

## 1. ERS scheme type Other Technical Note

### Revision History

Date	Author	Revision	Change
11/1/2016	Christine Calland-King	2.3	Changes made following introduction to Version 3 templates for the 15/16 tax year. The technical note now only contains information relevant to scheme type 'Other'

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## 1.1 Changes to the 2015/16 ERS templates

The changes which have been made to the 2015/16 ERS templates are summarised below by relevant template:

- The ODS templates have had the background colour and the HMRC branding removed to make the size (Megabytes) of the files smaller
- Other Acquisitions , Question, 25, 28, 29 and 40 amended
- Other Option, Question 42 amended
- Other Restricted, Question 20 amended
- Other Benefits, Question 13 amended
- Other Convertible, Question 15 amended
- Other Notional, Question 13 amended
- Other Enhancements, Question 14 amended
- Other Sold, Question 14 amended

## 1.2 Overview

This document is a guide for anybody who needs to report events as part of their Employment Related Securities (ERS) annual return and want to create their own bespoke ERS files to capture share related event information during the tax year. You'll need to create your own file if you don't wish to use the HM Revenue and Customs (HMRC) templates (found on the HMRC website).

When creating your files, you'll need to provide all the information that's relevant to the particular ERS return that you're making.

## 1.3 ERS file attachments

A file can only be accepted in the following formats:

- OpenDocument Spreadsheet (ODS) format (.ods template downloaded from hmrc.gov.uk)
- OpenDocument Spreadsheet format (.ods spreadsheet created by the user, but matching the HMRC template specification)
- Comma Separated Values (CSV) format (.csv file(s) created by the user, originating from the HMRC ODS downloaded templates, which meets the HMRC template specification)
- Comma Separated Values (CSV) format (.csv file(s) created by the user from scratch, must match the HMRC template specification)

The majority of spreadsheet software solutions can use ODS and CSV files. Office packages such as Microsoft Excel, Google Sheets and OpenOffice can convert their native formats into ODS and CSV files.

## 2. General information about the required format of ODS templates

If you choose to create your own version of an ODS template rather than download the HMRC ODS template, the specifications must meet HMRC specification requirements. These specifications are detailed in tables below broken down by scheme(s) type you are making the submission(s) for.

Each file consists of a number of sheets (sometimes called tabs). Each sheet will contain specific share event information for that scheme.

**You cannot change the name of any ODS sheet name that you submit.** Changing the name of a sheet will result in an error and you will not be able to successfully upload your file. For more detail on the specific sheet names please see the relevant section under each scheme type, or see the below links which will take you to these sections.

[‘Other’ Sheet titles](#)

## 2.1 ODS File names

File names must be less than 240 characters in length. For ODS templates there are no other restrictions on the file name.

## 2.2 Column Information

Tables describing the format of each column by scheme type can be found below.

## 2.3 Template layout

In order to match the templates provided by HMRC, the data in any user created ODS file must meet the required specifications of the HMRC ODS templates. All data must start in Cell A10, any data provided prior to this cell cannot be checked for formatting and **will not** be identified by HMRC and therefore will not be validated.

## 2.4 Table headings explained

The below sections contain tables for each scheme type and each sheet name detailing the required information to help you compile your ODS template, here the six column headings of the tables are explained:

**The first column titled ‘Column title’** – This is the question which is present on the HMRC ODS template and what you are required to provide the information about.

**The second column titled ‘Data type’** – This details whether your response to the question in column 1 should be numbers, characters (i.e. letters), or a combination of numbers and characters, and also details the maximum amount of numbers and characters you can provide per cell.

Numbers will either be whole or decimal, the data type column in the the tables below show what format they should be in. The maximum size of the number is the whole number part plus any decimal, for example, “NUM11V2” means data can be up to 14 characters in length i.e. ‘NUM11 means you can have a maximum of 11 numbers, followed by the ‘V’ which represents the decimal place and the ‘2’ following the ‘V’ means you can have up to 2 numbers following the decimal place, for example (12345678910.12).

Characters (letters) are represented by the term CHAR followed by a number, for example ‘CHAR3’, this denotes the maximum number of characters (letters) a field can contain.

**The third column titled ‘formatting’** – This details where specific formatting is required and what the formatting should be. **Note if this formatting is not adhered to this result in errors and until corrected will prevent you from being able to successfully upload our ERS return.**

**The fourth column titled ‘Example data’** - This gives an example of the data format we are requiring

**The fifth column titled ‘Mandatory, Conditionally Mandatory or Optional’** – This denotes whether a response to the question (in column 1) is either Mandatory (M), Conditionally Mandatory (CM) or Optional (O).

Mandatory means a response is **always** required regardless of any other information provided.

Conditionally Mandatory means a response is only required if you have provided the relevant response on a previous question. For example, if a share option has been granted in a CSOP then the “Date of Grant” would need to be reported.

Optional means this field can be left blank but should be completed if you know the information requested.

**The sixth column titled ‘CSV position’** is only applicable for CSV files.

### 3. Table information to aid template creation any other share scheme (OTHER, formerly form 42)

The following sections contains the information you require to create your own ODS templates.

#### 3.1 Other ODS file downloads

Download the template from and guidance notes from:

<https://www.gov.uk/government/publications/other-employment-related-securities-schemes-and-arrangements-end-of-year-return-template>

#### 3.2 ‘Other’ Sheet titles

The OTHER spreadsheet contains 9 sheets (sheet titles must be entered exactly as shown in the table).

