIA SPECIFICATION FOR RETURNS OF INFORMATION FOR TAX YEAR
2011/2012 onwards*

TABLE OF CONTENTS

1.	INTRODUCTION	3
2.	OVERVIEW	3
	2.1 Reportable Requirements	
	2.2 Scheme Administrators unable to meet Standard Specification	
	2.3 Submission of Returns	
	2.4 Help on Completion of Returns	
	2.5 Timetable of Events	
	2.6 Acceptable Media	
	2.7 Header Formats	
	2.8 Allowable Character Sets	
3.	GLOSSARY	4
	3.1 Arrangements	
	3.2 Batches	
	3.3 Return	
	3.4 Scheme Administrator	
	3.5 Structured Names	
	3.6 Tax Year	
	3.7 Unstructured Names	
4.	RETURN FORMAT	5
	4.1 Record Types	
	4.2 Batch	
	4.3 Type 2 Record	
	4.4 Type 3 Record	
	4.5 Field Class	
5.	RECORD TYPE STRUCTURE	7
	5.1 TYPE 1 Record Structure	
	5.2 TYPE 2 Record Structure	
	5.3 TYPE 3 Record Structure	
APPENDIX A	Guidance Notes on Completing the Return	12
APPENDIX B	Guidelines for Acceptable Magnetic & Optical Media	17
APPENDIX C	Data Security & Encryption	18
APPENDIX D	Allowable Character Set	19
APPENDIX E	Contact Information	20
APPENDIX F	Potential Problems with Magnetic Media Returns	21
APPENDIX G	Live Submission Instructions	24

1. INTRODUCTION

The purpose of this document is to describe the standard format in which *scheme administrators* should submit Returns of Information to HM Revenue & Customs as at for the tax year to 5 April 2008.

Scheme administrators are required to make Returns of Information under Regulation 15(1) of The Registered Pension Schemes (Relief at Source) Regulations 2005 (Statutory Instrument 2005 No.3448).

2. OVERVIEW

2.1 Reportable Requirements

Scheme administrators must supply details of all contracts for individuals during the tax year relating to the return where there is an amount greater than zero in any one or more of the following –

- individual contribution
- employer contribution
- National Insurance rebate
- term assurance contribution
- total amount of transfer payment received
- value of member's fund

The value of the member's fund should show the total value of monies, assets and investments held for the member under the scheme at a particular date determined by the scheme (provided this date falls in the twelve month period beginning on 6th October of the tax year that the return relates to). The date of the fund valuation must be reported. Where an individual has more than one contract under the same scheme these should be aggregated to provide a single figure.

Arrangements which have been transferred in or out during the tax year relating to the return should be included, as should any *arrangement* which has ceased since the previous 6 April.

All monetary amounts should be reported by *scheme administrators* in whole pounds. For example £1000.45 could be reported as 1000 or 1001 depending on the system used.

2.2 Scheme administrators unable to meet Standard Specification

If a *scheme administrator* is unable to meet the standard specification then a return on magnetic media will not be accepted.

2.3 Submission of Returns

When you are ready to submit your returns they should be sent to **HM Revenue & Customs, Centre for National Information (CNI) at the address detailed at Appendix F (Contact Information)**

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 as, for security reasons, media will not be returned.

2.4 Help on completion of returns

If you need help in completing your return, please contact **HM Revenue & Customs, Centre for National Information (CNI) at the address detailed at Appendix F (Contact Information)**

2.5 Timetable of Events for Reporting Year

(a) Registered Pension Scheme Notices

These will be despatched at the end of February each year to your Head Office Address.

(b) Sub Return Detail Form

The Sub Return Detail Form (which contains the latest information we hold in respect of the make up of your return) will be despatched to you mid March each year. If you do not receive this could you please contact CNI at the address detailed at Appendix F (Contact Information).

(c) Labels and Submission Documents

We are no longer routinely issuing labels. If you still require labels please contact CNI at the address detailed at Appendix F (Contact Information)

(d) Live Submissions

These should be sent to HM Revenue & Customs, Centre for National Information (CNI) at the address detailed at Appendix F (Contact Information) and should be received no later than the agreed delivery date as stated in the notice.

Returns should be submitted as securely as possible in appropriate packaging.

Please ensure that the submissions are accompanied by the correct Submission Documents and that all media is clearly labelled or marked to identify the data source.

Further information on security of return submissions and Encryption can be found at Appendix C

2.6 Acceptable Media

Data will be accepted on

- CD
- DVD
- USB Sticks

When submitting on CD or DVD the scheme administrator should record the HMRC *scheme administrator* reference number on to the CD/DVD using an appropriate marker. This is the reference number allocated by HMRC for monthly and annual tax relief at source repayment claims. It is in the format of one alpha character followed by 4 numeric characters e.g. A1234. When entering the reference on to the CD/DVD, the *scheme administrator* should replace the first alpha character with the letter "P". So, in the example above, the scheme administrator should show the reference as "P1234"

The rules for acceptable media for magnetic returns are specified in Appendix B.

2.7 Header Formats

File headers are not required.

