

## Notes for completing paper OCR S17/SIR forms

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### 1. General information

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#### 1.1 What the form can be used for

The OCR S17/SIR form covers two types of return on one piece of paper. You may use it to:

- make a return of the information required by section 17 Taxes Management Act 1970 (called hereafter “s17”); or,
- Make a report 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.

#### 1.2 How many payments can go on one form?

If you make more than one payment to a single account or security, you must report an aggregate (total) figure, of all transactions for the account for the year, on one form.

For example, if an account pays interest 4 times a year, you should report the total as a single payment on a single form.

#### 1.3 What the rest of these notes cover

The other parts of these notes ...	... tell you about ...
<b>Section 2</b>	How to use the form to report payments for S17.
<b>Section 3</b>	How to use the form to report payments under SIR.
<b>Section 4</b>	Allowable character sets and contact information

### 2. Reporting under s17 TMA (deposit and building society interest)

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#### 2.1 What to report

Full details of what interest you must report under s17 TMA are in the Section 17 Guidance Notes, on our website at [www.hmrc.gov.uk/esd-guidance/s17-s18-si-reporting.htm](http://www.hmrc.gov.uk/esd-guidance/s17-s18-si-reporting.htm) and the Tax Deduction Scheme for Interest Guidance Notes at [www.hmrc.gov.uk/tlsi/mailmenu.htm](http://www.hmrc.gov.uk/tlsi/mailmenu.htm)

#### 2.2 How many forms will you need?

**Only** complete **one form** for each aggregate of transactions, where the account is:

- for an **individual** who is both the account-holder **and** is entitled to the interest arising on the account, that is a “sole” account;
- held on **behalf of an individual** (or individuals) and you don’t hold a completed R85, for example, for a “re” account;
- a **joint account** where:
  - **both** account-holders are entitled to the interest arising on the account;
  - **both** account-holders reside at the **same address**; and,
  - **Neither** has completed an R85.
- a **joint account** where only one individual party to the account has a reportable address;
- for a **non-individual**, for example:
  - a company business account;
  - a partnership business account (unless it is a partnership of individuals
    - at least one of whom has completed a form R85; or
    - where a form R105 has been completed after 5/4/01
  - a professional partnership, for example a law or accountancy firm;
  - a club account;
  - an account held for an association; or
  - A charity or other body.

#### Complete two forms

In all other cases complete one form each for the first two named reportable individuals. Where an account is held on behalf of an individual (or individuals), for example a “re” account, and you hold **at least** one R85, please complete one form for each of the first two beneficial owners who have completed an R85.

#### 2.3 How to complete the forms for s17

**ONLY** complete the boxes noted in the left hand column for s17. The other boxes are not used for s17 (they may be used for SIR).

## Notes for completing paper OCR S17/SIR forms

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<b>Box on form</b>	<b>What to put in it</b>
<b>Institution reference</b> <i>(mandatory)</i>	<p>This is the reference we have allocated to you and will be in the format A9999/99. The first five characters identify you and the final two characters identify the number of the sub-return. We use the sub-return numbers to identify each return made where account information is held in different formats, on different systems or in different media.</p> <p>If you are making your return wholly on paper forms then the final two characters will be 01. If, however, you are making the return in a combination of magnetic media and paper forms the final two characters will be 02 and 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 or sub number to use please contact us using the details on the S17/S18 website at</p> <p><a href="http://www.hmrc.gov.uk/esd-guidance/s17-s18-si-reporting.htm#12">http://www.hmrc.gov.uk/esd-guidance/s17-s18-si-reporting.htm#12</a></p>
<b>Tax Year</b> <i>(mandatory)</i>	<p>Use the format CCYY to give the full four-figure calendar year in which the tax year you are reporting ends. For example for a return to 5 April 2011 the entry should be 2011.</p>
<b>Sort Code</b>	<p>Complete this item only where account numbers are not unique to each customer.</p>
<b>Account or security number</b> <i>(mandatory)</i>	<p>This is the unique number you allocate to each account. Do not include your sort code. Start completing boxes from the left and leave blank any unused boxes on the right.</p>
<b>Account name</b>	<p>Enter the name in which the account is held. For example, 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) please abbreviate to fit the spaces available. Start completing boxes from the left and leave blank any unused boxes on the right.</p>