Sheet Number	Title
1	Other_Grants_V3
2	Other_Options_V3
3	Other_Acquisition_V3
4	Other_RestrictedSecurities_V3
5	Other_OtherBenefits_V3
6	Other_Convertible_V3
7	Other_Notional_V3
8	Other_Enhancement_V3
9	Other_Sold_V3

### 3.3 Description of asset lookup (Other\_Acquisition)

The below table will aid your completion form the Other\_Acquisition question 19

No	Description
1	Shares
2	rights under contracts of insurance
3	debentures, debenture stock, loan stock, bonds certificates of deposit or other instruments
4	warrants
5	certificates & other instruments conferring rights in respect of securities
6	units in a collective investment scheme
7	futures
8	rights under contracts of difference
9	alternative finance arrangements

### 3.4 Security type lookup (for use in Other\_Acquisition)

The below table will aid your completion form the Other\_Acquisition question 25

No	Description
1	Restricted
2	Unrestricted
3	Convertible

### 3.5 Nature of restriction lookup (for use in Other\_Acquisition)

The below table will aid your completion form the Other\_Acquisition question 26

No	Description
1	Forfeiture
2	restriction on freedom to retain or dispose of securities
3	potential disadvantage to individual in respect of the securities

### 3.6 Nature of artificial reduction lookup (for use in Other\_Acquisition)

The below table will aid your completion form the Other\_Acquisition question 36

No	Description
1	a non commercial transaction
2	scheme or arrangement designed to avoid tax of NICs
3	inter-company transaction on a non arm's length transaction

### 3.7 'Other' Grant of options formatting guide (Other\_Grants\_V3)

The table below details the information and the format in which it is required when creating your own ODS template. Note although the questions in this table runs vertically, when creating your ODS the questions should run horizontally with the relevant information populated under each question column and each row representative of data per individual employee you are reporting on. For example the below sheet has 4 questions therefore the questions should run from cell A to D in row 9, and if for example you report changes to 3 employees this would require the information to be populated in 3 rows, from row 10 to row 13.

Column Title	Data Type	Formatting	Example data	Mandatory/ Conditional Mandatory or Optional	CSV Position
1. Date of grant (yyyy-mm-dd)	DATE	yyyy-mm-dd	2014-08-30	M	1
2. Number of employees granted options	NUM6		123	O	2
3. Unrestricted market value of a security at date of grant £ e.g. 10.1234	NUM13V4	4 decimal places	10.2356	O	3
4. Number of securities over which options granted e.g. 100.00	NUM11V2	2 decimal places	120.56	O	4

### 3.8 'Other' option events formatting guide (Other\_Options\_V3)

The table below details the information and the format in which it is required when creating your own ODS template. Note although the questions in this table runs vertically, when creating your ODS the questions should run horizontally with the relevant information populated under each question column and each row representative of data per individual employee you are reporting on. For example the below sheet has 42 questions therefore the questions should run from cell A to AP in row 9, and if for example you report changes to 3 employees this would require the information to be populated in 3 rows, from row 10 to row 13.

Column Title	Data Type	Formatting	Example data	Mandatory/ Conditional Mandatory or Optional	CSV Position
1. Date of event yyyy-mm-dd	DATE	yyyy-mm-dd	2014-08-30	M	1
2. Is the event in relation to a disclosable tax avoidance scheme? (yes/no)	CHAR3	YES/NO	YES	M	2
3. If yes, enter the eight-digit scheme reference number (SRN)	NUM8	IF YN DOTAS_REF = Yes then Mandatory else NULL	99999999	CM	3
4. Employee first name	CHAR35		John	M	4
5. Employee second name (if applicable)	CHAR35		S	O	5
6. Employee last name	CHAR35		Smith	M	6
7. National Insurance Number (if applicable)	CHAR9	If present, the NINO should be in the format AANNNNNNA, the last character can be alpha or a space	AB123456A	O	7
8. PAYE reference of employing company	CHAR14		123/XZ55555555	O	8
9. Date of grant of option subject to the reportable event yyyy-mm-dd	DATE	yyyy-mm-dd	2014-08-30	M	9
10. Grantor company name	CHAR120		Company	M	10
11. Grantor company address line 1	CHAR27		1 Beth street	M	11
12. Grantor company address line 2	CHAR27		Bucknall	O	12
13. Grantor company address line 3	CHAR27		Stoke	O	13
14. Grantor company address line 4	CHAR18		Staffordshire	O	14

Column Title	Data Type	Formatting	Example data	Mandatory/ Conditional Mandatory or Optional	CSV Position
15. Grantor company country	CHAR18		United Kingdom	O	15
16. Grantor company postcode	CHAR8		SE1 2AB	O	16
17. Grantor Company Registration Number (CRN) , if applicable	CHAR10		AC097609	M	17
18. Grantor company Corporation Tax reference, if applicable	CHAR10		1234567890	O	18
19. Grantor company PAYE reference	CHAR14		123/XZ5555 5555	O	19
20. Name of the company whose securities under option	CHAR120		Company	M	20
21. Company whose securities under option – Address line 1	CHAR27		1 Beth street	M	21
22. Company whose securities under option – Address line 2	CHAR27		Bucknall	O	22
23. Company whose securities under option – Address line 3	CHAR27		Stoke	O	23
24. Company whose securities under option – Address line 4	CHAR18		Staffordshire	O	24
25. Company whose securities under option – Country	CHAR18		United Kingdom	O	25
26. Company whose securities under option – Postcode	CHAR8		SE1 2AB	O	26
27. Company Reference Number (CRN) of company whose securities under option	CHAR10		AC097609	O	27
28. Corporation Tax reference of company whose securities under option	CHAR10		1234567890	O	28
29. PAYE reference of company whose securities under option	CHAR14		123/XZ5555 5555	O	29

