

Instruction Document – APSS 301 – Occupational Pension Scheme Return

Please Note: Labels marked in **Red** in this document indicates mandatory fields and should be completed (filled up) in the spreadsheet.

AJ1 Version Number : (Mandatory)

Enter here the Version Number. This field is mandatory.

It must be 0, if the return being made is original. If it is an amendment, then the value can range between 1-99.

AJ2 Amended Return : (Mandatory)

Enter 'yes' here , if it is an Amended Return, otherwise 'no'. This field is mandatory.

AJ3 Scheme Name : (Mandatory)

Enter here Scheme Name, i.e full name of the registered Pension Scheme. This field is mandatory. The length should not exceed 255 characters.

AJ4 Year Ended (DD/MM/YYYY) : (Mandatory)

Enter the tax year ended date to which this return relates. This field is mandatory.

Please note,

1. It must be a valid calendar date .The date can be in a **YYYY-MM-DD or DD/MM/YYYY or DD/MM/YY** format.
2. Date must be in relation to the year ending 5 April.
e.g., if return is for 2008-2009, then date must be 5 April 2009.
3. Tax year cannot be earlier than 2007.
4. Date cannot be a future date.

AJ5 Pension Scheme Tax Reference : (Mandatory)

Enter here the Pension Scheme Tax Reference number (PSTR).

This is the number notified to you by HMRC in an electronic message, on successfully registering the pension scheme or making a declaration that you were the scheme administrator of a deferred annuity contract made on or after 6 April 2006.

Please note, the PSTR must comply with following format :

1. The length should not exceed 10 characters.
2. Characters 1 - 8 must be numeric.
3. Character 9 must be 'R'.
4. Character 10 is an alpha character but must not be I, O or U.

Please note, if the return is completed for a period other than the year ending 5 April, please fill in the boxes AJ6 to AJ15 with the other multiple accounting periods.

AJ6 Other Return Period Start Date 1 : (Optional)

Enter here the start date of accounting period 1.

Please note,

1. It must be a valid calendar date .The date can be in a **YYYY-MM-DD or DD/MM/YYYY or DD/MM/YY** format.
2. The accounting period date must be on or before the date of Column AJ4 (Year Ended (DD/MM/YYYY)).
3. Any subsequent accounting periods must follow consecutive periods.

AJ7 Other Return Period End Date 1 : (Optional)

Enter here the end date of accounting period 1.

Please note,

1. The conditions as listed for Column AJ6 (Other Return Period Start Date 1) is applicable here also.

AJ8 Other Return Period Start Date 2 : (Optional)

Enter here the start date of accounting period 2.

Please note,

1. The conditions as listed for Column AJ6 (Other Return Period Start Date 1) is applicable here also.

AJ9 Other Return Period End Date 2 : (Optional)

Enter here the end date of accounting period 2.

Please note,

1. The conditions as listed for Column AJ6 (Other Return Period Start Date 1) is applicable here also.

AJ10 Other Return Period Start Date 3 : (Optional)

Enter here the start date of accounting period 3.

Please note,

1. The conditions as listed for Column AJ6 (Other Return Period Start Date 1) is applicable here also.

AJ11 Other Return Period End Date 3 : (Optional)

Enter here the end date of accounting period 3.

Please note,

1. The conditions as listed for Column AJ6 (Other Return Period Start Date 1) is applicable here also.

AJ12 Other Return Period Start Date 4 : (Optional)

Enter here the start date of accounting period 4.

Please note,

1. The conditions as listed for Column AJ6 (Other Return Period Start Date 1) is applicable here also.

AJ13 Other Return Period End Date 4 : (Optional)

Enter here the end date of accounting period 4.

Please note,

1. The conditions as listed for Column AJ6 (Other Return Period Start Date 1) is applicable here also.

AJ14 Other Return Period Start Date 5 : (Optional)

Enter here the start date of accounting period 5.

