

# **HM Revenue & Customs**

**EB5 (PAYE) / P46**

## **Message Implementation Guidelines for P46 Starter Notification**

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## Document History

Version	Date	Author	Comments
1.0	28/08/08	Tony Burns	Original
1.1	24/09/10	Tony Burns	Rule 50 changed to accommodate additional Higher Rate Code D1 and to add new validation for Statement C cases.

## Glossary of Terms

Bureau	An organisation transmitting PAYE information on behalf of a PAYE employer
DIV document	Data Item Validation document
EDI	Electronic Data Interchange
EDIFACT	Electronic Data Interchange for Administration, Commerce and Transport
Employer PAYE reference	Unique reference supplied by HMRC
GFF	Generic Flat File
HMRC	HM Revenue & Customs
HMRC Office number	Previously known as Tax District number or Tax Office number
ICR	Interchange Control Reference
MIG	Message Implementation Guidelines
NINO	National Insurance Number
P45PT1	Communication routing name of the P45(1) Leaver message
P45PT3	Communication routing name of the P45(3) Starter message
P46	Communication routing name of the P46 Starter message
P46(Expat)	Communication routing name of the P46(Expat) Starter message
PENNOT	Communication routing name of the PENNOT Pension Starter message
SVR	Scottish Variable Rate
Trading Partner	An EDI term for the Employer or Bureau exchanging data with HMRC

## 1. Getting Started

### 1.1 Who Should Read This Document?

This document is aimed at everyone involved in the development of P46 Starter notifications via EDI, particularly software designers and programmers producing the software for extracting the starter data from the payroll system.

### 1.2 What Is This Message About?

The P46 Starter notification is one of a number of In Year Movements messages sent from an Employer's / Bureau's payroll system to HMRC.

The P46 Starter notification message is used to send starter details from the Employer's / Bureau's payroll system to the HMRC system. This document describes the information which must be sent by an Employer / Bureau to advise HMRC of employees starting their employment.

### 1.3 Frequency

This message is sent by an Employer/Bureau to HMRC. The frequency with which it is sent is set by the normal business rules governing the return of this data to HMRC.

### 1.4 Summary of Changes Since The P46 V5 Message

The P46 V6 message has the same structure as the P46 V5 message but three data fields are now mandatory instead of optional. Also, the validation of one data field has been changed as a result of one of the fields now being mandatory. The changes between the two versions of the message are described below.

#### 1.4.1 General Changes

The Message Data Type Version in the GFF 4\* header has changed from 5.0 to 6.0.

The Message Version Number in the EDIFACT UNH segment has changed from 5 to 6.

#### 1.4.2 Amended Fields

The validation of the following fields has changed:

- **Employee's Date of Birth DTM/DTM2 Qualifier 329:** This field is now mandatory. See table 4.1.3 – Validation Rule 12.
- **Employee's Gender ATT/ATT2 Qualifier 9:** This field is now mandatory. See table 4.1.3 – validation rule 13.
- **Tax Code in Use ALC/ALC1 Qualifier 4:** This field is now mandatory. Plus note regarding field size removed. Additional value of Dn added so that D0 & D1 are valid values and additional test added to ensure Code BR or 0T used when Statement C provided. See table 4.1.3 – validation rule 50.

- **Week 1 / Month 1 Indicator (Tax Code in Use) ATT/ATT3 Qualifier 2:** If this field is present, then **Tax Code in Use** must also be present. See table 4.1.3 – validation rule 51.

## 1.5 Acknowledgement Reports from the EDI Translation Service

### 1.5.1 Acknowledgement Report Production

An Acknowledgement Report is issued via email for every file submitted. As a transmission file can contain a mixture of P45PT1, P45PT3, P46, P46(Expat) and PENNOT messages the acknowledgement report can contain details for all five message types. This reports the acceptance or rejection of each GFF interchange/ EDIFACT message in a file.

A maximum of 8000 errors will be reported for a GFF interchange or EDIFACT message.

Email systems, whilst usually reliable, are not a guaranteed form of communication. You should expect to receive the email Acknowledgement Report within 24 hours of submitting your file (typically much sooner).

If you do not receive this email, please contact the Online Services Helpdesk giving details of your file contents, e.g. the Employer PAYE reference or interchange control reference within the file. The Helpdesk will then investigate and respond to your query.

**Online Services Helpdesk: 0845 60 55 999** or [helpdesk@ir-efile.gov.uk](mailto:helpdesk@ir-efile.gov.uk)

The report will arrive as an attachment to the email. The attachment filename has a .csv extension and can be viewed using Microsoft Excel (or similar spreadsheet program). An example of a .csv file is attached:



Sample In year  
messages Ack Report

As the report is generated as a .csv file, you will find some reformatting of cells may be required when it is opened, e.g. Format, Column, Autofit to display full details in each column. The report shows the status of each return within the file as either "Accepted" or "Rejected".

Returns which are shown as "Rejected" need to be corrected and re-submitted. To correct some errors, particularly structural errors, you may need to contact the Online Services Helpdesk for further explanation. In these cases, please quote the reference given in the subject line of the email.

Please note that the email containing the Acknowledgement Report is automatically generated. If you just "reply" to the email with a query, you will not receive a response.