Column Title	Data Type	Formatting	Example data	Mandatory/ Conditional Mandatory or Optional	CSV Position
30. Were the options exercised? (yes/no). If yes go to next question If no go to question 38	CHAR3	YES/NO	YES	O	30
31. Total number of securities employee entitled to on exercise of the option before any cashless exercise or other adjustment e.g. 100.00	NUM11V2	2 decimal places	120.00	O	31
32. If consideration was given for the securities, the amount given per security £ e.g. 10.1234	NUM13V4	4 decimal places	10.1234	O	32
33. If securities were acquired, Market Value (see note in guidance) of a security on the date of acquisition £ e.g. 10.1234	NUM13V4	4 decimal places	10.0000	O	33
34. If shares were acquired, are the shares listed on a recognised stock exchange? (yes/no). If yes go to question 37 If no go to next question	CHAR3	YES/NO	YES	O	34
35. If shares were not listed on a recognised stock exchange, was valuation agreed with HMRC? (yes/no)	CHAR3	YES/NO	YES	O	35
36. If yes, enter the HMRC reference given	CHAR 10		12345678 or aa123456	CM	36
37. If the shares were acquired, total deductible amount excluding any consideration given for the securities £ e.g. 10.1234. Then go to question 40	NUM13V4	4 decimal places	10.0000	O	37
38. If securities were not acquired, was money or value received on the release, assignment, cancellation or lapse of the option? (yes/no) If yes go to next question	CHAR3	YES/NO	YES	O	38

Column Title	Data Type	Formatting	Example data	Mandatory/ Conditional Mandatory or Optional	CSV Position
If no, no further information required on this event.					
39. If yes, amount of money or value received £ e.g. 10.1234	NUM13V4	4 decimal places	10.0000	O	39
40. Was a NICs election or agreement operated? (yes/no)	CHAR3	YES/NO	YES	M	40
41. Was PAYE operated? (yes/no)	CHAR3	YES/NO	YES	O	41
42. Was any adjustment made for amounts subject to apportionment for residence or duties outside the UK? (yes/no)	CHAR3	YES/NO	YES	O	42

### 3.9 'Other' Acquisition of securities formatting guide (Other\_Acquisition\_V3)

The table below details the information and the format in which it is required when creating your own ODS template. Note although the questions in this table runs vertically, when creating your ODS the questions should run horizontally with the relevant information populated under each question column and each row representative of data per individual employee you are reporting on. For example the below sheet has 40 questions therefore the questions should run from cell A to AN in row 9, and if for example you report changes to 3 employees this would require the information to be populated in 3 rows, from row 10 to row 13.

Column Title	Data Type	Formatting	Example data	Mandatory/ Conditional Mandatory or Optional	CSV Position
1. Date of event (yyyy-mm-dd)	DATE	yyyy-mm-dd	2014-08-30	M	1
2. Is the event in relation to a disclosable tax avoidance scheme? (yes/no)	CHAR3	YES/NO	YES	M	2
3. If yes enter the eight-digit scheme reference number (SRN)	NUM8	IF YN DOTAS_REF = Yes then	12345678	CM	3

Column Title	Data Type	Formatting	Example data	Mandatory/ Conditional Mandatory or Optional	CSV Position
		Mandatory else NULL			
4. Employee first name	CHAR35		John	M	4
5. Employee second name (if applicable)	CHAR35		S	O	5
6. Employee last name	CHAR35		Smith	M	6
7. National Insurance number (if applicable)	CHAR9	If present, the NINO should be in the format AANNNNNNA, the last character can be alpha or a space	AB123456A	O	7
8. PAYE reference of employing company	CHAR14		123/XZ5555 5555	O	8
9. Name of the company whose securities acquired	CHAR120		Company	M	9
10. Company whose securities acquired – Address line 1	CHAR27		1 Beth street	M	10
11. Company whose securities acquired – Address line 2	CHAR27		Bucknall	O	11
12. Company whose securities acquired – Address line 3	CHAR27		Stoke	O	12
13. Company whose securities acquired – Address line 4	CHAR18		Staffordshire	O	13
14. Company whose securities acquired – Country	CHAR18		United Kingdom	O	14
15. Company whose securities acquired – Postcode	CHAR8		SE1 2AB	O	15
16. Company Reference Number (CRN) of company whose securities acquired	CHAR10		AC097609	O	16

Column Title	Data Type	Formatting	Example data	Mandatory/ Conditional Mandatory or Optional	CSV Position
17. Corporation Tax reference of company whose securities acquired	CHAR10		1234567890	O	17
18. PAYE reference of company whose securities acquired	CHAR14		123/XZ5555 5555	O	18
19. Description of security. Enter a number from 1 to 9. Follow the link in cell A7 for a list of security types	NUMBER	See <a href="#">Description of asset lookup (Other Acquisition)</a>	1	M	19
20. If the securities are not shares enter 'no' and go to question 24  If the securities are shares, are they part of the largest class of shares in the company?  (yes/no)	CHAR3	YES/NO	YES	M	20
21. If the securities are shares, are they listed on a recognised stock exchange? (yes/no) If no go to question 22, If yes go to question 24	CHAR3	YES/NO	YES	CM	21
22. If shares were not listed on a recognised stock exchange, was valuation agreed with HMRC? (yes/no)	CHAR3	YES/NO	YES	CM	22
23. If yes, enter the HMRC reference given	CHAR 10		12345678 or aa123456	CM	23
24. Number of securities acquired e.g. 100.00	NUM11V2	2 decimal places	120.55	O	24
25. Security type. Enter a number from 1 to 3, (follow the link at cell A7 for a list of security types).  If restricted go to next question. If convertible go to question 32. If both restricted and convertible enter 1 and answer all questions 26 to 32. If neither restricted nor convertible go to question 29.	Drop Down	See <a href="#">Security type lookup (for use in Other Acquisition)</a>	2	M	25

