

## Instruction Document – APSS 313 – Non-Occupational Pension Scheme Return Details

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

**AL1 Title :** (Optional)

Enter here the title of the Member, eg.: Mr, Mrs, Miss, Ms.

Please note that no 'spaces' are allowed between any characters and the length should not exceed more than 4 characters.

**AL2 First Forename :** (Mandatory)

Enter here the Member's first name.

You should only use characters defined in the Schema i.e. A-Z upper or lower case, hyphen or apostrophe.

Please note that 'spaces' are not allowed between the characters and the length should not exceed more than 35 characters.

Please note, the special characters listed below **must not be used** when you enter the Member's Forename.

1. ` This is not an apostrophe. This is a grave accent. Please do not use this special character instead of an apostrophe.
2. . full stop
3. , comma
4. \_ underscore
5. ( ) opening and closing parenthesis
6. / Forward slash
7. 0 zero (in place of alphabet O)
8. 1 2 3 numbers
9. \* asterisk
10. ? question mark

Please note, if Member's First forename has a space in between, we will add a hyphen onto it, in order to avoid the e-filing validation rejection. Should you not think this is appropriate, you must ensure that the forename does not contain any space in it.

**AL3 Second Forename :** (Optional)

Enter here the Member's Second forename.

You should only use the characters defined in the Schema i.e. A-Z upper or lower case, hyphen or apostrophe.

Please note that 'spaces' are not allowed between the characters and the length should not exceed more than 35 characters.

Please note, the special characters listed below **must not be used** when you enter the Member's Forenames.

1. ` This is not an apostrophe. This is a grave accent. Please do not use this special character instead of an apostrophe.
2. . full stop
3. , comma
4. \_ underscore
5. ( ) opening and closing parenthesis
6. / Forward slash
7. 0 zero (in place of alphabet O)
8. 1 2 3 numbers
9. \* asterisk
10. ? question mark.

Please note, if Member's Second forename has a space in between, we will add a hyphen onto it, in order to avoid the e-filing validation rejection. Should you not think this is appropriate, you must ensure that the forename does not contain any space in it.

**AL4 Surname :** (Mandatory)

Enter here the Member's Surname.

You should only use the characters defined in the Schema i.e. A-Z upper or lower case, digits 0-9, comma, full stop, forward slash, ampersand, hyphen, space, apostrophe and brackets.

Please note that 'spaces' are not allowed between the characters and the length should not exceed more than 35 characters.

Please note, the special characters listed below **must not be used** when you enter the Member's Surname

1. Please do not include leading or trailing spaces when you enter the Surname. For example, if the Surname is O'Connor, do not include a space before O'Connor or after O'Connor
2. ` This is not an apostrophe. This is a grave accent. Please do not use this special character instead of an apostrophe. For example, if the surname is O'Connor, the apostrophe must be entered as O'Connor, not as O`Connor
3. leading spaces.
4. \* asterisk
5. 0 zero (in place of the alphabet O) - the first character must be alpha.

**AL5 Address Line 1 :** (Mandatory)

Enter here the Member's address Line 1.

A single address line can contain a maximum of 35 characters including spaces.

**AL6 Address Line 2 :** (Optional)

Enter here the Member's address Line 2.

**AL7 Address Line 3 :** (Optional)

Enter here the Member's address Line 3, if present.

**AL8 Address Line 4 :** (Optional)

Enter here the Member's address Line 4, if present.

**AL9 Postcode :** (Optional)

Enter here the postcode of the Member's address e.g. EP1 3SO.

Please note that the Postcode should not exceed 8 characters.

**AL10 Country :** (Optional)

Enter here the Country of the Member's address.

Please note that the Country should not exceed 35 characters.

**AL11 NI Number :** (Optional)

Enter here the Member's National Insurance number(NINO). If the NI number is not known leave it blank.

Please note that the NINO should not exceed 9 characters

**AL12 Date of Birth (DD/MM/YYYY):** (Optional)

Enter here the date of birth of the Member.