Please note,

1. The conditions as listed for Column AJ6 (Other Return Period Start Date 1) is applicable here also.

AJ15 Other Return Period End Date 5 : (Optional)

Enter here the end date of accounting period 5.

Please note,

1. The conditions as listed for Column AJ6 (Other Return Period Start Date 1) is applicable here also.

AJ16 Payments Amount for Scheme equal to or less than 100K : (Optional)

Enter here the aggregate of payments to and from the scheme, which is equal to or less than 100K.

Please note the following when you enter the amount:

1. It must be in pounds and pence.
2. It can be 0 (Zero).
3. It must not be greater than £100000.00. Negative figures are not allowed.
4. A thousand comma separator within the figure is not allowed.
e.g. the figure 1,234.00 is invalid.
It should be entered as 1234.00 without the comma.

Please note, if the aggregate of payments to and from the scheme is greater than £100K, boxes AJ17 to AJ22 must be filled up. The sum of Columns AJ17 to AJ22 & AJ24 receipts and payments must be greater than £100K.

AJ17 Pension Contributions Amount for Scheme greater than 100K : (Optional)
Enter here the pension contributions received from all sources.

Please note the following when you enter the amount:

1. It must be in pounds and pence.
2. It can be 0(Zero). Negative figures are not allowed.
3. Must not exceed 12 digits:
10 digits in pounds plus 2 digits for pence.
4. A thousand comma separator within the figure is not allowed.
e.g. the figure 1,234.00 is invalid.
It should be entered as 1234.00 without the comma.

AJ18 Transfer In Amount for Scheme greater than 100K : (Optional)
Enter here the transfer payments received from other pension schemes on behalf of any scheme member.

Please note,

1. The conditions as listed for Column AJ17 (Pension Contributions Amount for Scheme greater then 100K) is applicable here also.

AJ19 Transfer Out Amount for Scheme greater than 100K : (Optional)
Enter here the transfer payments made to other schemes on behalf of any scheme member.

Please note,

1. The conditions as listed for Column AJ17 (Pension Contributions Amount for Scheme greater then 100K) is applicable here also.

AJ20 Lump Sums and Lump Sums Death Benefits Amount for Scheme greater than 100K : (Optional)
Enter here the total amount paid out in lump sums and lump sums death benefits.

Please note,

1. The conditions as listed for Column AJ17 (Pension Contributions Amount for Scheme greater then 100K) is applicable here also.

AJ21 Lifetime Annuities Amount for Scheme greater than 100K : (Optional)
Enter here the payments to purchase lifetime annuities, or for a contract from an insurance company to provide a scheme pension.

Please note,

1. The conditions as listed for Column AJ17 (Pension Contributions Amount for Scheme greater then 100K) is applicable here also.

AJ22 Total Amount Borrowed for Scheme greater than 100K : (Optional)
Enter here the capital sums borrowed.

Please note,

1. The conditions as listed for Column AJ17 (Pension Contributions Amount for Scheme greater then 100K) is applicable here also.

AJ23 Description for Other aggregate of payments to and from the scheme :
(Optional)

Enter here the description, If there are any other aggregate of payments. The length should not exceed 150 characters.

AJ24 Amount for Other aggregate of payments to and from the scheme :

(Optional)

Enter here the other payments to or from the pension scheme, excluding payments of pension, the purchase and sale of assets and investment income.

Please note,

1. It is mandatory if Column AJ23 (Description for Other aggregate of payments to and from the scheme) is completed.
2. It must be in pounds and pence.
3. It cannot be 0(Zero). Negative figures are not allowed.
4. Must not exceed 12 digits:
10 digits in pounds plus 2 digits for pence.
5. A thousand comma separator within the figure is not allowed.
e.g. the figure 1,234.00 is invalid.
It should be entered as 1234.00 without the comma.

AJ25 Assets Amount if scheme had assets with a total value (£400,000) or less, before pension liabilities : (Optional)

Enter here the assets value.