Column Title	Data Type	Formatting	Example data	Mandatory/ Conditional Mandatory or Optional	CSV Position
26. If restricted, nature of restriction. Enter number from 1-3, follow the link at cell A7 for a list of restrictions	NUMBER	See <a href="#">Nature of restriction lookup (for use in Other Acquisition)</a>	3	CM	26
27. If restricted, length of time of restriction in years (if less than a whole year, enter as a decimal fraction, for example 0.6)	NUM6V2	2 decimal places	123	O	27
28. If restricted, actual market value per security at date of acquisition £ e.g. 10.1234 (no entry should be made if an election to disregard ALL restrictions is operated)	NUM13V4	4 decimal places	10.5236	O	28
29. Unrestricted market value per security at date of acquisition £ e.g. 10.1234	NUM13V4	4 decimal places	10.5236	O	29
30. If restricted, has an election been operated to disregard restrictions? (yes/no)	CHAR3	YES/NO	YES	CM	30
31. If an election has been operated to disregard restrictions, have all or some been disregarded? (enter all or some)	CHAR4	Enter all or some	all	CM	31
32. If convertible, market value per share ignoring conversion rights £ e.g. 10.1234	NUM13V4	4 decimal places	10.5623	O	32
33. Total price paid for the securities £ e.g. 10.1234	NUM13V4	4 decimal places	100.1256	O	33
34. Was the price paid in pounds sterling? (yes/no)	CHAR3	YES/NO	YES	M	34
35. Was there an artificial reduction in value on acquisition? (yes/no)	CHAR3	YES/NO	YES	M	35

Column Title	Data Type	Formatting	Example data	Mandatory/ Conditional Mandatory or Optional	CSV Position
If 'yes' go to question 36, if 'No' go to question 37					
36. If there was an artificial reduction in value, nature of the artificial reduction Enter a number from 1 to 3. Follow the link in cell A7 for a list of types of artificial restriction	Drop Down	See <a href="#">Nature of artificial reduction lookup (for use in Other Acquisition)</a>	2	CM	36
37. Were shares acquired under an employee shareholder arrangement? (yes/no)	CHAR3	YES/NO	YES	M	37
38. If shares were acquired under an employee shareholder arrangement, was the total actual market value (AMV) of shares £2,000 or more? (yes/no)	CHAR3	YES/NO	YES	CM	38
39. Was PAYE operated? (yes/no)	CHAR3	YES/NO	YES	M	39
40. Was any adjustment made for amounts subject to apportionment for residence or duties outside of the UK? (yes/no)	CHAR3	YES/NO	YES	M	40

### 3.10 'Other' Restricted securities post acquisition events formatting guide

(Other\_RestrictedSecurities\_V3)

The table below details the information and the format in which it is required when creating your own ODS template. Note although the questions in this table runs vertically, when creating your ODS the questions should run horizontally with the relevant information populated under each question column and each row representative of data per individual employee you are reporting on. For example the below sheet has 20 questions therefore the questions should run from cell A to T in row 9, and if for example you report changes to 3 employees this would require the information to be populated in 3 rows, from row 10 to row 13.

Column Title	Data Type	Formatting	Example data	Mandatory/ Conditional Mandatory or Optional	CSV Position
1. Date of event (yyyy-mm-dd)	DATE	yyyy-mm-dd	2014-08-30	M	1
2. Is the event in relation to a disclosable tax avoidance scheme? (yes/no)	CHAR3	YES/NO	YES	M	2
3. If yes, enter the eight-digit scheme reference number (SRN)	NUM8	IF YN DOTAS_REF = Yes then Mandatory else NULL	12345678	CM	3
4. Employee first name	CHAR35		John	M	4
5. Employee second name (if applicable)	CHAR35		S	O	5
6. Employee last name	CHAR35		Smith	M	6
7. National Insurance Number (if applicable)	CHAR9	If present, the NINO should be in the format AANNNNNNA, the last character can be alpha or a space	AB123456A	O	7
8. PAYE reference of employing company	CHAR14		123/XZ55555555	O	8
9. Date securities originally acquired (yyyy-mm-dd)	DATE	yyyy-mm-dd	2014-08-30	M	9
10. Number of securities originally acquired e.g. 100.00	NUM11V2	2 decimal places	120.22	O	10
11. For disposals or lifting of restrictions, total chargeable amount £ e.g. 10.1234	NUM13V4	4 decimal places	10.2356	O	12
12. For lifting of restrictions, are the shares listed on a recognised stock exchange? (yes/no)	CHAR3	YES/NO	YES	CM	13