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. It must be today or earlier.

**AL13 Shares acquired from Member (Yes/No) :** (Mandatory)

Enter here 'yes' or 'no', based on following :

At any time during this period , did the scheme, either directly or indirectly, own any shares in a close company or close companies that it acquired from a close company or close companies in which the member or a person connected with the member was a director ?

**AL14 Shares acquired from Closed Company (Yes/No) :** (Mandatory)

Enter here 'yes' or 'no', based on following :

At any time during this period , did the scheme, either directly or indirectly, own any shares in a close company or close companies that it acquired from the member or a person connected with the member ?

**AL15 Share Market Value Amount At Period End :** (Optional)

Enter here total cost or market value of the shares owned at the end of the period

Please note the following when you enter the amount:

1. It must be in a numeric format and can be positive or zero.
2. It must not be negative.
3. Must not exceed 13 digits:  
11 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.

**AL16 Share Amount Type :** (Optional)

Enter here type of amount at period end . This field is mandatory if total number of shares at period end is greater than 0. If present, it must be entered as 'Cost' or 'C' or 'Market-value' or 'M'.

**AL17 Total Number of Shares at Period End :** (Optional)

Enter here total number of shares owned at period end.

Please note the following when you enter the amount

1. It must be in a numeric format and can be positive or zero.
2. It must not exceed 10 characters.

**AL18 Total Cost of Shares Purchased or Subscribed :** (Optional)

Enter here total cost of shares purchased or subscribed.

Please note the following when you enter the amount:

1. It must be in a numeric format and can be positive or zero.
2. It must not be negative.
3. Must not exceed 13 digits:  
11 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.

**AL19 Total Number of Shares Purchased or Subscribed :** (Optional)

Enter here total number of shares purchased or subscribed.

Please note the following when you enter the amount

1. It must be in a numeric format and can be positive or zero.
2. It must not exceed 10 characters.

**AL20 Total Amount of any consideration received from the Sale or Disposal of the Shares :** (Optional)

Enter here total amount of any consideration received from the sale or disposal of the shares.

Please note the following when you enter the amount:

1. It must be in a numeric format and can be positive or zero.
2. It must not be negative.
3. Must not exceed 13 digits:  
11 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.

**AL21 Total number of Shares sold, or otherwise disposed of :** (Optional)

Enter here total number of shares sold or otherwise disposed of.

Please note the following when you enter the amount

1. It must be in a numeric format and can be positive or zero.
2. It must not exceed 10 characters.

**AL22 Were any disposals made to a connected party ? (Yes/No) :** (Optional)

Enter here, 'yes' or 'no'. This field is mandatory if data total number of shares sold, or otherwise disposed of is greater than zero

**AL23 Total amount of any Dividends or other Receipts :** (Optional)

Enter here total amount of any dividends or other receipts. This

Please note the following when you enter the amount:

1. It must be in a numeric format and can be positive or zero.
2. It must not be negative.
3. Must not exceed 13 digits:  
11 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.

**AL24 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.

**AL25 Land or interest in Land acquired from Member (Yes/No) : (Mandatory)**

Enter here, 'yes' or 'no' based on following :

At any time during this period did the scheme, either directly or indirectly, own any land or interest in land acquired from the member or a person connected with the member ?

**AL26 Land or interest in Land acquired from Closed Company (Yes/No) : (Mandatory)**

Enter here, 'yes' or 'no' based on following :

At any time during this period did the scheme, either directly or indirectly, own any land or interest in land, acquired from a close company or close companies in which the member or a person connected with the member was a director.

**AL27 Total Cost or market value of any Land owned by the scheme at the end of the period:** (Optional)

Enter here total cost or market value of any land owned by the scheme at the end of the

period.

Please note the following when you enter the amount:

1. It must be in a numeric format and can be positive or zero.
2. It must not be negative.
3. Must not exceed 13 digits:  
11 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.