2.8 Allowable Character Sets

The allowable character set for both Headers and Data is defined in Appendix E – Allowable Character Set.

3. GLOSSARY

3.1 Arrangement

Arrangement means a contractual arrangement made by an individual under a registered pension scheme operating relief at source.

3.2 Batches

There is a limit of one Gbyte of data, which can be read and processed at a time. For this reason where a sub-return exceeds this limit the *scheme administrator* is required to divide the sub-return into a number of batches.

Each sub-return consists of one or more batches of up to one Gbyte each. A sub-return which is greater than one Gbyte is required to be split into batches. A sub-return which is less than one Gbyte may be submitted in one batch.

No more than one batch of less than ½ Gbyte is expected per sub-return. This reduces the number of batches to be processed. Batches are required to be reproducible by the *scheme administrator*.

3.3 Return

Each Return will consist of one or more sub-returns. Sub-returns are required because *scheme administrators* may need to divide the Return because

the *scheme administrator* may be supplying the Return either on different media or from different systems; or

the *scheme administrator* may have a regional system and is unable to collate this information

3.4 Scheme Administrator

The person resident in the United Kingdom or another State which is a Member State or a Non-Member EEA State, who is the scheme administrator for the pension scheme

3.5 Structured Names

These refer to members' names held in a structured format, i.e. the title(s), initial(s) or forename(s) and surname are held in separate fields on the *scheme administrator's* system.

3.6 Tax year

A tax year commences on 6 April in any year and ends on 5 April in the following year.

3.7 Unstructured Names

These refer to members' names held in an unstructured format, i.e. the full name is held in a single free text field on the *scheme administrator's* system.

4 RETURN FORMAT

4.1 Record Types

Three record types are required within the Return:

TYPE 1 record identifies the *scheme administrator* making the Return and defines the format of the TYPE 2 records, which follow, and in addition is a batch management record.

TYPE 2 record identifies the personal and financial details for each contract held by the *scheme administrator*.

TYPE 3 record gives control information for the whole batch.

4.2 Batch

Each batch must start with a TYPE 1 Record, which defines the parameters for the batch, including the details of the *scheme administrator* submitting the return.

4.3 TYPE 2 Record

One or more TYPE 2 records follow the TYPE 1 record. The TYPE 2 record contains details of the pension contract.

- 1) TYPE 2 records should give details of the beneficial owner of the contract, and not, for instance, the name of the person who opened the contract on behalf of the beneficial owner due to the mental or physical incapacity of the beneficial owner.
- 2) Always supply details of open contracts.
- 3) If details of closed or transferred out contracts have been reported as such in previous year(s), they should not be reported in subsequent Returns.

NB. A reportable contract is one to which either 2) or 3) applies - it cannot apply to both.

- 4) 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 each batch. The TYPE 3 record contains a count of the number of contracts reported on the Return batch (i.e. a count of TYPE 2 records).

4.5 Field Class

These instructions detail how information should be populated in the different filed types. THEY DO NOT INDICATE WHETHER A FIELD SHOULD BE PRESENT.

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

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

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

5 RECORD TYPE STRUCTURE

5.1. TYPE 1 RECORD STRUCTURE

Date Item Name	Format	Type	Notes
RECORD TYPE (Enter 1)	CHAR 1	M	Value "1"
RETURN TYPE (Enter RPS RAS followed by 3 spaces)	CHAR 10	M	Value 'RPS RAS' <i>Left justify pad with spaces.</i>
HMRC SCHEME ADMINISTRATOR REF (The format is P9999/99)	CHAR 8	M	See appendix A for more details. The final two characters are the number of the sub return that this return relates to. Please contact CNI if you are unsure of your reference.
SCHEME ADMINISTRATOR NAME	CHAR 50	M	The name of the <i>scheme administrator</i> for the scheme. <i>Left justify pad with spaces.</i> NB Name only, please do not supply an address
TAX YEAR (The format is CCYY)	CHAR 4	M	The year in which the period of the Return ends (e.g. year Ending 5 April 2012 = 2012)
BATCH NUMBER (The format is 99)	CHAR 2	M	Batch number within the sub-return. Starting at 01. <i>Right justify pad with zeros.</i>
TOTAL NUMBER OF BATCHES (The format is 99)	CHAR 2	M	Total number of Batches for the sub-return. <i>Right justify pad with zeros.</i>
MEMBER TITLE LENGTH (Format is 99) [This should be the longest current/future title length in your records, IF you are supplying titles AND are reporting STRUCTURED names]	CHAR 2	M	The number of characters used to supply a member's title. <i>Right justify, pad with zeros</i> NB set to '00' if UNSTRUCTURED name is always supplied in MEMBER NAME field or member titles are not held on the Scheme Administrators system
MEMBER FORENAME(S) LENGTH (The format is 99) [This should be the longest current/future forename length in your records, IF you are reporting STRUCTURED names] Where you know this field only contains initials we would prefer them spaced. (e.g. M_J_P_J)	CHAR 2	M	The number of characters used to supply forename(s)/initial(s) in MEMBER FORENAME(S) field. <i>Right justify, pad with zeros.</i> NB Set to '00' if UNSTRUCTURED name is always supplied in MEMBER NAME field.
MEMBER NAME LENGTH (The format is 999) [This should be the longest current/future name length in your records, IF you are reporting STRUCTURED names] This cannot be 000 (Zero zero zero)	CHAR 3	M	The number of characters used to supply a member's surname for STRUCTURED names or number of characters used to supply full name for UNSTRUCTURED names whichever is the greater. <i>Right justify pad with zeros.</i>
MEMBER ADDRESS LINE LENGTH (The format is 99)	CHAR 2	M	The length of address line used for a member's address. <i>Right justify pad with zeros.</i>