## 1.6 Testing and Recognition

### 1.6.1 Test Service

The HMRC has test services for Software Developers who want to test their system development, and for employers and payroll bureaux to test extracts from their payroll systems.

(Employers/Bureaux who develop their own "in-house" software can be classed as Software Developers for testing purposes.)

ALL users must register with HMRC prior to submitting tests (see Section 6.1).

ALL test returns must have the Test flag set in the 4\* header record or UNB segment. In addition, test returns must also contain a Test ID starting with the word "TEST".

### 1.6.2 Date Validation for Test Files

The Date of Starting (Validation Rule 35) has a validation condition that the date must be in the current tax year or earlier. The tax year is calculated based on the date that the message is received by the EDI service. To allow software developers to create test files using future dates this validation condition is relaxed for test files. For test files the Date of Starting can also be in the next tax year (i.e. current tax year plus 1).

### 1.6.3 Recognition

Software Developers can ask HMRC to recognise that their product conforms to the system requirements. Details are on the HMRC website:

<http://www.hmrc.gov.uk/ebu/eecs.htm>

Before HMRC can recognise a product, Software Developers must complete a series of scenarios, which are available on the HMRC website.

## 2. Data Format - GFF and EDIFACT

There are two formats that the data can be sent in – Generic Flat File (GFF) or EDIFACT.

### 2.1 Generic Flat File Format (GFF)

This is a flat file of data containing a number of named records with the data in fixed length fields in the record - See Section 5.1 for detailed GFF layout.

A GFF transmission file, which is sent within a single communications session, can contain one or more GFF interchanges.

Interchanges within the transmission file can be for any in year version 6 message type (P45PT1, P45PT3, P46, P46(Expat) and PENNOT) but interchanges of other message types, e.g. WNU, are not allowed and will be rejected.

#### 2.1.1 GFF Interchange

A GFF interchange starts with a 4\* header record, which provides the data communication routing information, and ends with the CNT record.

The 4\* header also contains the ‘message type’ – in this case the P46 message.

Each GFF interchange must be uniquely identified by an Interchange Control Reference (ICR). The ICR is contained within the 4\* header. A transmission file containing interchanges with duplicate ICRs will be rejected.

#### 2.1.2 GFF Submissions

A transmission file from a GFF Trading Partner may contain one or more GFF interchanges, i.e. batches of 4\* records.

A Bureau may submit one transmission file containing several interchanges - one interchange per Employer PAYE reference.

See example below.

```
****001AP45PT1  6.0...
P45PT1 records for employer 1
CNT1...
****001AP45PT3  6.0...
P45PT3 records for employer 2
CNT1...
****001APENNOT  6.0...
PENNOT records for employer 2
CNT1...
****001AP45PT3  6.0...
P45PT3 records for employer 1
CNT1...
****001AP46     6.0...
P46 records for employer 3
CNT1...
```

### **2.1.3 Validation / Rejection**

Each GFF interchange within a transmission file is validated independently. Valid interchanges are forwarded to the HMRC system. Invalid interchanges will be rejected. The Trading Partner will be informed, via the acknowledgement report, of the interchange acceptance or rejection and only has to resubmit the interchanges that were rejected.

## **2.2 EDIFACT Format**

EDIFACT is an EDI standard which is a file containing a number of named records with the data in delimited fields in the record – See Section 5.2 for detailed EDIFACT layout.

A transmission file, which is sent within a single communications session, can contain one or more interchanges.

Interchanges within the transmission file can be for any in year version 6 message type (P45PT1, P45PT3, P46, P46(Expat) and PENNOT) but interchanges of other message types, e.g. WNU, are not allowed and will be rejected.

### **2.2.1 EDIFACT Interchange**

An EDIFACT interchange starts with a UNB Interchange Header, which provides the data communication routing information, and ends with a UNZ trailer.

Each EDIFACT interchange must be uniquely identified by an Interchange Control Reference (ICR). The ICR is contained within the UNB Interchange Header. A transmission file containing interchanges with duplicate ICRs will be rejected.

An EDIFACT interchange can contain one or more EDIFACT messages of the same type.

EDIFACT messages within the interchange can only be for one message type. EDIFACT messages of other message types, e.g. WNU, are not allowed and will be rejected.

### **2.2.2 EDIFACT Message**

An EDIFACT message starts with a UNH header and ends with a UNT trailer.

The UNH header also contains the ‘message type’ – in this case the P46 message.

### 2.2.3 EDIFACT Submissions

A transmission file from an EDIFACT Trading Partner may contain one or more interchanges (UNB-UNZ) and each interchange may contain one or more messages.

An Employer / Bureau has a choice of how data can be submitted for multiple Employer PAYE references:

1. One transmission file containing only one interchange (UNB-UNZ), which has multiple messages (UNH-UNT) within that single interchange - one message per Employer PAYE reference.
2. One transmission file containing several interchanges (UNB-UNZ) - one interchange per Employer PAYE reference.
3. One transmission file per Employer PAYE reference.

See examples below.

