



CTF Bulletin 42

20 January 2009

This Bulletin tells you about:

- providers - fortnightly returns

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](#).

Providers - fortnightly returns

We have identified that some providers are filing their returns too early ie on the 15th and the last day of the month.

This can result in HMRC sending the provider schedules back without some RAA and endowment instructions being included. Could you please ensure that your provider returns are filed as follows:

The return for the period from 1st of the month to 15th of the month should be filed between 16th of that month and 20th of that month unless advised to do differently by HMRC (which we may do, for example, over an Easter period).

The return for the period from 16th of the month to the last day of the month should be filed between 1st of the following month to the 5th of the following month unless advised to do differently by HMRC.