**AL28 Land Owned Value Type :** (Optional)

Enter here type of amount of land owned owned by the scheme at the end of the period.  
If present, it must be entered as 'Cost' or 'C' or 'Market-value' or 'M'.

**AL29 Total Cost of any Land or interest in Land or Premium paid to acquire a Leasehold Interest in Land :** (Optional)

Enter here total cost of any land or interest in land or premium paid to acquire a leasehold interest in land.

Please note the following when you enter the amount:

1. It must be in a numeric format and can be positive or zero.
2. It must not be negative.
3. Must not exceed 13 digits:  
11 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.

**AL30 Total Sale proceeds of any Land or Interest in Land sold or Premiums received for a Leasehold Interest in Land :** (Optional)

Enter here the total sale proceeds of any land or interest in land sold or premiums received for a leasehold interest in Land.

Please note the following when you enter the amount:

1. It must be in a numeric format and can be positive or zero.
2. It must not be negative.
3. Must not exceed 13 digits:  
11 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.

**AL31 Total Cost or market value of Land or interest in land that was disposed of without any consideration :** (Optional)

Enter here if any land or interest in land was disposed of without any consideration state the total cost or market value.

Please note the following when you enter the amount:

1. It must be in a numeric format and can be positive or zero.
2. It must not be negative.
3. Must not exceed 13 digits:  
11 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.

**AL32 No Consideration Disposal Value Type :** (Optional)

Enter here type of total cost or market value of land or interest in land that was disposed of without any consideration .If present, it must be entered as 'Cost' or 'C' or 'Market-value' or 'M'.

**AL33 Were any disposals made to a connected party or connected parties ? (Yes/No) :** (Optional)

Enter here , 'yes' if any disposals made to a connected party or connected parties.

**AL34 Total amount of income received from land or interest in land :** (Optional)

Enter here total amount of income received from land or interest in land.

Please note the following when you enter the amount:

1. It must be in a numeric format and can be positive or zero.
2. It must not be negative.
3. Must not exceed 13 digits:  
11 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.

**AL35 Was any part of the land or interest in land, residential property ?**

**(Yes/No) :** (Optional)

Enter here , 'yes' or 'no based on following :

Was any part of the land or interest in land, residential property as defined in Schedule 29A of Finance Act 2004 ?

**AL36 Total Cost or market value of any Land acquired at arms length at the end of the period :** (Optional)

Enter here total cost or market value of any land or interest in land at the end of the period.

Please note the following when you enter the amount:

1. It must be in a numeric format and can be positive or zero.
2. It must not be negative.
3. Must not exceed 13 digits:  
11 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.

**AL37 Land Owned Value Type :** (Optional)

Enter here type of amount of land acquired at arms length at end of period. If present, it must be entered as 'Cost' or 'C' or 'Market-value' or 'M'.

**AL38 Total Cost of any Land or interest in Land or Premium paid to acquire a Leasehold Interest in Land acquired at arms length :** (Optional)

Enter here total cost of any land or interest in land or premium paid to acquire a leasehold interest in land

Please note the following when you enter the amount:

1. It must be in a numeric format and can be positive or zero.
2. It must not be negative.
3. Must not exceed 13 digits:  
11 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.

**AL39 Total Sale proceeds of any Land or Interest in Land sold or Premiums received for a Leasehold Interest in Land acquired at arms length :** (Optional)

Enter here total sale proceeds of any land or interest in land or premium received on the disposal of a leasehold interest in land.

Please note the following when you enter the amount:

1. It must be in a numeric format and can be positive or zero.
2. It must not be negative.
3. Must not exceed 13 digits:  
11 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.

**AL40 Total Cost or market value of Land or interest in land that was disposed of without any consideration :** (Optional)

Enter here the total cost or market value, if any land or interest in land was disposed of without any consideration .