#### Example 1.

Transmission File1:

UNB  
UNH - UNT for P46 for Employer 1  
UNH - UNT for P46 for Employer 2  
UNH - UNT for P46 for Employer 3  
UNH - UNT for P46 for Employer 1  
UNH - UNT for P46 for Employer 2  
UNH - UNT for P46 for Employer 3  
UNZ

#### Example 2.

Transmission File 1:

UNB, UNH - UNT, UNZ for P45PT1 for Employer 1  
UNB, UNH - UNT, UNZ for P45PT3 for Employer 2  
UNB, UNH - UNT, UNZ for P45PT1 for Employer 3  
UNB, UNH - UNT, UNZ for P46 for Employer 1  
UNB, UNH - UNT, UNZ for P45PT1 for Employer 2  
UNB, UNH - UNT, UNZ for PENNOT for Employer 3

#### Example 3.

Transmission File 1: UNB, UNH - UNT, UNZ for P45PT1 for Employer 1  
Transmission File 2: UNB, UNH - UNT, UNZ for P45PT3 for Employer 2  
Transmission File 3: UNB, UNH - UNT, UNZ for P45PT1 for Employer 3  
Transmission File 4: UNB, UNH - UNT, UNZ for P46 for Employer 1  
Transmission File 5: UNB, UNH - UNT, UNZ for P45PT1 for Employer 2  
Transmission File 6: UNB, UNH - UNT, UNZ for PENNOT for Employer 3

## **2.2.4 Validation / Rejection**

Each EDIFACT message (UNH – UNT) in a transmission file is validated independently. Valid messages are forwarded to the HMRC system. Invalid messages will be rejected. The Trading Partner will be informed, via the acknowledgement report, of the message acceptance or rejection and only has to resubmit the messages that were rejected.

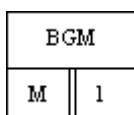
### 3. The P46 Message

The following page shows the P46 branching diagram which, on the whole, applies to both the GFF interchange and the EDIFACT message.

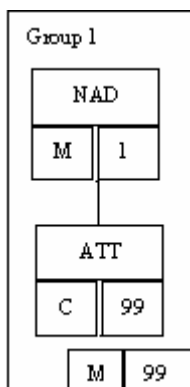
The UNH and UNT segments shown on the branching diagram only apply to the EDIFACT message; they do not apply to the GFF interchange, which starts with a 4\* header record and is followed by a BGM1 record.

The diagram shows the sequence the data appears in, whether the data record/segment is mandatory or conditional and the maximum number of repetitions of the record/segment.

The diagram is presented in three sections, the Header section which appears once, the Detail section which is a repeatable group with up to 999,999 occurrences and the Summary section which appears once.



A segment is shown as a box with the segment name. It also shows whether it is mandatory or conditional and the number of times it may occur. The BGM, Beginning of Message segment, is Mandatory and can only occur once in the message.



A segment group is shown enclosed in its group box, with the mandatory or conditional status of the group and the number of times it may occur given in the bottom right hand corner.

In this example, Group 1 is mandatory, it must occur once and can occur up to 99 times. The sequence of the data within the group is that it must start with a NAD (Name and Address segment) and can be followed by up to 99 ATT (Attribute segments).

The normal structure in the P46 message is for a NAD segment qualified with code BG (Employer) to be followed by an ATT segment qualified with code 7 (Employer PAYE reference). The Group then repeats with a NAD qualified with code TC (HMRC Office) followed by an ATT segment qualified with code 17 (HMRC Office Number).