Column Title	Data Type	Formatting	Example data	Mandatory/ Conditional Mandatory or Optional	CSV Position
13. If shares were not listed on a recognised stock exchange, was valuation agreed with HMRC? (yes/no)	CHAR3	YES/NO	YES	CM	14
14. If yes, enter the HMRC reference given	CHAR 10		12345678 or aa123456	CM	15
15. For variations, date of variation (yyyy-mm-dd)	DATE	yyyy-mm-dd	2014-08-30	CM	16
16. For variations, Actual Market Value (AMV) per security directly before variation £ e.g. 10.1234	NUM13V4	4 decimal places	10.2589	O	17
17. For variations, Actual Market Value (AMV) per security directly after variation £ e.g. 10.1234	NUM13V4	4 decimal places	10.2589	O	18
18. Has a National Insurance Contribution election or agreement been operated (yes/no)	CHAR3	YES/NO	YES	M	21
19. Was PAYE operated? (yes/no)	CHAR3	YES/NO	YES	M	22
20. Was any adjustment made for amounts subject to apportionment for residence or duties outside the UK? (yes/no)	CHAR3	YES/NO	YES	M	23

### 3.11 'Other' Receipt of other benefits from securities post acquisition formatting guide

(Other\_OtherBenefits\_V3)

The table below details the information and the format in which it is required when creating your own ODS template. Note although the questions in this table runs vertically, when creating your ODS the questions should run horizontally with the relevant information populated under each question column and each row representative of data per individual employee you are reporting on. For example the below sheet has 13 questions therefore the questions should run from cell A to M in row 9, and if for example you report changes to 3 employees this would require the information to be populated in 3 rows, from row 10 to row 13.

Column Title	Data Type	Formatting	Example data	Mandatory/ Conditional Mandatory or Optional	CSV Position
1. Date of event (yyyy-mm-dd)	DATE	yyyy-mm-dd	2014-08-30	M	1
2. Is the event in relation to a disclosable tax avoidance scheme? (yes/no)	CHAR3	YES/NO	YES	M	2
3. If yes enter the eight-digit scheme reference number (SRN)	NUM8	IF YN DOTAS_REF = Yes then Mandatory else NULL	12345678	CM	3
4. Employee first name	CHAR35		John	M	4
5. Employee second name (if applicable)	CHAR35		S	O	5
6. Employee last name	CHAR35		Smith	M	6
7. National Insurance number (if applicable)	CHAR9	If present, the NINO should be in the format AANNNNNNA, the last character can be alpha or a space	AB123456A	O	7
8. PAYE reference of employing company	CHAR14		123/XZ55555555	O	8
9. Date securities originally acquired (yyyy-mm-dd)	DATE	yyyy-mm-dd	2014-08-30	M	9
10. Number of securities originally acquired e.g. 100.00	NUM11V2	2 decimal places	120.12	O	10
11. Amount or market value of the benefit £ e.g. 10.1234	NUM13V4	4 decimal places	10.2356	O	11
12. Was PAYE operated? (yes/no)	CHAR3	YES/NO	YES	M	12

Column Title	Data Type	Formatting	Example data	Mandatory/ Conditional Mandatory or Optional	CSV Position
13. Was any adjustment made for amounts subject to apportionment for residence or duties outside the UK? (yes/no)	CHAR3	YES/NO	YES	M	13

### 3.12 'Other' Convertible Securities Post-Acquisition formatting guide

(Other\_Convertible\_V3)

The table below details the information and the format in which it is required when creating your own ODS template. Note although the questions in this table runs vertically, when creating your ODS the questions should run horizontally with the relevant information populated under each question column and each row representative of data per individual employee you are reporting on. For example the below sheet has 15 questions therefore the questions should run from cell A to O in row 9, and if for example you report changes to 3 employees this would require the information to be populated in 3 rows, from row 10 to row 13.

Column Title	Data Type	Formatting	Example data	Mandatory/ Conditional Mandatory or Optional	CSV Position
1. Date of event (yyyy-mm-dd)	DATE	yyyy-mm-dd	2014-08-30	M	1
2. Is the event in relation to a disclosable tax avoidance scheme? (yes/no)	CHAR3	YES/NO	YES	M	2
3. If yes, enter the eight-digit scheme reference number (SRN)	NUM8	IF YN DOTAS_REF = Yes then Mandatory else NULL	12345678	CM	3
4. Employee first name	CHAR35		John	M	4
5. Employee second name (if applicable)	CHAR35		S	O	5
6. Employee last name	CHAR35		Smith	M	6
7. National Insurance number (if applicable)	CHAR9	If present, the NINO should be in the format	AB123456A	O	7

Column Title	Data Type	Formatting	Example data	Mandatory/ Conditional Mandatory or Optional	CSV Position
		AANNNNNNA, the last character can be alpha or a space			
8. PAYE reference of employing company	CHAR14		123/XZ5555 5555	O	8
9. Date securities originally acquired (yyyy-mm-dd)	DATE	yyyy-mm-dd	2014-08-30	M	9
10. Number of securities originally acquired e.g. 100.00	NUM11V2	2 decimal places	120.22	O	10
11. For receipt of money or value, enter amount or market value of the benefit £ e.g. 10.1234 Then go to question 14	NUM13V4	4 decimal places	10.1111	O	11
12. For conversion, disposal or release of entitlement to convert, total chargeable amount £ e.g. 10.1234	NUM13V4	4 decimal places	10.2222	O	12
13. Has a National Insurance Contribution election or agreement been operated (yes/no)	CHAR3	YES/NO	YES	M	13
14. Was PAYE operated? (yes/no)	CHAR3	YES/NO	YES	M	14
15. Was any adjustment made for amounts subject to apportionment for residence or duties outside the UK? (yes/no)	CHAR3	YES/NO	YES	M	15

### 3.13 'Other' Discharge of notional loans post-acquisition formatting guide (Other\_Notional\_V3)

The table below details the information and the format in which it is required when creating your own ODS template. Note although the questions in this table runs vertically, when creating your ODS the questions should run horizontally with the relevant information populated under each question column and each row representative of data per individual employee you are reporting on. For

example the below sheet has 13 questions therefore the questions should run from cell A to M in row 9, and if for example you report changes to 3 employees this would require the information to be populated in 3 rows, from row 10 to row 13.