[This should be the longest current/future address line length in your records] This cannot be 00 (Zero zero)			
MEMBER ADDRESS LINE COUNT (The format is 99) [This should be the highest current/future address line count in your records This cannot be 00 (Zero zero)]	CHAR 2	M	The number of address lines used for member's address. <i>Right justify pad with zeros.</i>
MEMBER POSTCODE SUPPLIED (Enter Y or N) If you enter Y you must supply an 8 character postcode field in every type 2 record. If you enter N you will not supply the postcode field in any type 2 record	CHAR 1	M	'Y' if POSTCODES are held separately from the address On the scheme administrator's system. 'N' if POSTCODES are only held as part of the address on the scheme administrator's system.

5.2 TYPE 2 Record Structure

Data Item Name	Format	Type	Notes
RECORD TYPE (Enter 2)	CHAR 1	M	Value '2'
PENSION SCHEME TAX REFERENCE (PSTR)	CHAR 19	M	The reference issued by HMRC on registration of a scheme. This will always be 10 characters, but you will need to pad to 19 characters where appropriate, a <i>scheme which does not have a PSTR can use an alternative SF scheme approval number or policy number up to a maximum of 19 characters</i> See Appendix A <i>Left justify pad with spaces for all entries of less than 19 characters</i>
STRUCTURED NAME (Enter Y or N)	CHAR 1	M	'Y' if member's name is held in a structured format, i.e. title(s) are supplied in the MEMBER TITLE field, forename(s)/initial(s) are supplied in MEMBER FORENAME(S) field and surname only is supplied in the MEMBER NAME field. 'N' if member's name is not in a structured format, i.e. the <i>scheme administrator</i> holds the name in a free text field e.g. title(s), forename(s) and surname are held together. In this case the complete name is put in the MEMBER NAME field.
NAMING CONVENTION (Format 00 to 06)	CHAR 2	M	"00" if structured name is set to "Y". "01 to 06" if structured name is set to "N" <i>See Appendix A'</i>
MEMBER TITLE If you gave this field zero length in the TYPE 1 record this field will not appear in any TYPE 2 record.	CHAR X	O	If "Y" is entered in the STRUCTURED NAME field enter the title of the member (Mr, Mrs, Doctor, etc). NB Provide a space between title(s) if more than one title is provided for a member. <i>Left justify pad with spaces</i>
MEMBER FORENAME(S) If you gave this field zero length in the TYPE 1 record this field will not appear in any TYPE 2 record. 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	O	If "Y" is entered in the STRUCTURED NAME field enter the member's forename(s) and/or initial(s) – See appendix <i>Left justify pad with spaces.80</i>
MEMBER NAME (Enter the surname if you are reporting STRUCTURED names or the full name if you are reporting UNSTRUCTURED names) Please supply in the format you defined in the INVESTOR NAME LENGTH field in the preceding TYPE 1 record	CHAR X	M	Enter the member's <ul style="list-style-type: none"> • surname if "Y" is entered in the STRUCTURED NAME field, or • full name if "N" is entered in the STRUCTURED NAME field <i>Left justify pad with spaces</i>