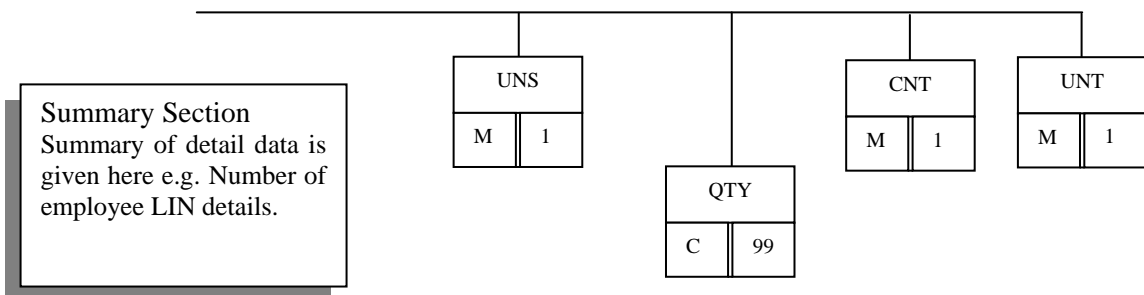
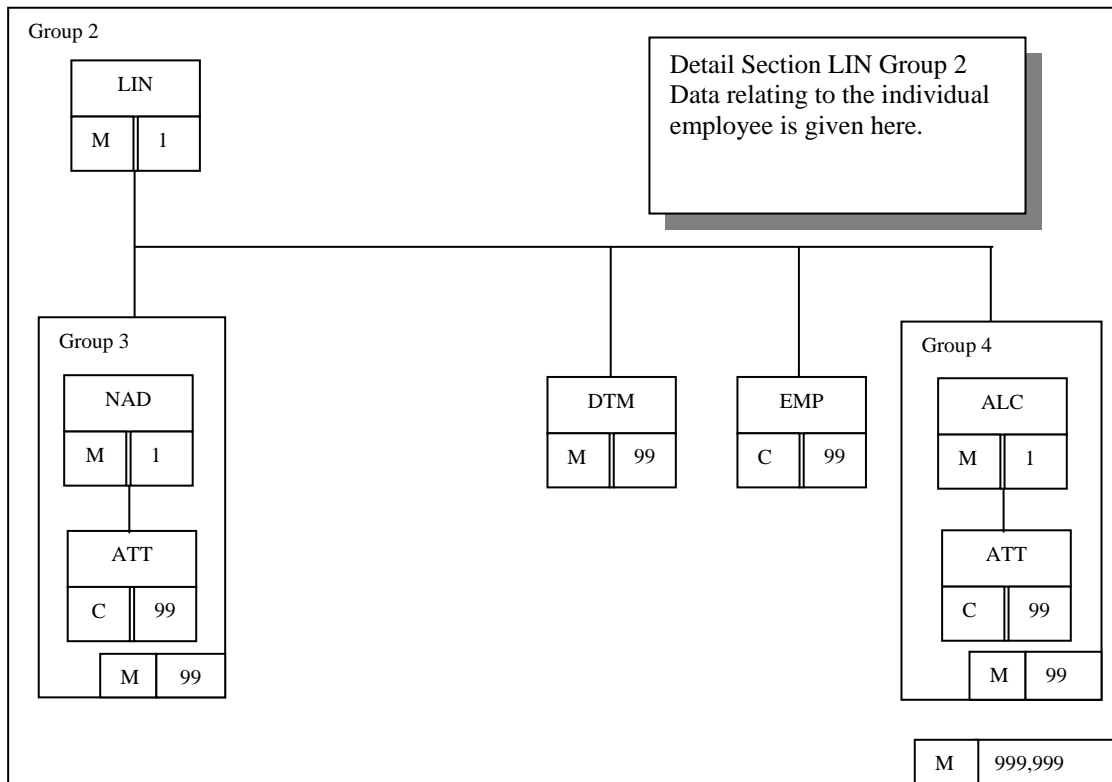
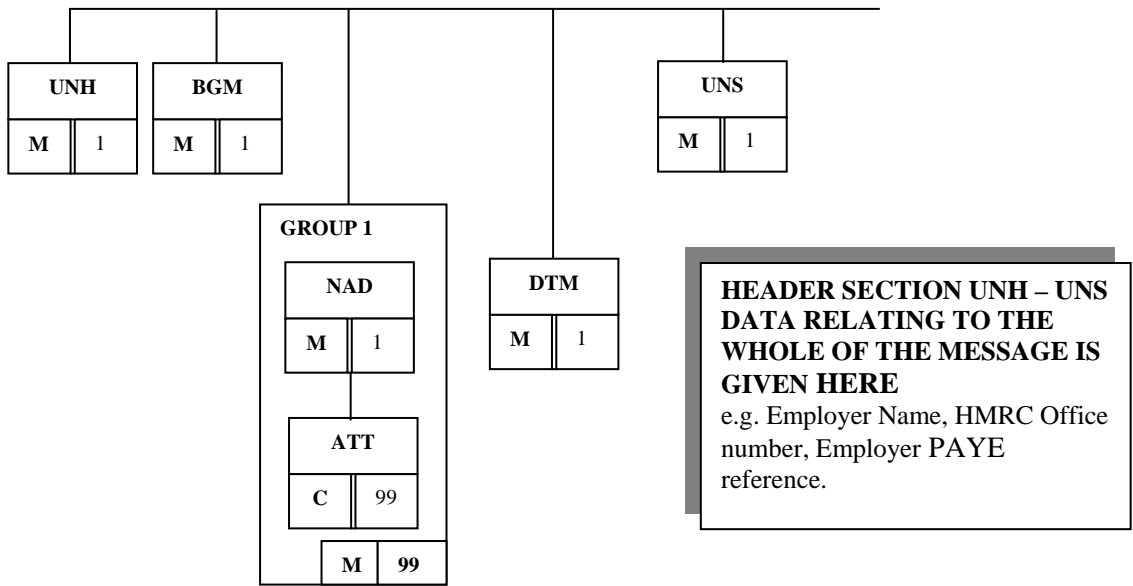
#### GFF

```
NAD1A BG
ATT1 7 AZ12345
NAD1A TC
ATT1 17 123
```

#### EDIFACT

```
NAD+BG '
ATT+ZZZ++7:2:IR:AZ12345 '
NAD+TC '
ATT+ZZZ++17:2:IR:123 '
```

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## **4. P46 Data Items**

Section 4.1.4 below lists the business fields of the P46 that need to be extracted from the Payroll System.

The table indicates the segments and qualifier used to contain each of the business fields and indicates whether the business field is Mandatory or Optional.

e.g. Section 4.1.4 states that the HMRC Office Number is Mandatory and must be contained within the ATT segment with qualifier = 17.

The Record Layouts in Section 5 give further details on the use of an element of data.

### **4.1 Field Status**

#### **4.1.1 Mandatory fields**

Mandatory fields are required by HMRC and must be provided by the employer.

Mandatory fields must appear in the correct format.

If mandatory fields are omitted or provided in an incorrect format the message will be rejected. See Section 5 for further detail of Record Layout and format of specific fields.

#### **4.1.2 Optional Fields**

Optional fields should be provided if available to the employer as they will help speed up processing by HMRC. Optional fields may become mandatory due to the content or presence / absence of other optional fields, e.g. the Week / Month Number is mandatory if the Week / Month Type is provided.