Column Title	Data Type	Formatting	Example data	Mandatory/ Conditional Mandatory or Optional	CSV Position
1. Date of event (yyyy-mm-dd)	DATE	yyyy-mm-dd	2014-08-30	M	1
2. Is the event in relation to a disclosable tax avoidance scheme? (yes/no)	CHAR3	YES/NO	YES	M	2
3. If yes, enter the eight-digit scheme reference number (SRN)	NUM8	IF YN DOTAS_REF = Yes then Mandatory else NULL	12345678	CM	3
4. Employee first name	CHAR35		John	M	4
5. Employee second name (if applicable)	CHAR35		S	O	5
6. Employee last name	CHAR35		Smith	M	6
7. National Insurance number (if applicable)	CHAR9	If present, the NINO should be in the format AANNNNNNA, the last character can be alpha or a space	AB123456A	O	7
8. PAYE reference of employing company	CHAR14		123/XZ55555555	O	8
9. Date securities originally acquired (yyyy-mm-dd)	DATE	yyyy-mm-dd	2014-08-30	M	9
10. Number of securities originally acquired e.g 100.00	NUM11V2	2 decimal places	120.22	O	10
11. Amount of notional loan discharged £ e.g. 10.1234	NUM13V4	4 decimal places	10.2222	O	11

Column Title	Data Type	Formatting	Example data	Mandatory/ Conditional Mandatory or Optional	CSV Position
12. Was PAYE operated? (yes/no)	CHAR3	YES/NO	YES	M	12
13. Was any adjustment made for amounts subject to apportionment for residence or duties outside the UK? (yes/no)	CHAR3	YES/NO	YES	M	13

### 3.14 'Other' Artificial enhancement of market value formatting guide

#### (Other\_Enhancement\_V3)

The table below details the information and the format in which it is required when creating your own ODS template. Note although the questions in this table runs vertically, when creating your ODS the questions should run horizontally with the relevant information populated under each question column and each row representative of data per individual employee you are reporting on. For example the below sheet has 14 questions therefore the questions should run from cell A to N in row 9, and if for example you report changes to 3 employees this would require the information to be populated in 3 rows, from row 10 to row 13.

Column Title	Data Type	Formatting	Example data	Mandatory/ Conditional Mandatory or Optional	CSV Position
1. Date of event (yyyy-mm-dd)	DATE	yyyy-mm-dd	2014-08-30	M	1
2. Is the event in relation to a disclosable tax avoidance scheme? (yes/no)	CHAR3	YES/NO	YES	M	2
3. If yes, enter the eight-digit scheme reference number (SRN)	NUM8	IF YN DOTAS_REF = Yes then Mandatory else NULL	12345678	CM	3
4. Employee first name	CHAR35		John	M	4
5. Employee second name (if applicable)	CHAR35		S	O	5

Column Title	Data Type	Formatting	Example data	Mandatory/ Conditional Mandatory or Optional	CSV Position
6. Employee last name	CHAR35		Smith	M	6
7. National Insurance number (if applicable)	CHAR9	If present, the NINO should be in the format AANNNNNA, the last character can be alpha or a space	AB123456A	O	7
8. PAYE reference of employing company	CHAR14		123/XZ55555555	O	8
9. Date securities originally acquired (yyyy-mm-dd)	DATE	yyyy-mm-dd	2014-08-30	M	9
10. Number of securities originally acquired e.g. 100.00	NUM11V2	2 decimal places	120.22	O	10
11. Total unrestricted market value (UMV) on 5th April or date of disposal if earlier £ e.g. 10.1234	NUM13V4	4 decimal places	10.3333	O	11
12. Total UMV ignoring effect of artificial increase on date of taxable event £ e.g. 10.1234	NUM13V4	4 decimal places	10.2222	O	12
13. Was PAYE operated? (yes/no)	CHAR3	YES/NO	YES	M	13
14. Was any adjustment made for amounts subject to apportionment for residence or duties outside the UK? (yes/no)	CHAR3	YES/NO	YES	M	14

### 3.15 'Other' Securities sold for more than market value post-acquisition formatting guide (Other\_Sold\_V3)

The table below details the information and the format in which it is required when creating your own ODS template. Note although the questions in this table runs vertically, when creating your ODS the questions should run horizontally with the relevant information populated under each question

column and each row representative of data per individual employee you are reporting on. For example the below sheet has 14 questions therefore the questions should run from cell A to N in row 9, and if for example you report changes to 3 employees this would require the information to be populated in 3 rows, from row 10 to row 13.