MEMBER NINO (Format is AA999999A)	CHAR 9	C	The National Insurance number (NINO) of the member must be supplied if known. See Appendix A for more guidance. <i>Left justify pad with spaces.</i>
MEMBER ADDRESS Please supply in the format you defined in the MEMBER ADDRESS LINE LENGTH and MEMBER ADDRESS LINE COUNT fields in the preceding TYPE 1 record.	CHAR X	M	The permanent residential address of the member. <i>Left justify with spaces</i>
MEMBER POSTCODE If you entered Y in the INVESTOR POSTCODE SUPPLIED field you must supply an 8 character postcode field in every type 2 record. If you entered N you will not supply the postcode field in any type 2 record	CHAR 8	M	If "Y" is entered in INVESTOR POSTCODE SUPPLIED field enter the postcode for the member's permanent residential address. Otherwise, space fill.
MEMBER DATE OF BIRTH (Format is DDMMCCYY)	CHAR 8	M	Enter the member's date of birth as a numeric string in the European date format. Member's date of birth
MEMBERS GENDER (Enter M or F)	CHAR 1	M	M = male F = female
STATUS (Format 1 to 9)	CHAR 1	M	This is the status of the member at the time the arrangements were entered into or at 6 April 2001 whichever is the later. See Appendix A for more guidance
INDIVIDUAL CONTRIBUTION	CHAR 6	M	Total amount of individual contribution, rounded to the nearest pound, made in the tax year relating to this Return. <i>Right justify pad with zeros</i>
EMPLOYER CONTRIBUTION	CHAR 6	M	Total amount of employer contribution, rounded to the nearest pound, made in the tax year relating to this Return. For reporting amounts in excess of £1 million please refer to Appendix A <i>.Right justify pad with zeros</i>
TERM ASSURANCE CONTRIBUTION	CHAR 6	M	Total amount of term assurance contribution, rounded to the nearest pound, re: lump sum payable on death made for the tax year relating to this Return. <i>Right justify pad with zeros</i>
TOTAL AMOUNT OF TRANSFER PAYMENT RECEIVED	CHAR 8	M	Total amount of Transfer payment received rounded to the nearest pound. <i>Right justify pad with zeros</i>
TOTAL N. I. REBATES	CHAR 6	M	Total amount of monies actually received in the tax year from the National Insurance Contributions Office for the member. <i>Right justify pad with zeros.</i>
VALUE OF MEMBERS FUND	CHAR 8	M	Total value of monies, assets and investments held for the member on a particular date <i>Right justify pad with zeros</i>
DATE OF FUND VALUATION (Format is DDMMCCYY)	CHAR 8	M	The date, which the scheme have used to value the member's fund. E.g. A valuation date of 31 march 2008 should be

reported as 31032008

5.3 TYPE 3 Record Structure

Data Item Name	Format	Type	Notes
RECORD TYPE (Enter 3)	CHAR 1	M	Value '3'.
RPS COUNT (FORMAT Numbers)	CHAR 11	M	The count of all the RPS contracts (TYPE 2 records) submitted in this batch which will be used to ensure the integrity of the received batch. <i>Right justify pad with zeros.</i>

Appendix A Guidance on completion

1. INTRODUCTION

The purpose of this document is to provide guidance notes to assist *scheme administrators* in providing the correct information as defined in the RPS Magnetic Media Specification

2. FROM 6 APRIL 2006

HM Revenue & Customs (HMRC) may issue a notice to a *scheme administrator* for a specified income tax year requiring them to make a return in respect of all members.

3. TIME LIMIT FOR MAKING RETURNS

HMRC normally requires *scheme administrators* to make annual returns. The time limit for making a return is specified in the notice, and normally *scheme administrators* must submit their return by 5 October following the end of the income tax year to which the notice relates.

4. HM REVENUE & CUSTOMS SCHEME ADMINISTRATOR REFERENCE

This is the number provided to the *scheme administrator* by HMRC for the purposes of submitting returns of information and is in the format A9999/99. This is the reference number allocated by HMRC for monthly and annual tax relief at source repayment claims. It is in the format of one alpha character followed by 4 numeric characters e.g. A1234. When entering the reference for this return the *scheme administrator* should replace the first alpha character with the letter "P". So, in the example above, on the monthly or annual claim the administrator would show A1234 but for this information return the scheme administrator should show the reference as "P1234"

5. SCHEME ADMINISTRATOR NAME

This is the name of the *scheme administrator* submitting the return.

6. TAX YEAR

This is the tax year in which the reporting date falls. For a return to 5 April 2008 the entry should be 2008. If a *scheme administrator* ceases to operate on 31 August 2008, the entry date should still be 2008.

7. MEMBER INFORMATION

Scheme administrators are required to supply the following information for each member –

- Pension Scheme Tax Reference (PSTR)
- title
- gender
- forename(s)
- surname
- date of birth
- National Insurance Number (NINO) - if the member has one.
- full address including postcode
- status
- contribution details

8. PENSION SCHEME TAX REFERENCE

This is the reference issued by HMRC on registration of a scheme. This will always be 10 characters. A pension scheme registered for tax relief and exemptions on or after 6 April 2006 must give this reference. Similarly all those who have made a declaration they were the scheme administrator of a deferred annuity contract made on or after 6 April 2006 must also give the PSTR.

Superannuation Fund (SF) reference

If you do not have a PSTR and your pension scheme

- was established on or before 5 April 2006; and

- **is not** a retirement annuity contract or a deferred annuity contract made on or before 6 April 2006

enter the scheme approval number in the PSTR field. This is the number provided to you by CAR Pensions, Nottingham when the scheme was originally approved.

Retirement Annuity or Deferred Annuity Contract number

If you do not have a PSTR and your pension scheme

- was established on or before 5 April 2006; and
- **is** a retirement annuity contract or a deferred annuity contract made on or before 6 April 2006

enter the number you use to identify the scheme from any other scheme(s) of this type the member might have. It will also help to distinguish it from other contracts/policies held. The maximum field length here is limited to 19 characters, so if the number you use for identification is longer you should enter the **last** 19 characters only.

9. MEMBER FORENAME(S) (RECORD TYPE 2)

This may be a zero length field. It contains the forename(s)/initial(s) component of the member's name. N.B. Where the *scheme administrator* knows that this component field contains only initial(s)

HMRC requires the initial(s) to be spaced. Ensure that the size of this field as defined in the TYPE 1 record reflects this.