When optional fields are provided, they must appear in the correct format.

If optional fields are provided in an incorrect format the message will be rejected. See Section 5 for further detail of Record Layouts.

### 4.1.3 P46 Statement

There are three statements (excluding the student loan statement) on a paper P46 that can be “ticked” by a new employee:-

**A** – This is my first job since last 6<sup>th</sup> April and I have not been receiving taxable Jobseekers Allowance or taxable Incapacity Benefit or a state or occupational pension – or

**B** – This is now my only job, but since last 6 April I have had another job, or have received taxable Jobseeker’s Allowance or Incapacity Benefit. I do not receive a state or occupational pension – or

**C** – I have another job or receive a state or occupational pension.

One statement (and one statement only) must be obtained from the employee and reported on the submitted P46. The “NONE” option is no longer available. Every P46 submission must contain a completed: A, B or C statement. Statements A, B and C are mutually exclusive.

#### 4.1.4 Validation Rules

Validation Rule Number	P46 Field Name <i>Validation Rules</i>	Maximum Field Length	Status	Format / Character Set	Segment / Record Name	Qualifier <small>(incorrectly qualified segments will cause the message to be rejected)</small>
1	<b>HMRC Office Number</b>  <i>Must be Numeric in the range 001 – 999. Leading zeros must be present.</i>	3	Mandatory	Numeric	ATT/ATT1	17
2	<b>Employer's PAYE Reference</b>  <i>The first character must not be a space</i>  <i>The combination of HMRC Office Number and Employer's PAYE Reference must be valid for live submissions</i>	10	Mandatory	Alphanumeric Character Set A	ATT/ATT1	7
7	<b>Employer's Name</b>  <i>Must be Alphanumeric - The 1<sup>st</sup> character must NOT be space</i>	35	Mandatory	Alphanumeric Character Set A	NAD/ NAD1	BG
11	<b>Employee's National Insurance Number</b>  <i>Must be valid format if specified:</i>  <i>Characters 1 &amp; 2 must be alpha and must be a valid prefix – See Appendix B</i>  <i>Characters 3 – 8 must be numeric</i>  <i>Character 9 must be A, B, C, D or space</i>	9	Optional	Alphanumeric	ATT/ATT2	11

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Validation Rule Number	P46 Field Name <i>Validation Rules</i> Alpha = A-Z (upper case) a-z (lower case), Numeric = 0-9 Alphanumeric = any character within the <i>designated character set – see Appendix A</i>	Maximum Field Length	Status	Format / Character Set	Segment / Record Name	Qualifier <small>(incorrectly qualified segments will cause the message to be rejected)</small>
12	<b>Employee’s Date of Birth</b>  <i>Must be a valid calendar date in the appropriate format.</i>  <i>Must be today or earlier.</i>	8	Mandatory	Numeric	DTM/DTM2	329
13	<b>Employee’s Gender</b>  <i>Must be “M” (male) or “F” (female)</i>	1	Mandatory	Alpha	ATT/ATT2	9
14	<b>Works/Payroll Number</b>  <i>Must be Alphanumeric if specified</i>	35	Optional	Alphanumeric  Character Set A	ATT/ATT2	19
15	<b>Employee’s Surname or Family Name</b>  <i>Character 1 must be Alpha and not a space; remaining characters must conform to the designated character set of A-Z, a-z, hyphen, space and apostrophe.</i>	35	Mandatory	Alphanumeric  Character Set B	NAD/ NAD2	BV
16	<b>Employee’s First or Given Name</b>  <i>Character 1 must be Alpha and not a space; remaining characters must conform to the designated character set of A-Z, a-z, hyphen, space, fullstop and apostrophe.</i>	35	Mandatory	Alphanumeric  Character Set C	NAD/ NAD2	BV
17	<b>Employee’s Second Given Name</b>  <i>Character 1 must be Alpha and not a space; remaining characters must conform to the designated character set of A-Z, a-z, hyphen, space, fullstop and apostrophe.</i>	35	Optional	Alphanumeric  Character Set C	NAD/ NAD2	BV

Message Implementation Guidelines for P46 Starter Notification

Validation Rule Number	P46 Field Name <i>Validation Rules</i> Alpha = A-Z (upper case) a-z (lower case), Numeric = 0-9 Alphanumeric = any character within the <i>designated character set – see Appendix A</i>	Maximum Field Length	Status	Format / Character Set	Segment / Record Name	Qualifier <small>(incorrectly qualified segments will cause the message to be rejected)</small>
19	<b>Employee's Title</b>  <i>Character 1 must be Alpha and not a space; remaining characters must conform to the designated character set of A-Z, a-z, hyphen, space, fullstop and apostrophe.</i>	35	Optional	Alphanumeric  Character Set C	NAD/ NAD2	BV
21	<b>Employee's address</b>  <i>The first two lines are mandatory, remaining two lines are optional. If specified must be Alphanumeric</i>	4 x 35	Mandatory	Alphanumeric  Character Set A	NAD/ NAD2	BV
22	<b>Employee's address – postcode</b>  <i>If specified must be Alphanumeric Allowable characters are A-Z, a-z, 0-9, space</i>	10	Optional	Alphanumeric  Character Set D	NAD/ NAD2	BV
23	<b>Employee's address – country</b>  <i>If specified must be Alphanumeric</i>	35	Optional	Alphanumeric  Character Set A	NAD/ NAD2	BV
35	<b>Date of Starting</b>  <i>Must be a valid calendar date in the appropriate format.  For live files must be in the range current date plus 30 days or earlier. For test files must be in the current tax year plus 1 or earlier</i>	8	Mandatory	Numeric	DTM/DTM2	330

