HMRC are expecting ISA managers to adopt the new dummy NINO format (ISA XX999999X/JISA YY888888Y). Ideally if you do not hold the NINO dummy format (ISA XX999999X/JISA YY888888Y), it is suggested that you space fill the NINO for your records (as there may be a requirement for you to provide the NINO at a later stage, if requested by HMRC). To maintain confidentiality and ensure no meaningful statistics to the industry, you are being asked not to disclose your NINO in the Annual Return of Information. The new dummy NINO format should be used for all records included in the return (meaning there should be no mix of old and new NINO formats). The electronic text file specification (now updated to 21st June 2018) can be found here.

The new approach when compiling the 2018/19 annual return of information is as follows. The new dummy NINO format should be used for all records included in the return (meaning there should be no mix of old and new NINO formats). The electronic text file specification (now updated to 21st June 2018) can be found here.