10. MEMBER NAME (RECORD TYPE 2)

This contains the surname component of the member's name for structured names and contains the member's full name for unstructured names.

11. MEMBER TITLE (RECORD TYPE 2)

This may be a zero length field. It contains the title component of the member's name, e.g. Mr, Mrs, Doctor, etc.

12. NAMING CONVENTION (RECORD TYPE 2)

The contents of this field depend on the value of the STRUCTURED NAME field see sub-sections below:

12.1 STRUCTURED NAME set to 'Y'

The *scheme administrator* holds the member's name for this contract as a structured name.

Supply '00' in NAMING CONVENTION field.

12.2 STRUCTURED NAME set to 'N'

The *scheme administrator* holds the name of the member as an unstructured name. The full name will be supplied in the MEMBER NAME field. This field is used to determine how the HMRC will interpret the free format name supplied in that field.

NAMING CONVENTION set to the following, depending on how the names are supplied:

- '01' title(s) forename(s) surname e.g. Mr John Adam Smith
- '02' surname forename(s) title(s) e.g. Smith John Adam Mr
- '03' surname title(s) forename(s) e.g. Smith Mr John Adam
- '04' forename(s) surname e.g. John Adam Smith
- '05' surname forename(s) e.g. Smith John Adam

NB Forename(s) may contain initials or may not even be present.

13. MEMBER ADDRESS

13.1 Scheme administrator holds address lines of different lengths

If the *scheme administrator* holds address lines of different lengths, then each address line should be padded with spaces to the length defined in the MEMBER ADDRESS LINE LENGTH field in the TYPE 1 record.

13.2 Number of address lines

The number of address lines supplied should correspond to the number defined in the MEMBER ADDRESS LINE COUNT field in the TYPE 1 record.

If the address is not held as a number of separate lines, (i.e. there is one single field holding all of the address) it is helpful if the address, street, city and other components are separated by commas.

13.3 Member Postcode

The value of the MEMBER POSTCODE SUPPLIED field in the TYPE 1 record will determine whether the Postcode is to be supplied as part of the address or not see below:

13.3.1 Member postcode supplied = 'N'

The postcode must be provided as part of the address since the *scheme administrator* does not hold the postcode in a separate field.

13.3.2 Member postcode supplied = 'Y'

The postcode should not be supplied as part of the address.

14. MEMBER POSTCODE (RECORD TYPE 2)

This field is conditional and is dependant on the value of the MEMBER POSTCODE SUPPLIED field in the TYPE 1 record see sub-sections below:

14.1 MEMBER POSTCODE SUPPLIED = "Y" (RECORD TYPE 1)

The MEMBER POSTCODE is interpreted as CHAR(8). This field should be supplied and refers to the postcode for the address defined in section 10. *Left justify pad with spaces.*

14.2 MEMBER POSTCODE SUPPLIED = "N" (RECORD TYPE 1)

The MEMBER POSTCODE is interpreted to be zero length, since the *scheme administrator* does not hold the postcode in a separate field.

15. GENDER

This should be reported in the format M=Male, F=Female.

16. DATE OF BIRTH

This should be reported in the format DDMMCCYY. Example: The date of birth of a member born on 8 June 1950 should be reported as 08061950.

17. NATIONAL INSURANCE NUMBER (NINO)

This item is required by regulations unless the member is :-

- a) aged under 16; or
- b) a citizen of a country outside the UK who is not resident in the UK; or
- c) has given the *Scheme Administrator* a statement that he/she does not have a NINO

Where the individual does have a NINO, the *Scheme Administrator* should report it in the format AB123456C. The final character will always be A,B,C,D, it is not critical and a scheme administrator may omit it if not known. Temporary numbers (those beginning with TN) must not be shown.

18. ADDRESS

This should be the member's permanent residential address. "Care of" or other correspondence addresses are not permitted. If, exceptionally, the member's current permanent address is not known the *scheme administrator* should report the last known address. The postcode must be reported in all cases with a United Kingdom address.

19. STATUS

This will be the status of the member at the time the *arrangements* were entered into or at 6 April 2001 whichever is the later. There is no need for a *scheme administrator* to track status.

The *scheme administrator* should enter the code from the following table. When a member is asked to determine his status he should choose the most appropriate from 1. to 4. below. If none of these applies he should choose the most appropriate from 5. to 9.