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Validation Rule Number	P46 Field Name <i>Validation Rules</i> <b>Alpha</b> = A-Z (upper case) a-z (lower case), <b>Numeric</b> = 0-9 <b>Alphanumeric</b> = any character within the <i>designated character set</i> – see <i>Appendix A</i>	Maximum Field Length	Status	Format / Character Set	Segment / Record Name	Qualifier <small>(incorrectly qualified segments will cause the message to be rejected)</small>
50	<b>Tax Code in Use</b>  <i>Valid formats are:</i> <ol style="list-style-type: none"> <li>1) <i>nnnnnnx where nnnnnn is in the range 1 to 999999 and x is one of T, L, P, V or Y. Leading zeros are not allowed, e.g. 00467L is invalid</i></li> <li>2) <i>Knnnnnn where nnnnnn is in the range 1 to 999999. Leading zeros are not allowed, e.g. K005 is invalid</i></li> <li>3) <i>BR, 0T, NT or FT</i></li> <li>4) <i>Dn where n is in the range of 0-1</i></li> <li>5) <i>Must be BR or 0T if P46 Statement equals C</i></li> </ol>	7	Mandatory	Alphanumeric	ALC/ALC1	4
51	<b>Week 1 / Month 1 Indicator (Tax Code in Use)</b>  <i>If specified must be 'X'</i>  <i>If present Tax Code in Use must be present</i>	1	Optional	Alpha	ATT/ATT3	2
61	<b>Job Title</b>  <i>If specified must be Alphanumeric</i>	35	Optional	Alphanumeric Character Set A	EMP/EMP1	1

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Validation Rule Number	P46 Field Name <i>Validation Rules</i>	Maximum Field Length	Status	Format / Character Set	Segment / Record Name	Qualifier <small>(incorrectly qualified segments will cause the message to be rejected)</small>
<b>62</b>	<b>P46 Statement</b> <i>Must be 'A', 'B' or 'C'</i>	1	<b>Mandatory</b>	Alpha	ATT/ATT2	5
<b>65</b>	<b>Student Loan Indicator</b> <i>If specified must be 'Y'</i>	1	Optional	Alpha	ATT/ATT2	21
<b>66</b>	<b>Scottish Variable Rate (for Tax Code in Use)</b> <i>If specified must be 'S'</i> <i>Reserved for future use</i>	1	Optional	Alpha	ATT/ATT3	1
<b>T2</b>	<b>Test ID</b> <i>Mandatory for test files</i> <i>Must start with the word "TEST" for test-files.</i>	12	Optional	Alphanumeric	ATT/ATT1	51
<b>T3</b>	<b>Developer's Name</b> <i>This should be provided by the Software Developer when submitting test files.</i> <i>HMRC recommend this is included on live submissions to enable them to produce software vendor reports.</i>	35	Optional	Alphanumeric Character Set A	ATT/ATT1	55

Message Implementation Guidelines for P46 Starter Notification

Validation Rule Number	P46 Field Name <i>Validation Rules</i> <b>Alpha</b> = A-Z (upper case) a-z (lower case), <b>Numeric</b> = 0-9 <b>Alphanumeric</b> = any character within the <i>designated character set – see Appendix A</i>	Maximum Field Length	Status	Format / Character Set	Segment / Record Name	Qualifier <small>(incorrectly qualified segments will cause the message to be rejected)</small>
<b>T4</b>	<b>Payroll Product Name</b>  <i>This should be provided by the Software Developer when submitting test files.</i>  <i>HMRC recommend this is included on live submissions to enable them to produce software vendor reports.</i>	35	Optional	Alphanumeric  Character Set A	ATT/ATT1	56
<b>T5</b>	<b>Payroll Product Version</b>  <i>This should be provided by the Software Developer when submitting test files.</i>  <i>HMRC recommend this is included on live submissions to enable them to produce software vendor reports.</i>	35	Optional	Alphanumeric  Character Set A	ATT/ATT1	57

## 5. Record Layouts

### 5.1 GFF Layout

A GFF interchange is made up of a 4\* header record followed by several fixed-length records specific to the P46.

These P46 records are made up of fixed-length fields which are delimited by a space character (not shown in table below).

Each P46 interchange is made up of a Header section (records BGM1 to UNS1), containing data relating to the whole interchange e.g. HMRC Office Number; a Detail section (records LIN1 to UNS2) containing one or more individual employee details and a Trailer section (record CNT1) containing a control count.

Each record starts with a name, e.g. NAD1A is the Header section Name and Address record, ATT2 is in the Detail section and contains an Attribute of the employee (the numbers in the record names relate to the occurrence of the record within the interchange, they do not necessarily relate to the section of the interchange).