Column Title	Data Type	Formatting	Example data	Mandatory/ Conditional Mandatory or Optional	CSV Position
1. Date of event (yyyy-mm-dd)	DATE	yyyy-mm-dd	2014-08-30	M	1
2. Is the event in relation to a disclosable tax avoidance scheme? (yes/no)	CHAR3	YES/NO	YES	M	2
3. If yes, enter the eight-digit scheme reference number (SRN)	NUM8	IF YN DOTAS_REF = Yes then Mandatory else NULL	12345678	CM	3
4. Employee first name	CHAR35		John	M	4
5. Employee second name (if applicable)	CHAR35		S	O	5
6. Employee last name	CHAR35		Smith	M	6
7. National Insurance number (if applicable)	CHAR9	If present, the NINO should be in the format AANNNNNNA, the last character can be alpha or a space	AB123456A	O	7
8. PAYE reference of employing company	CHAR14		123/XZ55555555	O	8
9. Number of securities originally acquired e.g. 100.00	NUM11V2	2 decimal places	120.33	O	9
10. Amount received on disposal £ e.g. 10.1234	NUM13V4	4 decimal places	10.2222	O	10
11. Total market value on disposal	NUM13V4	4 decimal places	10.2222	O	11

Column Title	Data Type	Formatting	Example data	Mandatory/ Conditional Mandatory or Optional	CSV Position
£ e.g. 10.1234					
12. Expenses incurred £ e.g. 10.1234	NUM13V4	4 decimal places	10.2222	O	12
13. Was PAYE operated? (yes/no)	CHAR3	YES/NO	YES	M	13
14. Was any adjustment made for amounts subject to apportionment for residence or duties outside the UK? (yes/no)	CHAR3	YES/NO	YES	M	14

## 4. Creating a CSV file(s)

If you have a large amount of data or are a MAC user and you decide to create a CSV file, the following sections cover how to do this. Note if you are a MAC user you may find the ODS template is not compatible and therefore will have to create a CSV of your own see section 4.4.

If you are able to download the HMRC ODS template you can use this as the basis for your CSV. The advantages of producing your CSV from the HMRC ODS Downloaded template means all the formatting will be applied to the sheet. **Note, once you have created the CSV if you save and reopen it, the formatting may be lost.**

### 4.1 Creating CSV files for your annual return from the HMRC ODS Template

When creating CSV files from the HMRC ODS Template, you first must download the relevant HMRC ODS template from the links in the previous section (or see hyperlink below). This download will contain ALL the sheets relevant to that scheme.

When you create a CSV you'll need to produce one CSV file per 'sheet' that you'll be using in a return. When starting with the downloaded ODS template only complete one sheet at a time, before saving as a CSV and moving on to complete a different sheet (if applicable) until you have completed all the relevant sheets necessary for your submission. For example, the ODS template for scheme type 'SIP' contains 2 separate sheets, if you need to complete more than one of these sheets, you must complete one sheet at a time and save it before re-opening the ODS template to populate the subsequent sheet(s).

Each sheet you populate and save must be saved using the relevant file and sheet name. The system will ask you to upload all the CSVs for each registered scheme at the same time.

[Other ODS file downloads](#)

## 4.2 CSV sheet and File names

CSV file names must consist of the name of the sheet being submitted, followed by '.csv'. For example Other\_Grants\_V3.csv'. For all relevant file names please see the below links. **Note the sheet name will be displayed when you open the HMRC ODS Template, this is case sensitive and must be used on your CSV sheet name as well as the CSV file name.** This will be a different sheet and file name for each sheet you submit.

['Other' Sheet titles](#)