Please note the following when you enter the amount:

1. It must be in a numeric format and can be positive or zero.
2. It must not be negative.
3. Must not exceed 13 digits:  
11 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.

**AL41 No Consideration Disposal Value Type :** (Optional)

Enter here type of total cost or market value , for field AL40. If present, it must be entered as 'Cost' or 'C' or 'Market-value' or 'M'.

**AL42 Were any disposals made to a connected party or connected parties ? (Yes/No) :** (Optional)

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

**AL43 Total amount of income received from land or interest in land :** (Optional)

Enter here total amount of income received from land or interest in land.

Please note the following when you enter the amount:

1. It must be in a numeric format and can be positive or zero.
2. It must not be negative.
3. Must not exceed 13 digits:  
11 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.

**AL44 Was any part of the land or interest in land, residential property ? (Yes/No) :** (Optional)

Enter here 'yes' or 'no' based on following :

Was any part of the land or interest in land is a residential property as defined in Schedule 29A of Finance Act 2004 ?

**AL45 Other Assets acquired from Member (Yes/No) :** (Mandatory)

Enter here, 'yes' or 'no' based on the following :

At any time during this period , did the scheme, either directly or indirectly, own any assets other than shares, land or interest in land acquired from the member or a person connected with the member ?

**AL46 Other Assets acquired from Closed Company (Yes/No) :** (Mandatory)

Enter here, 'yes' or 'no' based on the following :

At any time during this period did the scheme, either directly or indirectly, own any assets other than shares, land or interest in land acquired from a close company or close companies in which the member or a person connected with the member was a director?

**AL47 Total Value of Other Assets at the end of the period :** (Optional)

Enter here total value of other assets at the end of period.

Please note the following when you enter the amount:

1. It must be in a numeric format and can be positive or zero.
2. It must not be negative.
3. Must not exceed 13 digits:  
11 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.

**AL48 Total Value Type :** (Optional)

Enter here the type of total value of other assets at the end of period. If present, it must be entered as 'Cost' or 'C' or 'Market-value' or 'M'.

**AL49 Other Asset Nature - Quoted Shares ? :** (Optional)

Enter 'yes' or 'y' here, if the Nature of any other assets acquired is Quoted Shares .Otherwise leave it blank.

**AL50 Other Asset Nature - Unquoted Shares ? :** (Optional)

Enter 'yes' or 'y' here, if the Nature of any other assets acquired is Unquoted Shares .Otherwise leave it blank.

**AL51 Other Asset Nature - Transport ? :** (Optional)

Enter 'yes' or 'y' here, if the Nature of any other assets acquired is Transport .Otherwise leave it blank.

**AL52 Other Asset Nature - Plant Machinery ? :** (Optional)

Enter 'yes' or 'y' here, if the Nature of any other assets acquired is Plant Machinery .Otherwise leave it blank.

**AL53 Other Asset Nature - Fixtures Fittings ? :** (Optional)

Enter 'yes' or 'y' here, if the Nature of any other assets acquired is Fixtures Fittings .Otherwise leave it blank.

**AL54 Other Asset Nature - Tangible Property ? :** (Optional)

Enter 'yes' or 'y' here, if the Nature of any other assets acquired is Tangible Property .Otherwise leave it blank.

**AL55 Other Asset Nature - Insurance Comp Investments ? :** (Optional)

Enter 'yes' or 'y' here, if the Nature of any other assets acquired is Insurance Company Investments. Otherwise leave it blank.

**AL56 Other Description for Other Asset Nature, if any :** (Optional)

Enter here any brief description for other assets acquired. Please note that the other description should not exceed 150 characters.

**AL57 Total cost of Other assets :** (Optional)

Enter here total cost of nature of any assets acquired.

Please note the following when you enter the amount:

1. It must be in a numeric format and can be positive or zero.
2. It must not be negative.
3. Must not exceed 13 digits:  
11 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.