Fixed length records vary in length, e.g. all NAD1A records are 189 characters long: all ATT1 records are 45 characters long.

Records may be terminated with either a line feed LF or a carriage return/line feed CR/LF.

The format of the data is indicated as follows:-

- a = alpha
- n = numeric
- an = alphanumeric

The length is indicated by the number following the format type:-

- a4 = alpha field 4 characters in length
- n4 = numeric field 4 characters in length
- an4 = alphanumeric field 4 characters in length

The data format within the record contents may be shown with .. between the format type and length. This means the data length is up to the length stated.

- an..10 = alphanumeric field of up to 10 characters
- n..11 = numeric field with a maximum value of up to 11 digits

Alpha and alphanumeric data is left justified and padded with spaces. Numeric data is right justified and padded with leading zeroes.

All monetary values are provided in pence. For further information – see Section 6.4.

The records and their contents used in the P46 interchange are shown in the following table.

**GFF field contents with fixed values are shown in Bold below.** Fields with variable contents are shown in Normal font.

Message Implementation Guidelines for P46 Starter Notification

Record Name	Record Description	From	To	Format / Length	Record Contents	Notes
	Mandatory Record					
<b>4 * Header</b>	<b>Header Identifier</b>	1	4	an4	Must contain ****	
	Header Version	5	8	an4	Must contain <b>001A</b>	
	Data Type	9	16	an8	Must contain <b>P46</b>	
	Data Type Version	17	20	an4	Must contain <b>6.0</b>	
	Data Type Release	21	21	a1	Must contain Space	
	Sender Identification	22	56	an35	Must contain SENDER ID	
	Recipient Id	57	91	an35	Must contain <b>HMRC</b>	Or as advised during the registration process - see section 6.1
	Test Indicator	92	92	an1	Must contain Space for a Live interchange "1" for a Test interchange	
	Urgent Marker	93	93	a1	Must contain Space	
	Transmission date	94	101	n8	Must contain Current date - format CCYYMMDD	
	Transmission time	102	107	n6	Must contain Current time - format HHMMSS	
	Unique Reference	108	121	an14	Must contain A unique value for each new 4* header	See Section 6.3
	Sender Sub-Address	122	135	a14	Must contain Spaces	
	Recipient Sub-Address	136	149	a14	Must contain Spaces	
GFF example: ****001AP46 6.0 SENDER ID HMRC 200812140935480000000000000001 For Live transmissions						
GFF example: ****001AP46 6.0 SENDER ID HMRC 1 200812140935480000000000000001 For Test transmissions						
	Mandatory Record					
<b>BGM1</b>	<b>Beginning of Message</b>	1	5		Must contain <b>BGM1</b>	
	Form type	7	9	an3	Must contain <b>7</b>	7 = qualifier for P46
GFF example: BGM1 7						

Message Implementation Guidelines for P46 Starter Notification

Record Name	Record Description	From	To	Format / Length	Record Contents	Notes
	Mandatory Record					
<b>NAD1A</b>	<b>Name and Address</b>	1	5		Must contain <b>NAD1A</b>	<b>Required to qualify following ATT records</b> BG = qualifier for Employer
	Party qualifier	7	9	an3	Must contain <b>BG</b>	
	Address Line 1	11	45	an35	Must contain Spaces	
	Address Line 2	47	81	an35	Must contain Spaces	
	Address Line 3	83	117	an35	Must contain Spaces	
	Address Line 4	119	153	an35	Must contain Spaces	
	Address Line 5	155	189	an35	Must contain Spaces	
GFF example: NAD1A BG						
	Mandatory Record					
<b>NAD1B</b>	<b>Name and Address</b>	1	5		Must contain <b>NAD1B</b>	
	Party Name	7	41	an35	Must contain Employer's Name – format an..35	See Validation Rule 7
	Postcode	43	52	an10	Must contain Spaces	
GFF example: NAD1B EMPLOYER NAME						
	Mandatory Record					
<b>ATT1</b>	<b>Attribute of Employer</b>	1	5		Must contain <b>ATT1</b>	
	Attribute qualifier	7	9	an3	Must contain <b>7</b>	7 = qualifier for Employer's PAYE reference
	Attribute	11	45	an35	Must contain Employer's PAYE reference – format an..10	See Validation Rule 2
GFF example: ATT1 7 AZ12345						
	Optional Record					
<b>ATT1</b>	<b>Attribute of Employer</b>	1	5		Must contain <b>ATT1</b>	
	Attribute qualifier	7	9	an3	Must contain <b>51</b>	51 = qualifier for Test ID
	Attribute	11	45	an35	Must contain Test ID - format an..12	See Validation Rule T2
GFF example: ATT1 51 TEST 789						
	Optional Record					
<b>ATT1</b>	<b>Attribute of Employer</b>	1	5		Must contain <b>ATT1</b>	
	Attribute qualifier	7	9	an3	Must contain <b>55</b>	55 = qualifier for Developer's Name
	Attribute	11	45	an35	Must contain Developer's Name - format an..35	See Validation Rule T3
GFF example: ATT1 55 SOFTWARE DEVELOPERS LIMITED						