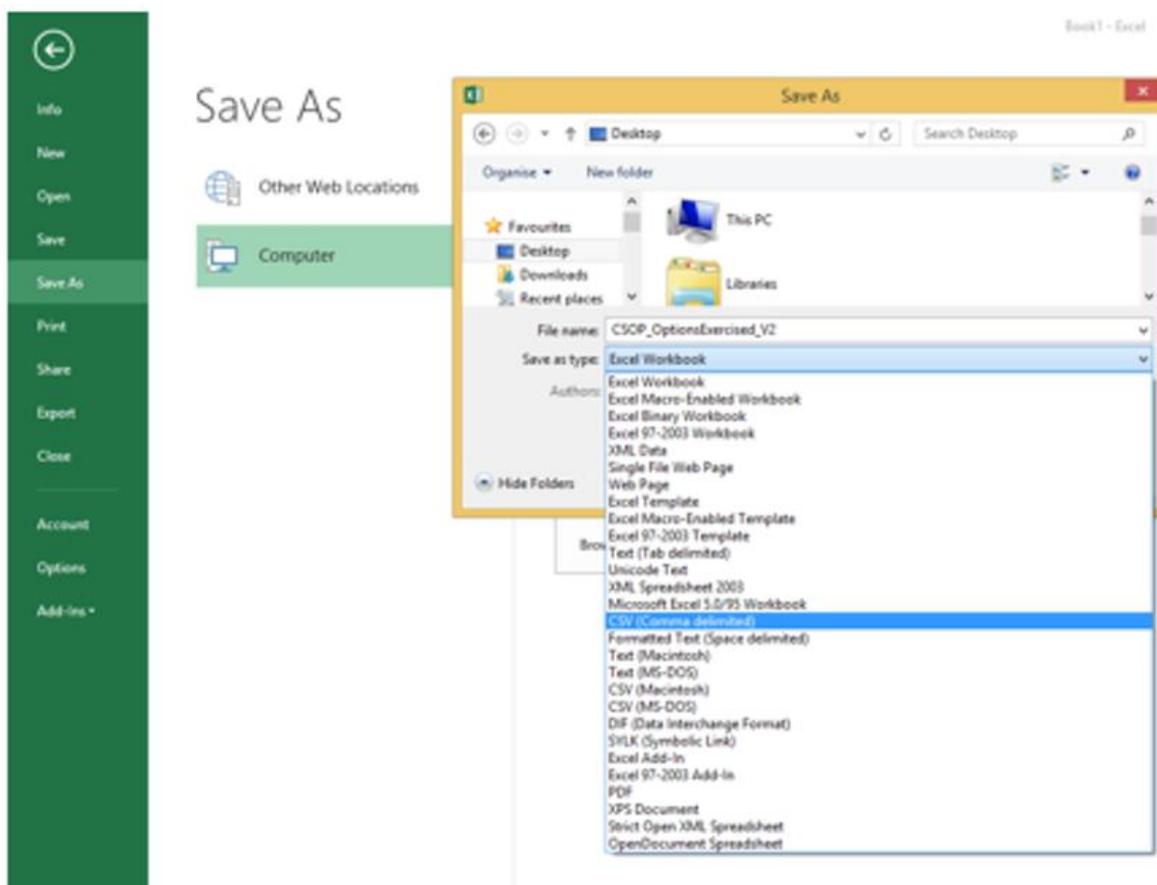
## 4.3 Saving as a CSV file

Save each CSV file that you create within a local drive or on your desktop. As you will need to upload this file as part of your annual return, this should be somewhere that you can easily locate when you use the ERS return service.

To change your ODS template into a CSV, this is done at the point of saving the document. To save the file as a .csv file:

- Select 'file' and 'saved as'
- input the file name as described in the above links, ensuring you put .csv at the end of the file name e.g. 'Other\_Grants\_V3.csv'

Select 'CSV (Comma delimited)' from the 'Save as type' dropdown menu as shown in the below screen shot, then click 'Save'.



## 4.4 Creating your own CSV from scratch

If you are unable to download or open the ODS you will need to create your own CSV. When creating CSV files to use in your upload, you'll need to produce one CSV file per 'sheet' that you'll be using. The system will allow you to upload all the CSVs for each registered scheme at the same time. For example, a Other scheme could include up to 9 separate CSV files. When using the system you'll be prompted to upload all the files that you've completed.

When creating a CSV, **your first data item must be completed in row 10 and the first column, cell A10 if you are using excel. Any data input prior to this row will not be identified or validated by HMRC systems.** The remainder of data required in the CSV must follow the expected sequence and formatting depending on the type of return you are making, this information

The below screenshot gives an example of what a CSV document will look like when created in excel (you can also create this in Libre office). Once you have populated all relevant cells you need to save this as a CSV file.

CSV filenames must consist of the name of the sheet being submitted, followed by '.csv'. For example, 'CSOP\_OptionsGranted\_V3.csv', note this is case sensitive

	A	B	C	D	E	F	G	H	I
1									
2									
3									
4									
5									
6									
7									
8									
9									
10	2015-06-01	1	100.00	10.1234	10.1234	yes			yes
11									

Tables describing the format of each column (by scheme type and by sheet name) can be found in the tables from section 3.7 or see links below. The last column in each table shows the position where each specific column must appear in each specified CSV file.

['Other' Grant of options formatting guide \(Other Grants V3\)](#)

['Other' option events formatting guide \(Other Options V3\)](#)

['Other' Acquisition of securities formatting guide \(Other Acquisition V3\)](#)

['Other' Restricted securities post acquisition events formatting guide \(Other RestrictedSecurities V3\)](#)

['Other' Receipt of other benefits from securities post acquisition formatting guide \(Other OtherBenefits V3\)](#)

['Other' Convertible Securities Post-Acquisition formatting guide \(Other Convertible V3\)](#)

[‘Other’ Discharge of notional loans post-acquisition formatting guide \(Other Notional V3\)](#)

[‘Other’ Artificial enhancement of market value formatting guide \(Other Enhancement V3\)](#)

[‘Other’ Securities sold for more than market value post-acquisition formatting guide \(Other Sold V3\)](#)

## 4.5 Formatting the files

As commas are being used to separate the data, **you must not include extra commas within a cell, for example an address that contained a comma would be rejected would denote an extra field of data when saved as a CSV**, this would result in a error message being generated and you being unable to successfully upload your ERS submission.

## 4.6 Group schemes

Your return may include other companies who share in the benefits of that scheme. The way that we refer to these will depend on the type of security that you’re using.

For the OTHER return, we’ll ask you if ‘any other companies are covered by this return?’

The ERS returns service gives you 2 methods for providing this information. You can upload it in a CSV file or enter it manually, note there is a maximum limit of 150 rows of data you can include for group schemes.

Refer to ‘section 4.7: Submitting group company information as a CSV’ if you’re using a CSV file to provide the information.

## 4.7 Appendix G: Submitting group company information as a CSV

The following table shows the information that a CSV upload of group company information can contain.

Position	Name	Format
1	Company Name	Text (120)
2	Address Line 1	Text (27)
3	Address Line 2	Text (27)
4	Address Line 3	Text (27)
5	Address Line 4	Text (18)
6	Zip/Postcode	Text (8)
7	Country	Text (18)
8	Company Reference Number	Text (10)
9	Company Tax Reference	Text (10)

All data must be comma separated. If you need to include data that contains extra commas in it (for example, in the name of a company) then you must enclose that piece of data within double quotes. Please note there is a maximum of 150 rows of data which can be included for the group schemes.