- 1) Employed – a person chargeable to tax under Chapter 2 of part 2 of ITEPA 2003 for the year of assessment concerned in respect of employment income as defined in section 7 of that act from an office or employment held by that person.
- 2) A person chargeable to tax under part 9 of ITEPA 2003 for the year of assessment concerned in respect of a pension.
- 3) Self employed - a person chargeable to tax under Chapter 2 part 2 of ITTOIA 2005 for the year of assessment concerned in respect of annual profits or gains arising or accruing from any trade, profession or vocation carried on by that person.
- 4) A child under the age of 16.
- 5) Caring for one or more children aged under 16
- 6) Caring for a person aged 16 or over
- 7) Full time education
- 8) Unemployed
- 9) Other status

CONTRIBUTION DETAILS

20. INDIVIDUAL CONTRIBUTIONS

This should be the total cumulative amount in gross terms of contributions made by or on behalf of the member in the tax year relating to the return. It should not include any term assurance contributions made by or on behalf of, the member in the tax year. This amount could be "0" if no contributions were made to the arrangement by the member during the tax year. If the amount of employer contribution is in excess of £1 million please enter the amount as 999999 and provide details separately to **HM Revenue & Customs, Charity, Assets & Residence (CAR Pensions), Denise Hardy, Fitz Roy house, Castle Meadow Road, Nottingham, NG12 1BD**

21. EMPLOYER CONTRIBUTIONS

This should be the total cumulative amount of employer contributions made in the tax year relating to the return. It should not include any term assurance contributions made by the employer in the tax year. This amount could be "0" if no employer contributions were made during the tax year. If the amount of employer contribution is in excess of £1 million please enter the amount as 999999 and provide details separately to **HM Revenue & Customs, Charity, Assets & Residence (CAR Pensions), Denise Hardy, Fitz Roy house, Castle Meadow Road, Nottingham, NG12 1BD**

22. TOTAL NATIONAL INSURANCE REBATES

This should be the total amount of monies actually received in the tax year from the National Insurance Contributions Office for the member. This amount could be zero.

23. TERM ASSURANCE CONTRIBUTIONS

This should be the total amount in gross terms of term assurance contributions made in the tax year relating to the return in respect of a term assurance contract. This amount could be zero.

24. TOTAL AMOUNT OF TRANSFER PAYMENT RECEIVED

This should be the total amount of any transfer payment received during the tax year of report. If no transfer was received then "0" must be entered.

25. VALUE OF MEMBER'S FUND

This should be the total value of monies, assets and investments held for the member under the scheme on a particular date determined by the scheme (provided this date falls in the 12 month period beginning on 6 October of the tax year that the return relates to). Where an individual has more than one *arrangement*, these should be aggregated to provide a single figure.

26. DATE OF FUND VALUATION

This should be reported in the format DDMMCCYY. For example a fund valuation at 31 March 2008 should be reported as 31032008.

APPENDIX B Guidelines for Acceptable Magnetic and Optical Media

1. Acceptable Media

The following media types are accepted by HMRC for making your return

- CD
- DVD
- USB Sticks

1.1 General

There must be only 1 file per item of media.

1.2 Format

Files must be ASCII/EBCDIC text files, NOT database or spreadsheet files.

1.3 Content

The content of the file should conform to the return format as defined in the Registered Pension Schemes Operating Relief at Source Magnetic Media Specification.

1.4 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 disc in the sub-return e.g. for reference number P9999/99:

P999999.001, P999999.002 etc.

EXAMPLE:

A scheme administrator return is to be provided on disc(s),

HM Revenue & Customs

Reference No : P1050/01

Media : Disc

No. of Disc(s) : 3

Naming Conventions to be used:-

P105001.001 : This should contain 1 TYPE 1 Record followed by a Number of TYPE 2 records.

P105001.002 : This should contain a Number of TYPE 2 records.

P105001.003: This may contain a Number of TYPE 2 records. The last record on this file should consist of 1 TYPE 3 record.

Appendix C Data Protection and security of returns

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

HMRC have an ongoing review into the security of our data transfers out. 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. 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 IS THE LATEST PUBLISHED SECURITY ADVICE FOR MY RETURN?

We update our guidance on a periodic basis and the security advice for this return is also applicable to a number of other schemes.

The most recent advice available can be viewed in our latest return's bulletin using the link below

<http://www.hmrc.gov.uk/esd-guidance/s17-s18-si-reporting.htm#12>

Appendix D Allowable Character Sets

1. INTRODUCTION

The purpose of this document is to define the allowable character set, which is accepted for Returns made on magnetic media.

2. ALLOWABLE CHARACTER SET

NB 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

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

NB It is VITAL that the following characters ARE NOT supplied:

Asterisk *

Semi-colon ;

Vertical bar |

Appendix E Contact Information

1 Centre for National Information (CNI)

Postal Address:

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

Telephone Number:

Cardiff (02920) 32 7285 or (02920) 32 6379

E-mail

Cni.firm@hmrc.gsi.gov.uk

Appendix F Potential Problems

1 INTRODUCTION

The purpose of this document is to identify potential problems that could occur in the light of previous returns, and to avoid similar problems from occurring with the Registered Pension Schemes Operating Relief at Source returns.

1.1 General/Clerical problems

Use non-unique batch numbers within a sub-return:

HMRC expects each sub-return to be made up of 1 or more batches. Batch numbers must commence at 1 and be sequential for each sub-return. Some problems were experienced here for various reasons, such as those outlined below:

1.1.1 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 HMRC for each location. Ensure that this is requested as early as possible to allow HMRC 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.

1.1.2 Incomplete sub-returns

If an Institution realises that some arrangements have been omitted from a sub-return after submitting to HMRC and is 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	:	P1101/01
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	:	P1101/01
Batch 3 of 3		Volume 1 of 2
Batch 3 of 3		Volume 2 of 2

NB 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.