Please note the following when you enter the amount:

1. It must be in pounds and pence.
2. It can be 0(Zero).
3. It must not be greater than £400000.00. Negative figures are not allowed.
4. A thousand comma separator within the figure is not allowed.
e.g. the figure 1,234.00 is invalid.
It should be entered as 1234.00 without the comma.

AJ26 Assets acquired from Sponsor Or Member (Yes/No) : (Mandatory)

Enter "yes" here if

At anytime during this period, did the scheme, either directly or indirectly, own assets that it had acquired from either:

- (a.) a sponsoring employer or any person connected with that employer
or
- (b). a person who was a director of or a person who is connected to a director of a close company that is also a sponsoring employer
or
- (c) a person who was either a sole owner or partner or a person connected with the sole owner or partner of a business which is a sponsoring employer
or
- (d) member or person connected with a member
otherwise "no".

Please note,

If Column AJ26 (Assets acquired from Sponsor Or Member) is "yes" and at anytime during this period the scheme either directly or indirectly, owned any shares in the sponsoring employer if it was a company, then the boxes AJ27 to AJ36 must be filled up.

Column AJ29, AJ31 and AJ33 cannot all be 0 (Zero).

Columns AJ27 to AJ29 and AJ32 to AJ34 can be completed alone or together or with Column AJ30 & AJ31.

Column AJ30 & AJ31 cannot be completed alone.

AJ27 Share Market Value Amount At Period End (For Shares in the sponsoring employer if it was a company) : (Optional)

Enter here the amount. It must be 0(Zero) if Column AJ29 is 0(Zero).

Please note the following when you enter the amount:

1. It must be in pounds and pence.
2. It can be 0(Zero). Negative figures are not allowed.
3. Must not exceed 12 digits:
10 digits in pounds plus 2 digits for pence.
4. A thousand comma separator within the figure is not allowed.
e.g. the figure 1,234.00 is invalid.

It should be entered as 1234.00 without the comma.

AJ28 Share Amount Type : (Optional)

Enter here the amount type. If present, it must be entered as 'Cost' or 'C' or 'Market-value' or 'M'.

AJ29 Total Number of Shares At Period End : (Optional)

Enter here the number of shares. It is mandatory if Column AJ27 and Column AJ28 is completed.

Please note the following when you enter the amount:

1. It must be in whole pounds.
2. It can be 0(Zero). Negative figures are not allowed.
3. Must not exceed 10 digits.
4. A thousand comma separator within the figure is not allowed.
e.g. the figure 1,234 is invalid.

It should be entered as 1234 without the comma.

AJ30 Total Cost of Shares Purchased or Subscribed : (Optional)

Enter here the amount. It must be 0 (Zero) if Column AJ31 is 0 (Zero).

Please note,

1. The conditions as listed for Column AJ27 (Share Market Value Amount At Period End (For Shares in the sponsoring employer if it was a company)) is applicable here also.

AJ31 Total Number of Shares Purchased or Subscribed : (Optional)

Enter here the number of shares. It is mandatory if Column AJ30 is completed.

Please note,

1. The conditions as listed for Column AJ29 (Total Number of Shares At Period End) is applicable here also.

AJ32 Total Amount of any consideration received from the Sale or Disposal of the Shares : (Optional)

Enter here the amount. It must be 0 (Zero) if Column AJ33 is 0 (Zero).

Please note,

1. The conditions as listed for Column AJ27 (Share Market Value Amount At Period End (For Shares in the sponsoring employer if it was a company)) is applicable here also.

AJ33 Total number of Shares sold, or otherwise disposed of : (Optional)

Enter here the number of shares. It is mandatory if Column AJ32 and AJ34 is completed.

Please note,

1. The conditions as listed for Column AJ29 (Total Number of Shares At Period End) is applicable here also.

AJ34 Were any disposals made to a connected party ? (Yes/No) : (Optional)

Enter 'yes' here , if any disposals were made to a connected party, otherwise 'no'.