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Box on form	What to put in it
<p><b>Reportable Participant's name 1</b></p>	<p>Enter the name of the reportable person who holds the account to which you credited the interest or on whose behalf you received it (on the website link in paragraph 2.1 above).</p> <p>Use the format <b>TITLE</b> followed by <b>INITIALS</b> and then <b>SURNAME</b> with a space separating each e.g. <b>MR FW SPENCER</b>. You can use standard abbreviations for the title such as <b>DR</b> for Doctor. 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> <p>If you need to complete more than one form for an account, complete one for each of the first 2 named reportable participants to the account. Each form must show the name of a reportable participant in this box. For a partnership or joint account that has more than 2 reportable individuals, a form is only required for each of the first 2 reportable participants.</p> <p>Where the account is held on behalf of an individual(s), for example a 're' account, a separate form must be completed for the individual (or each of the first 2 individuals) for whom you hold a valid R85. Show the name of that individual in the <i>Reportable Participants name 1</i> box on each form. So, for the account 'MR JONES RE: A AND B JONES', where both A and B have valid R85s in place, you will need two forms. On one you show 'A JONES' and on the other 'B JONES'. If the account was 'MR JONES RE: A, B AND C JONES', and only A and C have R85s in place, only A and C are reportable, one on each form. If A, B and C all have R85s in place, only the first 2 (A and B) are reportable.</p>
<p><b>Reportable Participant's name 2</b></p>	<p>You only need to make an entry on this line if:</p> <ul style="list-style-type: none"> <li>• only one form is needed;</li> <li>• it is for a joint account;</li> <li>• where <b>both</b> account-holders have the <b>same address</b>; and,</li> <li>• You do not have a valid R85 for <b>either</b> account-holder.</li> </ul> <p>In such cases, enter the details of the second named account holder in this box. For example, if the account is a joint account for Mr and Mrs Jacobs who live at the same address and neither has given you a valid R85, the entry in this box would be 'MRS JACOBS'. (MR JACOBS goes in the <b>RP name 1</b> box)</p> <p>Use the format <b>TITLE</b> followed by <b>INITIALS</b> and then <b>SURNAME</b> with a space separating each. You may use standard abbreviations for the title such as <b>DR</b> for Doctor.</p> <p>Only use the first 20 characters including spaces. Start completing boxes from the left and leave blank any unused boxes on the right. If there is nothing to go on the line leave all spaces blank.</p>

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Box on form	What to put in it
<b>Number of participants</b> <i>(mandatory)</i>	Enter the actual number of participants to the account (whether or not they are all reportable). For example, <ul style="list-style-type: none"> <li>• for an account of three participants:                all of whom are reportable: enter <b>0003</b>;                two of whom are reportable: enter <b>0003</b>; or,                One of whom is reportable: enter <b>0003</b>.</li> <li>• For an account held by a non-individual such as a company, club, association, charity or other body: enter <b>0000</b>.</li> <li>• For an account held by a partnership of individuals, where more than one form is being returned: enter the number of partners, not the number of forms, e.g. <b>0127</b>.</li> <li>• For other partnership accounts, where a single form is being returned: enter <b>0000</b>.</li> </ul>
<b>Address</b>	Enter the permanent residential address of the reportable participant whose name is shown in the Reportable Participant's name 1 box for this form. Leave a space between each word. You can use standard abbreviations such as <b>RD</b> for ROAD. The final entry for the address <b>must</b> be the country if it is not the UK.  Start completing boxes from the left and leave blank any unused boxes on the right. Do not split any word over two 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.
<b>Post Code</b>	For UK addresses, the postcode forms part of the address and should be entered here unless, exceptionally, you do not hold it.  Start completing boxes from the left and leave blank any unused boxes on the right. Remember to put in the space in the middle of UK Postcodes
<b>NI (National Insurance) number</b>	Enter the National Insurance number, if you know it, for the person named in the R P name 1 box of each form. It should be shown in the format AB123456C. The final character should be either A, B, C or D but can be left blank. If you do not know the number, or the account is not for an individual, leave the box blank. Where one form is used for a joint account enter the number of the person named in the <i>Reportable Participants name 1</i> box.
<b>Date of birth</b>	Enter the date of birth, if known, in the format DDMMCCYY. For example, show the date of birth for a person born on 3rd June 1914 as 03061914. If you only know their year of birth show it as 00001914.  If you do not know their date of birth, or the account is for a non-individual, leave the box blank. Where only one form is required for a joint account enter the date of birth of the person named in the <i>Reportable Participants name 1</i> box.