1.1.3 Batch numbers on each sub-return not commencing with 1:

To reiterate the statement above, batch numbers must commence at 1 and be sequential for each sub-return. This problem occurred as a result of a number of misinterpretations between sub-returns and batches.

CORRECT EXAMPLE

sub-return	:	P1101/01
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Batch 1 of 1 Volume 1 of 1
sub-return : P1101/02
Batch 1 of 1 Volume 1 of 1
sub-return : P1101/03
Batch 1 of 1 : Volume 1 of 1

INCORRECT EXAMPLE

sub-return : P1101/01
Batch 1 of 3 Volume 1 of 1
sub-return : P1101/02
Batch 2 of 3 Volume 1 of 1
sub-return : P1101/03
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.

2 Use of Registered Pension Schemes Labels and Submission Documents:

2.1 Failure to use labels and submission documents

Due to the low usage of labels issued we will not routinely issue labels in future. Please ensure all media is correctly and fully labelled as detailed in the notice. If you decide you still require HMRC supplied labels please contact CNI.

2.2 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 CDs (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 CDs (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

2.3 Misuse of documents

Please also note that the Registered Pension Scheme sub-return submission documents should not be used for the purpose of making any other type of return. They clearly have Registered Pension Scheme marked on them and could potentially cause severe problems should they be processed under the wrong category of information.

3 Physical Problems

3.1 Use of too many Type 3 records:

Some Institutions whose batches comprised more than one volume of media included a Type 3 record at the end of each volume of media.

Please note that each sub-return has only 1 Type 3, except in the instance where a sub-return is split into reproducible batches. In this case each batch will be completed by 1 Type 3 record.

3.2 Re-submissions:

This refers to re-submissions either after failed batches or due to notification of errors by the scheme administrator. When re-submitting, please use the original sub-return reference number and batch numbers. Please ensure when completing the submission document that the correct reason for re-submission is reflected on the document. Please refer to Appendix G, (Live Submission Instructions).

3.3 Incorrect volumes submitted:

Some scheme administrators submitted volumes of media containing non-pension data. The financial institutions should ensure that the correct volumes of media are submitted to HMRC.

3.4 Incorrect number of volumes in a batch:

Some scheme administrators submitted batches consisting of a number of volumes. On further examination some of these volumes were found to be blank. The financial institutions should ensure that all volumes within a batch contain data. Please note 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 3 record.

4 Data Content Problems

4.1 Missing Record Identifier:

Some scheme administrators 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 HMRC will be unable to interpret the data supplied. These record identifiers should form the first byte of each record.

4.2 Reference Number:

Some scheme administrators-supplied either the incorrect HMRC reference number or used a dummy reference number for the live submissions.

Example: If the reference number is P0902/01, P902/01 is not acceptable.

4.3 Tax Year:

Some scheme administrators-supplied the wrong Tax Year on their live submissions..

4.4 Field lengths in Types 2 not consistent with Type 1:

It was sometimes found that the field lengths of the dynamic fields which had been set up in the Type 1 record did not in fact agree with what was actually used to generate the Type 2. Please ensure consistency between the two.

4.5 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 this information is not available for some records, please leave the field's space filled up to the sizes defined in the type 1 record.

4.6 Incorrect Type 2 count:

The Type 3 'Count' should be a count of only the Type 2 records supplied on the return. One of the situations which caused some scheme administrators to provide this incorrectly was that they misinterpreted this as the grand total of all the records supplied (i.e. 1s, 2s, 3s).

Appendix G Live Submission Instructions

1. INTRODUCTION

If you are not responsible for the production and issue of the sub-return would you please pass this entire package to the correct person so that all sub-returns received by HMRC bear the correct labelling, and are accompanied by a submission document.

As stated in the notice which will be issued to you according to the schedule set out in Appendix I - Timetable of Events for Reporting Year. The media which you have agreed to submit should be returned to CNI at the address specified in Appendix F – Contact Information. You will be issued with submission documents that you should complete in accordance with the instructions below. These will be issued according to the schedule set out in Appendix I – Timetable of Events for Reporting Year.