AJ35 Total amount of any Dividends or other Receipts : (Optional)

Enter here the amount. It is mandatory if Column AJ27 to AJ34 are completed.

Please note,

1. The conditions as listed for Column AJ27 (Share Market Value Amount At Period End (For Shares in the sponsoring employer if it was a company)) is applicable here also.

AJ36 Related Companies (Enter comma-separated Name and CRN pairs) :

(Optional)

Enter here the name and CRN (Company registration Number) of the company/companies to which the shares related, in a comma-separated value format.

Please note,

1. The length of the company name should not exceed 255 characters.
2. The length of the CRN should not be less than 7 characters and must not exceed 8 characters.
3. CRN must be the issued Company registration Number prefixes followed by 6 numbers or 8 numbers starting with 0 (Zero).

AC,BR,FC,GE,GN,GS,IC,IP,LP,NA,NF,NI,NL,NO,NP,NR,NZ,OC,RC,SA,SC,SF,SI,SL,SO,SP,SR,SZ,ZC,R

4. Comma-separated value pair of company name and company registration number must not exceed maximum of 99.

Please note,

If Column AJ26 (Assets acquired from Sponsor Or Member) is "yes" and at anytime during this period the scheme either directly or indirectly, owned any land or interest in land that it had acquired from a connected party or connected parties, then the boxes AJ37 to AJ45 must be filled up.

AJ37 Total Cost or market value of any Land owned by the scheme at the end of the period : (Optional)

Enter here the amount.

Please note the following when you enter the amount:

1. It must be in pounds and pence.
2. It can be 0(Zero). Negative figures are not allowed.
3. Must not exceed 12 digits:
10 digits in pounds plus 2 digits for pence.
4. A thousand comma separator within the figure is not allowed.
e.g. the figure 1,234.00 is invalid.
It should be entered as 1234.00 without the comma.

AJ38 Land Owned Value Type : (Optional)

Enter here the amount type. If present, it must be entered as 'Cost' or 'C' or 'Market-value' or 'M'.

AJ39 Total Cost of any Land or interest in Land or Premium paid to acquire a Leasehold Interest in Land : (Optional)

Enter here the amount.

Please note,

1. The conditions as listed for Column AJ37 (Total Cost or market value of any Land owned by the scheme at the end of the period) is applicable here also.

AJ40 Total Sale proceeds of any Land or Interest in Land sold or Premiums received for a Leasehold Interest in Land : (Optional)

Enter here the amount.

Please note,

1. The conditions as listed for Column AJ37 (Total Cost or market value of any Land owned by the scheme at the end of the period) is applicable here also.

AJ41 Total Cost or market value of Land or interest in land that was disposed of without any consideration : (Optional)

Enter here the amount.

Please note,

1. The conditions as listed for Column AJ37 (Total Cost or market value of any Land owned by the scheme at the end of the period) is applicable here also.

AJ42 No Consideration Disposal Value Type : (Optional)

Enter here the amount type. If present, it must be entered as 'Cost' or 'C' or 'Market-value' or 'M'.

AJ43 Were any disposals made to a connected party or connected parties ? (Yes/No) : (Optional)

Enter 'yes' here , if any disposals were made to a connected party, otherwise 'no'.

Please note,

1. It is mandatory if Column AJ40 is greater than 0 and or Column AJ41 is completed.

AJ44 Total amount of income received from land or interest in land : (Optional)

Enter here the amount.

Please note,

1. The conditions as listed for Column AJ37 (Total Cost or market value of any Land owned by the scheme at the end of the period) is applicable here also.

AJ45 Was any part of the land or interest in land, residential property ?

(Yes/No) : (Optional)

Enter 'yes' here , if any part of the land or interest in land residential property as defined in Schedule 29A of Finance Act 2004, otherwise 'no'. It is mandatory if Column AJ37 to AJ44 are completed.

