



**HM Revenue
& Customs**

Self-certification and Reporting

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Self-certification and Reporting

- Online filing
- Enquiries and errors
- Penalties

Online filing

From April 2014

Employers must register all existing and any new share schemes and arrangements online with HMRC.

- **Changes for 2015-2016.**
- **Get it Right**

Changes for 2015-2016

TEMPLATES

- **Review of comments and user testing.**
- **CSOP, SAYE and SIP – no change**
- **EMI – ‘Adjustments’ sheet – questions re-ordered**
- **OTHER – Most changes to Acquisition sheet. Remittance adjustment question on all sheets changed.**

Changes for 2015-2016

GUIDANCE

- **2015-16 template completion guidance now on Gov.uk.**
- **Now covers most if not all the fields.**
- **Does NOT cover ‘What is reportable?’ question**

Get it Right

2014-2015 annual returns

<u>Tax year</u> ▲	Date of first submitted return ⓘ	Date of last submitted return ⓘ	Action
2014/15	01 Jul 2015	01 Jul 2015	Submit annual return
2015/16	09 Dec 2015	09 Dec 2015	Submit annual return

Back

Get it Right

Check you scheme registration is correct.

The screenshot shows the HM Revenue & Customs website interface. At the top, there is a navigation bar with the HMRC logo, the text 'HM Revenue & Customs', and links for 'Home', 'Contact HMRC', 'Help', and 'Sign out'. The user's name 'JOHN WILSON' is displayed in the top right corner. Below the navigation bar, there is a sidebar on the left titled 'Your HMRC services' with a 'PAYE' section. The main content area is titled 'Employment Related Securities' and 'Register an Employment Related Securities (ERS) scheme or arrangement'. It contains instructions to select a scheme type and a list of options: 'Please select a scheme type below', 'Company Share Option Plan (CSOP)', 'Enterprise Management Incentives (EMI)', 'Save As You Earn option scheme (SAYE)', 'Share Incentive Plan (SIP)', and 'Other'. A 'Next' button is located at the bottom right of the form area. At the bottom of the page, there is a footer with copyright information and links to 'HMRC Terms & Conditions', 'HMRC Privacy policy', and 'HMRC Accessibility'.

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JOHN WILSON

← Your HMRC services

PAYE

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- ▶ View account
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- ▶ Tax code notices
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- ▼ Employer Related Securities
 - ▶ Register a scheme or arrangement
 - ▶ View schemes and arrangements
- ▶ FAQs

Employment Related Securities

Register an Employment Related Securities (ERS) scheme or arrangement

Please make a selection below to start registering an ERS scheme or arrangement, then click the 'Next' button to continue.

* indicates required information

Scheme type: ? *

- Please select a scheme type below
- Company Share Option Plan (CSOP)
- Enterprise Management Incentives (EMI)
- Save As You Earn option scheme (SAYE)
- Share Incentive Plan (SIP)
- Other

Next

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What scheme type you should select

- **Company Share Option Plan should only be selected if it meets the requirements of Parts 2 to 6 of Schedule 4, ITEPA 2003.**
- **Save As You Earn should only be selected if it meets the requirements of Parts 2 to 7 of Schedule 3 ITEPA 2003.**
- **Share Incentive Plan should only be selected if it meets the requirements of Parts 2 to 9 of Schedule 2 ITEPA 2003.**
- **Enterprise Management Incentives – specific share options that meet the requirements of Schedule 5 ITEPA 2003.**

Ceasing a scheme

Employment Related Securities

View schemes and arrangements

The tax years for your selected scheme or arrangement are shown below.

Scheme name: Doddy Wells Executive CSOP Plan 1

Date of final event: Not provided

To provide a date of final event please follow the 'Provide a date of final event' link below. 

[Provide a date of final event](#)

Breakdown of tax years

Displaying 1 - 1 of 1 tax years

<u>Tax year</u>	Date of first submitted return	Date of last submitted return
2014/15	05 Jun 2014	05 Jun 2014

ERS Annual Returns checking service

HM Revenue & Customs

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▲ Your HMRC services
PAYE AGENT 2 acting on behalf of **SARS EMPLOYER 17**

Employment Related Securities

- ▶ [At a glance](#)
- ▶ [Clients](#)
- ▼ [Your current client](#)
 - ▶ [View schemes and arrangements](#)
 - ▶ [Enterprise Management Incentives \(EMI\) notifications](#)
 - ▶ [Remove client](#)
- ▶ [FAQs](#)

Employment Related Securities

View schemes and arrangements

Details of your client's registered schemes are below. To view details of returns submitted, follow the relevant link in the 'Scheme name' column.

Please note: If you have any Employment Related Securities penalties these will be displayed in your PAYE view account.

Displaying 1 - 8 of 8 schemes

Scheme name ▲	Scheme type	Unique scheme reference 📄	Tax year of the first event	Date of final event 📄	Scheme status 📄
Acknowledgement Test	EMI	Pending	2013/14	Not provided	Reference Pending
Scheme 10	SAYE	XW1100000000100	2014/15	05 Apr 2015	Open
Scheme 12	OTHER	XB1100000000102	2014/15	Not provided	Open
Scheme 15	EMI	XF1100000000106	2014/15	Not provided	Open
Scheme 16	EMI	XH1100000000108	2014/15	Not provided	Open
Scheme 17	EMI	XX1100000000109	2014/15	Not provided	Open
Scheme 9	CSOP	XZ1100000000096	2014/15	06 Apr 2014	Open
Where is my user	CSOP	Pending	2015/16	Not provided	Reference Pending

Check your ERS files

Use this service to check for formatting errors in the spreadsheet that you need to upload as part of your ERS annual return.

Checking your spreadsheets regularly allows you to identify and then correct formatting errors. This makes it easier to submit your return at the end of the tax year.

[Check your ERS files](#) ▶

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Enquiries and errors

Enquiries - SIP, SAYE, CSOP

HMRC may enquire into

- Notice of SIP, SAYE, CSOP schemes
- Notice of alteration to key feature
- whether requirements are met (if reasonable grounds)

Enquiries - EMI

HMRC may enquire into

- Notice of grant of EMI option
- EMI working time commitment
- Discovery of false or misleading information

'Serious' and 'less serious' errors

- 'serious' – a fundamental or material error
 - tax-advantaged status may be withdrawn
 - penalty may be applied
- 'less serious' – may be something that can be put right by amending or 'repairing' the plan rules
 - employer must correct the error within 90 days
 - penalty may be applied

Penalties

Penalties

- ‘serious’ – up to twice the amount of tax and NICs relief given or due
- ‘less serious’ – up to a maximum of £5,000 on a case by case basis
 - numbers and types of employees;
 - amount of tax;
 - circumstances causing the error.

Contacts

- **IT errors & issues – Online services helpline – 0300 200 3600**
- **ERS enquiries – by email shareschemes@hmrc.gsi.gov.uk**