## Notes for completing paper OCR S17/SIR forms

Box on form	What to put in it
<b>Gross interest</b>	<p>Enter the full amount of interest paid on, or credited to, the account with pence (for Sterling) entered in the separated decimal boxes.</p> <p>Where the interest is in a foreign currency, you may either:</p> <ul style="list-style-type: none"> <li>• convert the amount paid to Sterling; or,</li> <li>• report in the foreign currency.(please ensure you enter N in the conversion to Sterling Box)</li> </ul> <p>If you choose to report in a foreign currency, enter the amount in the denomination shown on the <b>SWIFT Standard</b>. So, for example, you can enter Dollars and cents with the cents in the separate decimal boxes.</p> <p>If you are reporting in a currency that does not recognise a decimal place please ignore the decimal point and use all the character boxes, including the separated decimal boxes; with leading blank spaces.</p> <p><b>Do not enter any currency symbols.</b> Leave blank any unused boxes to the left of the amount.</p>
<b>Tax deducted</b>	Enter the full amount of any UK tax you deduct from the interest. Please complete this entry on the same basis, and using the same currency, as the entry for <b>Gross interest</b> .
<b>Currency code</b>	Where you have paid or received interest in a foreign currency, enter the appropriate <b>SWIFT Standard</b> currency code, whether or not you have converted the amount to Sterling for this form. For example, enter <b>USD</b> where the interest was paid in US Dollars.
<b>Conversion to Sterling</b> <i>(mandatory)</i>	Where you have paid interest in a foreign currency and have converted it to Sterling to put on this form, enter <b>Y</b> . If you have reported the original currency of the interest on the form (including Sterling), enter <b>N</b> .
<b>Post 5/4/01 R105</b>	Where you have a valid R105 form, provided after 05/04/01, this entry should be <b>Y</b> . Otherwise leave the box blank.
<b>R85 signal</b>	<p>Where you have paid interest gross because you have an R85 which was valid on 5 April of the reported tax year or, for closed accounts, when the account was closed, enter:</p> <p style="padding-left: 40px;"><b>'F'</b> – <b>all</b> participants have provided a valid R85;</p> <p style="padding-left: 40px;"><b>'P'</b> – <b>some</b> participants have provided a valid R85 and <b>some</b> have not (at least one of each); or,</p> <p style="padding-left: 40px;"><b>'N'</b> – <b>no</b> participants have provided a valid R85.</p>
<b>New account indicator</b>	If this is the first year that interest has been paid or credited to the account enter <b>Y</b> . Otherwise enter <b>N</b> .

### **3. Reporting under SIR**

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#### **3.1 How many forms are needed?**

If the payment is made to an **individual**, you should use a separate form for each reportable individual even when a number of individuals receive 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.

If the payment is made to a **residual entity** complete one form for each account or security.

#### **3.2 How to complete the forms for SI 03/3297**

ONLY complete the boxes noted in the left hand column. The other boxes are not used for SI 03/3297 (SIR but they may be used for s17 TMA).

<b>Box on Form</b>	<b>What to put in it. .</b>
<b>Institution reference</b> <i>(mandatory)</i>	<p>This is the reference we have allocated to you in the format A9999/99. The first five characters identify you 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 on different media.</p> <p>If you are making your return wholly on paper then the final two characters will be 01. If, however, you are making the return in any combination of magnetic media and paper the final two characters will be 02 or higher.</p> <p>We will show on our notice to you the reference number to use for each type of report we expect from you. If you are in doubt about the reference or sub number to use please contact us using the details on the S17/S18 website at</p> <p><a href="http://www.hmrc.gov.uk/esd-guidance/s17-s18-si-reporting.htm#12">http://www.hmrc.gov.uk/esd-guidance/s17-s18-si-reporting.htm#12</a></p>
<b>SI 03/3297 report</b>	Enter Y.
<b>Tax Year</b> <i>(mandatory)</i>	Using the format CCYY, enter the four digit calendar year in which the tax year you are reporting ends. For example, for a return to 5 April 2011 the entry should be 2011.

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Box on Form	What to put in it. .
<b>Income Code</b> <i>(mandatory)</i>	<p>This distinguishes the category income you are of reporting.</p> <p><b>YOU MUST NOT AGGREGATE DIFFERENT INCOME TYPES.</b></p> <p>The entry should be one of the eight combinations of <b>A, B, C</b> or <b>D</b> with <b>X</b> or <b>Y</b>, e.g. <b>AX, DY</b> etc. You should use:</p> <p style="margin-left: 40px;"><b>A</b>      for savings income that is interest</p> <p style="margin-left: 40px;"><b>B</b>      for savings income that is either:</p> <ul style="list-style-type: none"> <li>• interest accrued or capitalised on the sale, refund or redemption of a money debt; or,</li> <li>• income realised on sale, refund or redemption of shares or units</li> </ul> <p style="margin-left: 40px;"><b>C</b>      for savings income which derives from interest and is distributed by a collective investment fund and</p> <p style="margin-left: 40px;"><b>D</b>      for savings income received by <b>a residual entity</b>.</p> <p style="margin-left: 40px;"><b>X</b>      if you are a paying agent, and</p> <p style="margin-left: 40px;"><b>Y</b>      if you are a receiving agent</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 '<b>AX</b>'. Receiving agents should always enter '<b>DY</b>'.</p> <p>Start completing boxes from the left and leave blank the two unused boxes on the right.</p>
<b>Account or Security number</b> <i>(mandatory)</i>	<p>You should write here the account number or identification of the account or instrument for which the interest was paid or received.</p> <p><b>For accounts</b>                      Enter the number of the account.</p> <p><b>For instruments</b>                      Enter first 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 the instrument. For example; a security with an ISIN reference would be recorded as IAA999999999.</p> <p><b>No reference number</b>                      Where there is no unique reference number, you must report the 'universal dummy' – QQ999999999. This number must only be used where there is no number available.</p> <p>Start completing boxes from the left and leave blank any unused boxes on the right.</p>
<b>Account name or Relevant Payee/Residual Entity Name</b> <i>(mandatory)</i>	<p>Enter the name of the relevant payee or residual entity. Where more than one individual shares entitlement to the payment or the receipt, complete a separate line for each relevant payee.</p> <p>Use the format <b>TITLE</b> followed by <b>INITIALS</b> and then <b>SURNAME</b> with a space between each, such as <b>MR FW SPENCER</b>. You may use standard abbreviations for titles, such as <b>DR</b> for Doctor.</p>



