



CTF Bulletin 40

8 December 2009

This Bulletin tells you about:

- voucherless accounts - rejection codes

Enquiries about this bulletin should be addressed to savings.audit@hmrc.gsi.gov.uk.

Please ensure the appropriate people in your organisation read this bulletin.

The HM Revenue & Customs (HMRC) website address is www.hmrc.gov.uk and there are pages for [Child Trust Fund \(CTF\) providers](#).

Voucherless accounts – rejection codes

We have been asked to clarify the guidance about rejection codes and accounts that have been opened using the voucherless procedures (these are the cases where the provider has not received the voucher from the investor). The schedule error codes are listed in the Guidance at paragraph 14.7.1.

Where the schedule shows that a claim on the previous return has not been verified the following error codes will be included on the schedule in respect of that Child Trust Fund (CTF) showing why the claim was rejected:

- 1 The information provided on the return does not match that held on the CTF database - the Unique Reference Number (URN) is not held on the database, or the reference number and date of birth do not match. This error could be reported after a claim for payment, or after advising of a transfer in.
- 2 A CTF with that URN and date of birth is held on the CTF system, but our records show the CTF record as closed. This error could be reported after a claim for payment, or after advising of a transfer in.
- 3 A CTF with that URN and date of birth is held on the CTF system, but no claim is outstanding for this CTF. This error could be reported after a claim for payment.
- 4 A CTF with that URN and date of birth is held on the CTF system, and a claim is outstanding, but the amount claimed on the return does not match the amount to be claimed for this CTF. This error could be reported after a claim for payment.
- 5 A CTF with that URN and date of birth is held on the CTF system, but the information you have sent does not match an instruction sent to you. This could happen after any type of report.

Most of the errors we see are due to mis-matched information which may be a result of the voucherless account opening procedures. Where the rejection code is shown as 1, the provider must refer back to the investor and check the details that have been reported. It could be that the investor has given the wrong details or they could have been mis-keyed by the provider. If, after checking with the investor the matter cannot be resolved, the provider will need to contact CTFO on Tel 0191 2251608.

Where the rejection code is shown as 2 – 5, providers should check the details they have submitted. Where they are unable to resolve the matter they should contact CTFO who will give guidance on a case by case basis.