Please note,

If Column AJ26 (Assets acquired from Sponsor Or Member (Yes/No)) is "yes" and at anytime during this period there were any amounts outstanding from loans made to a connected party or connected parties, then the boxes AJ46 to AJ49 must be filled up.

AJ46 Total amount outstanding from loans made to a connected party at the end of the period : (Optional)

Enter here the amount.

Please note the following when you enter the amount:

1. It must be in pounds and pence.
2. It can be 0(Zero). Negative figures are not allowed.
3. Must not exceed 12 digits:
10 digits in pounds plus 2 digits for pence.
4. A thousand comma separator within the figure is not allowed.
e.g. the figure 1,234.00 is invalid.
It should be entered as 1234.00 without the comma.

AJ47 Total amount of any loans made : (Optional)

Enter here the amount.

Please note,

1. The conditions as listed for Column AJ46 (Total amount outstanding from loans made to a connected party at the end of the period) is applicable here also.

AJ48 Total amount of any loans repaid : (Optional)

Enter here the amount.

Please note,

1. The conditions as listed for Column AJ46 (Total amount outstanding from loans made to a connected party at the end of the period) is applicable here also.

AJ49 Total amount of interest received : (Optional)

Enter here the amount.

Please note,

1. The conditions as listed for Column AJ46 (Total amount outstanding from loans made to a connected party at the end of the period) is applicable here also.

Please note,

If Column AJ26 (Assets acquired from Sponsor Or Member (Yes/No)) is "yes" and at anytime during this period, the scheme either directly or indirectly, owned any assets acquired from a connected party, other than shares in the sponsoring employer if it was a company, land, interest in land or loans, then the boxes AJ50 to AJ71 must be filled up.

AJ50 Total Value of Assets from Connected Party at the end of the period :

(Optional)

Enter here the amount.

Please note the following when you enter the amount:

1. It must be in pounds and pence.
2. It can be 0(Zero). Negative figures are not allowed.
3. Must not exceed 12 digits:
10 digits in pounds plus 2 digits for pence.
4. A thousand comma separator within the figure is not allowed.
e.g. the figure 1,234.00 is invalid.

It should be entered as 1234.00 without the comma.

AJ51 Total Value Type : (Optional)

Enter here the amount type. If present, it must be entered as 'Cost' or 'C' or 'Market-value' or 'M'.

Please note, anyone of the Column AJ52 to AJ58 is mandatory if Column AJ60 is completed and Column AJ59 is not completed.

AJ52 Acquired Asset Nature - Quoted Shares ? : (Optional)

Enter 'yes' or 'y' here, if the acquired asset is quoted shares. Otherwise leave it blank.

AJ53 Acquired Asset Nature - Unquoted Shares ? : (Optional)

Enter 'yes' or 'y' here, if the acquired asset is Unquoted shares. Otherwise leave it blank.

AJ54 Acquired Asset Nature - Transport ? : (Optional)

Enter 'yes' or 'y' here, if the acquired asset is transport. Otherwise leave it blank.

AJ55 Acquired Asset Nature - Plant Machinery ? : (Optional)

Enter 'yes' or 'y' here, if the acquired asset is plant machinery. Otherwise leave it blank.

AJ56 Acquired Asset Nature - Fixtures Fittings ? : (Optional)

Enter 'yes' or 'y' here, if the acquired asset is fixture fittings. Otherwise leave it blank.

AJ57 Acquired Asset Nature - Tangible Property ? : (Optional)

Enter 'yes' or 'y' here, if the acquired asset is tangible property. Otherwise leave it blank.

AJ58 Acquired Asset Nature - Insurance Comp Investments ? : (Optional)

Enter 'yes' or 'y' here, if the acquired asset is insurance company investments. Otherwise leave it blank.

AJ59 Other Description for Acquired Asset Nature, if any : (Optional)

Enter here the description, If there are any other acquired assets.