**AL58 Disposed Other Asset Nature - Quoted Shares ? :** (Optional)

Enter 'yes' or 'y' here, if the Nature of any assets disposed of is a Quoted Shares .Otherwise leave it blank.

**AL59 Disposed Other Asset Nature - Unquoted Shares ? :** (Optional)

Enter 'yes' or 'y' here, if the Nature of any assets disposed of is a Unquoted Shares .Otherwise leave it blank.

**AL60 Disposed Other Asset Nature - Transport ? :** (Optional)

Enter 'yes' or 'y' here, if the Nature of any assets disposed of is a Transport .Otherwise leave it blank.

**AL61 Disposed Other Asset Nature - Plant Machinery ? :** (Optional)

Enter 'yes' or 'y' here, if the Nature of any assets disposed of is a Plant Machinery .Otherwise leave it blank.

**AL62 Disposed Other Asset Nature - Fixtures Fittings ? :** (Optional)

Enter 'yes' or 'y' here, if the Nature of any assets disposed of is a Fixtures Fittings .Otherwise leave it blank.



**AL63 Disposed Other Asset Nature - Tangible Property ? :** (Optional)

Enter 'yes' or 'y' here, if the Nature of any assets disposed of is a Tangible Property .Otherwise leave it blank.

**AL64 Disposed Other Asset Nature - Insurance Comp Investments ? :** (Optional)

Enter 'yes' or 'y' here, if the Nature of any assets disposed of is Insurance Company Investments .Otherwise leave it blank.

**AL65 Other Description for Disposed Other Asset Nature, if any :** (Optional)

Enter here any provided brief description for other disposed nature of assets . Please note that the other description should not exceed 150 characters.

**AL66 Total consideration received from the disposal of Other assets :** (Optional)

Enter here total amount of consideration received from the disposal of assets.

Please note the following when you enter the amount:

1. It must be in a numeric format and can be positive or zero.
2. It must not be negative.
3. Must not exceed 13 digits:  
11 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.

**AL67 Were any disposals made to a connected party or connected parties? :**

(Optional)

Enter here, 'yes' if any disposals were made to a connected party or connected parties .

**AL68 Total amount of income received from Other assets :** (Optional)

Enter here total amount of income received from other assets.

Please note the following when you enter the amount:

1. It must be in a numeric format and can be positive or zero.
2. It must not be negative.
3. Must not exceed 13 digits:  
11 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.

**AL69 Total Amount of Tangible moveable property owned at Period End :**

(Optional)

Enter here total cost or market value of any tangible moveable property owned at the end of the period.

Please note the following when you enter the amount:

1. It must be in a numeric format and can be positive or zero.
2. It must not be negative.
3. Must not exceed 13 digits:  
11 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.

**AL70 Amount Type :** (Optional)

Enter here the type of total amount of tangible moveable property owned at Period End .If present, it must be entered as 'Cost' or 'C' or 'Market-value' or 'M'.

**AL71 Total cost of tangible moveable property acquired :** (Optional)

Enter here total cost of any tangible moveable property acquired.

Please note the following when you enter the amount:

1. It must be in a numeric format and can be positive or zero.
2. It must not be negative.
3. Must not exceed 13 digits:  
11 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.

**AL72 Total amount of any consideration received from the disposal of tangible moveable property :** (Optional)

Enter here total amount of any consideration received from the disposal of tangible moveable property.

Please note the following when you enter the amount:

1. It must be in a numeric format and can be positive or zero.
2. It must not be negative.
3. Must not exceed 13 digits:  
11 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.

**AL73 Were any disposals made to a connected party ? (Yes/No) :** (Optional)

Enter here, 'yes' if any disposals were made to a connected party or connected parties .

**AL74 Total amount of income received from tangible moveable property :** (Optional)

Enter here total income received from tangible moveable property.

Please note the following when you enter the amount:

1. It must be in a numeric format and can be positive or zero.
2. It must not be negative.
3. Must not exceed 13 digits:  
11 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.