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Box on Form	What to put in it. .
<b>Address</b> <i>(mandatory)</i>	<p>Show the address of the relevant payee or residual entity named on the form You can report their address as at either 5<sup>th</sup> April (end of the tax year) or the date on which the interest is paid, as long as you are consistent across your sub-return.</p> <p>Leave a space between each word. You may use standard abbreviations such as <b>RD</b> for ROAD. The final line of the address <b>must</b> be the country if it is not the UK. Do not split any word between 2 lines. Do not use more than 20 characters, including spaces, on any line. Start completing boxes from the left and leave blank any unused boxes on the right.</p>
<b>Post Code</b>	<p>Include the post code here unless, exceptionally, you do not have it. Start completing boxes from the left and leave blank any unused boxes on the right.</p>
<b>Country Code for country of residence</b> <i>(mandatory)</i>	<p>Enter the ISO country code for the country of residence. The permitted codes can be found at appendix 6 of the SIR guidance notes at <a href="http://www.hmrc.gov.uk/esd-guidance/sir-guidance.pdf">www.hmrc.gov.uk/esd-guidance/sir-guidance.pdf</a></p>
<b>Date of birth</b>	<p>If a date of birth is required enter details in the format DDMMCCYY e.g. for 3 July 1956 enter 03071956.</p>
<b>Tax Identification Number (TIN)</b>	<p>If a TIN is required enter details starting from the left and leave blank any unused boxes on the right.</p>
<b>Place of birth and country code for place of birth</b>	<p>Enter the <b>town</b> of birth and, in the separate box, the two letter ISO country code for the country of birth where these details are required. The ISO country codes list is on our website at the link in paragraph 2.1 above).</p>
<b>Gross Interest</b> <i>(mandatory)</i>	<p>Enter the amount of the savings income attributable to the relevant payee named on this form. 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 or holding and enter that figure.</p> <p>If you have paid the interest in a foreign currency, you have the option of converting the amount to Sterling, or reporting in the foreign currency. If you choose to report in the foreign currency, the amount you enter should be the denomination on the <b>SWIFT Standard currency code</b></p> <p><b>IF YOU ARE REPORTING IN A CURRENCY OTHER THAN STERLING PLEASE ONLY REPORT IN WHOLE CURRENCY UNITS. DO NOT INCLUDE A DECIMAL POINT AND USE ALL THE CHARACTER BOXES, INCLUDING THE SEPARATED DECIMAL BOXES.</b></p> <p>Start from the <b>right</b> and leave blank any unused boxes on the left. <b>Do not enter any currency symbol.</b></p>
<b>Currency Code</b>	<p>Enter the appropriate code from the <b>SWIFT Standard currency code</b> list (on our website at the link in paragraph 2.1 above), to show what currency you are reporting. Where you are reporting in pounds Sterling you may leave the boxes blank.</p>

## **Section 4 - Allowable character sets and contact information**

### **Allowable character sets:**

Only the following characters are available:

The Alphabet A to Z (**only capitals are permitted**)

Numbers 0 to 9

Oblique /

Hyphen -

Ampersand &

Full stop .

Apostrophe ‘

Comma ,

Left-hand brackets (

Right-hand brackets )

Space

It is **VITAL** that the following characters **are NOT** used:

Asterisk \*

Semi-colon ;

Vertical bar |

### **Contact information:**

**For information regarding the specification of the return, please contact:**

HM Revenue & Customs

Centre for National information (CNI)

Financial Institution Returns Management

Data Capture Unit

Ty Glas Road

Llanishen

CARDIFF

CF14 5ZG

[cni.firm@hmrc.gsi.gov.uk](mailto:cni.firm@hmrc.gsi.gov.uk) or

Tel: -029 2032 6379 / 7285