Please note,

1. The length should not exceed 150 characters.
2. It can be completed if Columns AJ52 to AJ59 are completed.
3. It is mandatory if Columns AJ52 to AJ59 are not completed.

AJ60 Total cost of assets acquired : (Optional)

Enter here the amount.

Please note,

1. It is mandatory if anyone of the Column AJ52 to AJ59 is completed.
2. The conditions as listed for Column AJ50 (Total Value of Assets from Connected Party at the end of the period) is applicable here also.

Please note, anyone of the Column AJ61 to AJ67 is mandatory if Column AJ69 is completed and Column AJ68 is not completed.

AJ61 Disposed Asset Nature - Quoted Shares ? : (Optional)

Enter 'yes' or 'y' here, if the disposed asset is quoted shares. Otherwise leave it blank.

AJ62 Disposed Asset Nature - Unquoted Shares ? : (Optional)

Enter 'yes' or 'y' here, if the disposed asset is Unquoted shares. Otherwise leave it blank.

AJ63 Disposed Asset Nature - Transport ? : (Optional)

Enter 'yes' or 'y' here, if the disposed asset is transport. Otherwise leave it blank.

AJ64 Disposed Asset Nature - Plant Machinery ? : (Optional)

Enter 'yes' or 'y' here, if the disposed asset is plant machinery. Otherwise leave it blank.

AJ65 Disposed Asset Nature - Fixtures Fittings ? : (Optional)

Enter 'yes' or 'y' here, if the disposed asset is fixture fittings. Otherwise leave it blank.

AJ66 Disposed Asset Nature - Tangible Property ? : (Optional)

Enter 'yes' or 'y' here, if the disposed asset is tangible property. Otherwise leave it blank.

AJ67 Disposed Asset Nature - Insurance Comp Investments ? : (Optional)

Enter 'yes' or 'y' here, if the disposed asset is insurance company investments. Otherwise leave it blank.

AJ68 Other Description for Disposed Asset Nature, if any : (Optional)

Enter here the description, If there are any other acquired assets.

Please note,

1. The length should not exceed 150 characters.
2. It can be completed if Columns AJ61 to AJ67 are completed.
3. It is mandatory if Columns AJ61 to AJ67 are not completed.

AJ69 Total consideration received from the disposal of assets : (Optional)

Enter here the amount.

Please note,

1. It is mandatory if anyone of the Column AJ61 to AJ68 is completed.
2. The conditions as listed for Column AJ50 (Total Value of Assets from Connected Party at the end of the period) is applicable here also.

AJ70 Were any disposals made to a connected party or connected parties? :

(Optional)

Enter 'yes' here , if any disposals were made to a connected party, otherwise 'no'.

Please note,

1. It is mandatory if Columns AJ61 to AJ69 are completed.

AJ71 Total amount of income received from assets : (Optional)

Enter here the amount.

Please note,

1. It is mandatory if Columns AJ50 to AJ70 are completed.
2. The conditions as listed for Column AJ50 (Total Value of Assets from Connected Party at

the end of the period) is applicable here also.

Please note,

At anytime during this period, the scheme had cash, cash on deposit or any current account balances and either;

**Column AJ26 (Assets acquired from Sponsor Or Member (Yes/No)) is "yes"
(OR)**

Column AJ26 (Assets acquired from Sponsor Or Member (Yes/No)) is "no", but the scheme had an aggregate of payments greater than £100,000 and/or assets greater than £400,000., then the boxes AJ72 to AJ74 must be filled up.

AJ72 Total amount of all cash and bank balances at the beginning of the period : (Optional)

Enter here the amount.

Please note the following when you enter the amount:

1. It must be in pounds and pence.
2. It can be 0(Zero). Negative figures are not allowed.
3. Must not exceed 12 digits:
10 digits in pounds plus 2 digits for pence.
4. A thousand comma separator within the figure is not allowed.
e.g. the figure 1,234.00 is invalid.
It should be entered as 1234.00 without the comma.