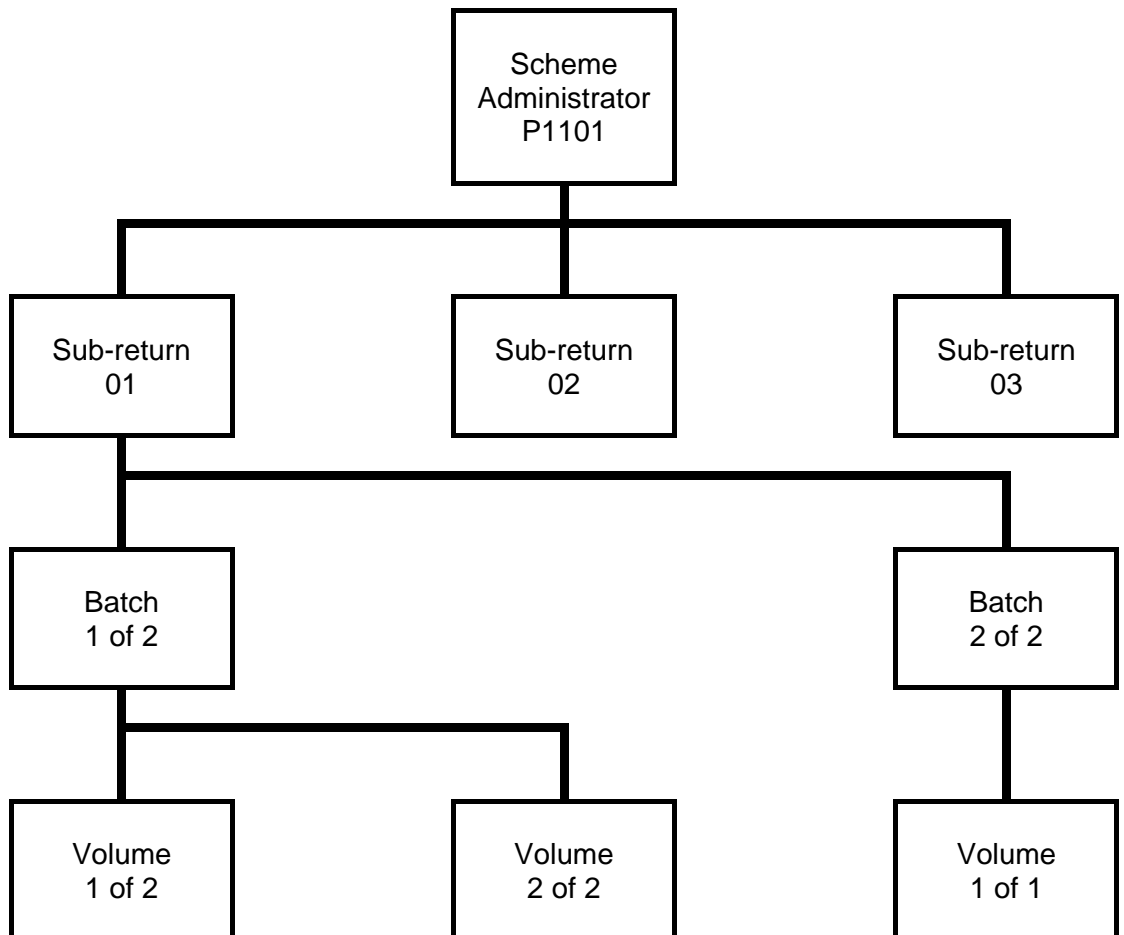
2.1 Structure of Information

Each *scheme administrator* will make one or more sub-returns. These are divided into one or more reproducible batches, with each batch being submitted on one or more volumes of media.

Many *scheme administrators* will only be submitting one sub-return consisting of one batch in any RPS Return. However, some sub-returns may need to be divided into several batches. Please refer to the Registered Pension Schemes Operating Relief at Source Magnetic Media Specification (Glossary Section) for definition of sub-returns and batches.

Separate items of media (disc, 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 *scheme administrator* whose Return comprises 3 sub-returns, one of which is expanded to show its component parts.



In the example above the sub-return P1101/01 comprises 2 batches, the first batch comprises 2 volumes of media and the second batch comprises 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. Resubmission of failed batch(es)
- iii. Additional batch(es) of omitted accounts
- iv. Resubmission of an erroneous sub-return or erroneous batch(es).

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

3. PAPER SUBMISSIONS

A paper sub-return is expected 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

4. SUBMISSION DATES

A notice to make your return will be issued to you at the end of February just before the close of the reporting year. HMRC schedules its processing arrangements based on the required submission date and it is imperative that you meet that date.

Your Return may be submitted in advance of this date but due to the large volumes of data that are expected to be processed, HMRC cannot guarantee to load the data in advance of the date agreed. HMRC will, however, endeavour to deal with your submission as soon as possible after receipt.

Please note that the earliest date for your submission to be received at HMRC should be 6 April following the end of the tax year in question (i.e. for tax year 2007/8 the earliest receipt date is 6 April 2008).

6. 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 (refer to Appendix F – Contact Information)

Alternatively blank forms can be downloaded from the HMRC website

11.7.1 Return submission document:

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

Completion/amendment instructions are detailed below:-

11.7.2 Media Report Information

If using blank form please complete the Name and address of the Financial Institution/Paying Agent.

If the pre printed information is incorrect please e-mail correct details (including reference number) to cni.firm@hmrc.gsi.gov.uk

Where details of the sub-return are known, the name and reference & number of the sub-return have been pre printed. If the details are not already shown please complete with full information.

11.7.3 Media Submission details

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

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

Number of ESD accounts reported. This is not relevant to RPS RAS returns so leave blank

Contact Name For Audit Purposes – Please enter a name of a liaison officer who HMRC should contact should an Audit of your return be required.

11.7.4 Batch No –

This should be used to enter details of the volumes, which have been submitted in the package. Individual volume numbers and batch numbers should be entered as appropriate.