AJ73 Total amount of all cash and bank balances at the end of the period :
(Optional)

Enter here the amount.

Please note,

1. The conditions as listed for Column AJ72 (Total amount of all cash and bank balances at the beginning of the period) is applicable here also.

AJ74 Total amount of interest credited to these accounts : (Optional)

Enter here the amount.

Please note,

1. The conditions as listed for Column AJ72 (Total amount of all cash and bank balances at the beginning of the period) is applicable here also.

Please note,

At anytime during this period, the scheme did, either directly or indirectly, own any assets acquired at arms length and either;

**Column AJ26 (Assets acquired from Sponsor Or Member (Yes/No)) is "yes"
(OR)**

Column AJ26 (Assets acquired from Sponsor Or Member (Yes/No)) is "no", but the scheme had an aggregate of payments greater than £100,000 and/or assets greater than £400,000., then the boxes AJ75 to AJ102 must be filled up.

AJ75 Total Value of Assets acquired at arms length at the end of the period :
(Optional)

Enter here the amount. It is mandatory if Columns AJ76 and AJ102 are completed.

Please note the following when you enter the amount:

1. It must be in pounds and pence.
2. It can be 0(Zero). Negative figures are not allowed.
3. Must not exceed 12 digits:
10 digits in pounds plus 2 digits for pence.
4. A thousand comma separator within the figure is not allowed.

e.g. the figure 1,234.00 is invalid.
It should be entered as 1234.00 without the comma.

AJ76 Total Value Type : (Optional)

Enter here the amount type. If present, it must be entered as 'Cost' or 'C' or 'Market-value' or 'M'.

Please note, anyone of the Column AJ77 to AJ85 is mandatory if Column AJ87 is completed and Column AJ86 is not completed.

AJ77 Arms Length Acquired Asset Nature - Quoted Shares ? : (Optional)

Enter 'yes' or 'y' here, if the acquired asset is quoted shares. Otherwise leave it blank.

AJ78 Arms Length Acquired Asset Nature - Unquoted Shares ? : (Optional)

Enter 'yes' or 'y' here, if the acquired asset is Unquoted shares. Otherwise leave it blank.

AJ79 Arms Length Acquired Asset Nature - Land Or Interest ? : (Optional)

Enter 'yes' or 'y' here, if the acquired asset is land or interest. Otherwise leave it blank.

AJ80 Arms Length Acquired Asset Nature - Loans ? : (Optional)

Enter 'yes' or 'y' here, if the acquired asset is loans. Otherwise leave it blank.

AJ81 Arms Length Acquired Asset Nature - Transport ? : (Optional)

Enter 'yes' or 'y' here, if the acquired asset is transport. Otherwise leave it blank.

AJ82 Arms Length Acquired Asset Nature - Plant Machinery ? : (Optional)

Enter 'yes' or 'y' here, if the acquired asset is plant machinery. Otherwise leave it blank.

AJ83 Arms Length Acquired Asset Nature - Fixtures Fittings ? : (Optional)

Enter 'yes' or 'y' here, if the acquired asset is fixture fittings. Otherwise leave it blank.

AJ84 Arms Length Acquired Asset Nature - Tangible Property ? : (Optional)

Enter 'yes' or 'y' here, if the acquired asset is tangible property. Otherwise leave it blank.

AJ85 Arms Length Acquired Asset Nature - Insurance Comp Investments ? :

(Optional)

Enter 'yes' or 'y' here, if the acquired asset is insurance company investments. Otherwise leave it blank.

AJ86 Other Description for Arms Length Acquired Asset Nature, if any :

(Optional)

Enter here the description, If there are any other acquired assets.

Please note,

1. The length should not exceed 150 characters.
2. It can be completed if Columns AJ77 to AJ85 are completed.
3. It is mandatory if Columns AJ77 to AJ85 are not completed.

AJ87 Was any part of the land or interest in land, a residential property ? :

(Optional)

Enter 'yes' here , if any part of the land or interest in land residential property as defined in Schedule 29A of Finance Act 2004, otherwise 'no'. It is mandatory if Column AJ79 is completed.

AJ88 Total cost of Arms Length assets acquired : (Optional)

Enter here the amount.

Please note,

1. It is mandatory if Columns AJ75 to AJ87 are completed.
2. The conditions as listed for Column AJ75 (Total Value of Assets acquired at arms length at the end of the period) is applicable here also.

Please note, anyone of the Column AJ89 to AJ97 is mandatory if Column AJ99 is completed and Column AJ98 is not completed.

AJ89 Disposed Arms Length Asset Nature - Quoted Shares ? : (Optional)
Enter 'yes' or 'y' here, if the disposed asset is quoted shares. Otherwise leave it blank.

AJ90 Disposed Arms Length Asset Nature - Unquoted Shares ? : (Optional)
Enter 'yes' or 'y' here, if the disposed asset is Unquoted shares. Otherwise leave it blank.

AJ91 Disposed Arms Length Asset Nature - Land Or Interest ? : (Optional)
Enter 'yes' or 'y' here, if the disposed asset is land or interest. Otherwise leave it blank.

AJ92 Disposed Arms Length Asset Nature - Loans ? : (Optional)
Enter 'yes' or 'y' here, if the disposed asset is loans. Otherwise leave it blank.

AJ93 Disposed Arms Length Asset Nature - Transport ? : (Optional)
Enter 'yes' or 'y' here, if the disposed asset is transport. Otherwise leave it blank.

AJ94 Disposed Arms Length Asset Nature - Plant Machinery ? : (Optional)
Enter 'yes' or 'y' here, if the disposed asset is plant machinery. Otherwise leave it blank.

AJ95 Disposed Arms Length Asset Nature - Fixtures Fittings ? : (Optional)
Enter 'yes' or 'y' here, if the disposed asset is fixture fittings. Otherwise leave it blank.

AJ96 Disposed Arms Length Asset Nature - Tangible Property ? : (Optional)
Enter 'yes' or 'y' here, if the disposed asset is tangible property. Otherwise leave it blank.

AJ97 Disposed Arms Length Asset Nature - Insurance Comp Investments ? :
(Optional)
Enter 'yes' or 'y' here, if the disposed asset is insurance company investments. Otherwise leave it blank.

AJ98 Other Description for Disposed Arms Length Asset Nature, if any :
(Optional)
Enter here the description, If there are any other disposed assets.

Please note,

1. The length should not exceed 150 characters.
2. It can be completed if Columns AJ89 to AJ98 are completed.
3. It is mandatory if Columns AJ89 to AJ98 are not completed.

AJ99 Was any part of the land or interest in land, a residential property ? :
(Optional)
Enter 'yes' here , if any part of the land or interest in land residential property as defined in Schedule 29A of Finance Act 2004, otherwise 'no'. It is mandatory if Column AJ91 is completed.

AJ100 Total consideration received from the disposal of Arms Length assets :
(Optional)
Enter here the amount.

Please note,

1. It is mandatory if Columns AJ89 to AJ99 are completed.
2. The conditions as listed for Column AJ75 (Total Value of Assets acquired at arms length at the end of the period) is applicable here also.

AJ101 Were any disposals made to a connected party or connected parties? :
(Optional)
Enter 'yes' here , if any disposals were made to a connected party, otherwise 'no'.

Please note,

1. It is mandatory if Columns AJ89 to AJ100 are completed.

AJ102 Total amount of income received from Arms Length assets : (Optional)
Enter here the amount.

Please note,

1. It is mandatory if any of Columns AJ75 to AJ101 are completed.
2. The conditions as listed for Column AJ75 (Total Value of Assets acquired at arms length at the end of the period) is applicable here also.