Message Implementation Guidelines for P46 Starter Notification

Record Name	Record Description	From	To	Format / Length	Record Contents	Notes
	Optional Record					
<b>ATT1</b>	<b>Attribute of Employer</b>	1	5		Must contain <b>ATT1</b>	
	Attribute qualifier	7	9	an3	Must contain <b>56</b>	56 = qualifier for Payroll Product Name
	Attribute	11	45	an35	Must contain Payroll Product Name - format an..35	See Validation Rule T4
GFF example: ATT1 56 PAYROLL PRODUCT NAME						
	Optional Record					
<b>ATT1</b>	<b>Attribute of Employer</b>	1	5		Must contain <b>ATT1</b>	
	Attribute qualifier	7	9	an3	Must contain <b>57</b>	57 = qualifier for Payroll Product Version
	Attribute	11	45	an35	Must contain Payroll Product Version - format an..35	See Validation Rule T5
GFF example: ATT1 57 6.1						
	Mandatory Record					
<b>NAD1A</b>	<b>Name and Address</b>	1	5		Must contain <b>NAD1A</b>	<b>Required to qualify following ATT record</b>
	Party qualifier	7	9	an3	Must contain <b>TC</b>	TC = qualifier for HM Revenue & Customs Office
	Spaces	11	189	an179	Must contain Spaces	
GFF example: NAD1A TC						
	Mandatory Record					
<b>ATT1</b>	<b>Attribute of Tax Office</b>	1	5		Must contain <b>ATT1</b>	
	Attribute qualifier	7	9	an3	Must contain <b>17</b>	17 = qualifier for HMRC Office number
	Attribute	11	45	an35	Must contain HMRC Office number - format n3, 001 to 999	See Validation Rule 1
GFF example: ATT1 17 123						
	Mandatory Record					
<b>DTM1</b>	<b>Date and Time</b>	1	5		Must contain <b>DTM1</b>	
	Date qualifier	7	9	an3	Must contain <b>243</b>	243 = qualifier for Date of Message
	Date	11	45	an35	Must contain Date of Message - format CCYYMMDD	
	Date format qualifier	47	49	an3	Must contain <b>102</b>	102 = qualifier for format CCYYMMDD
GFF example: DTM1 243 20081214 102						

Message Implementation Guidelines for P46 Starter Notification

Record Name	Record Description	From	To	Format / Length	Record Contents	Notes
	Mandatory Record					
<b>UNS1</b>	<b>Section Identifier</b>	1	5		Must contain <b>UNS1</b>	
GFF example: UNS1						
	Mandatory Record					
<b>LIN1</b>	<b>Line Item</b>	1	5		Must contain <b>LIN1</b>	
	Employee number within message	7	12	n6	Must contain Employee number within this message – format n6	
GFF example: LIN1 000001						
	Mandatory Record					
<b>NAD2A</b>	<b>Name and Address</b>	1	5		Must contain <b>NAD2A</b>	
	Party qualifier	7	9	an3	Must contain <b>BV</b>	BV = qualifier for Employee
	Address Line 1	11	45	an35	Must contain Employee's Address Line 1 - format an..35	See Validation Rule 21
	Address Line 2	47	81	an35	Must contain Employee's Address Line 2 - format an..35	See Validation Rule 21
	Address Line 3	83	117	an35	Must contain Employee's Address Line 3 - format an..35 or spaces	See Validation Rule 21
	Address Line 4	119	153	an35	Must contain Employee's Address Line 4 - format an..35 or spaces	See Validation Rule 21
	Address Line 5	155	189	an35	Must contain Employee's Address - Country - format an..35 or spaces	See Validation Rule 23
GFF example: NAD2A BV 1 CARDBOARD LANE TELFORD SHROPSHIRE						
	Mandatory Record					
<b>NAD2B</b>	<b>Name and Address</b>	1	5		Must contain <b>NAD2B</b>	
	Surname	7	41	an35	Must contain Employee's Surname or Family Name – format an..35	See Validation Rule 15
	1st Forename	43	77	an35	Must contain Employee's First or Given Name – format an..35	See Validation Rule 16
	2nd Forename	79	113	an35	Must contain Employee's Second Given Name or spaces – format an..35	See Validation Rule 17
	Title	115	149	an35	Must contain Employee's Title or spaces – format an..35	See Validation Rule 19
	Honours	151	185	an35	Must contain Spaces	
	Postcode	187	196	an10	Must contain Employee's Address - Postcode or spaces – format an..10	See Validation Rule 22
GFF example: NAD2B THYME JUSTIN EDWARD MR TL9 9ZZ						

Message Implementation Guidelines for P46 Starter Notification

Record Name	Record Description	From	To	Format / Length	Record Contents	Notes
	Optional Record					
<b>ATT2</b>	<b>Attribute of Employee</b>	1	5		Must contain <b>ATT2</b>	
	Attribute qualifier	7	9	an3	Must contain <b>11</b>	11 = qualifier for NINO
	Attribute	11	45	an35	Must contain National Insurance Number (NINO) - format an..9	See Validation Rule 11
GFF example: ATT2 11 AB123456C						
	Optional Record					
<b>ATT2</b>	<b>Attribute of Employee</b>	1	5		Must contain <b>ATT2</b>	
	Attribute qualifier	7	9	an3	Must contain <b>19</b>	19 = qualifier for Works/Payroll Number
	Attribute	11	45	an35	Must contain Works/Payroll Number - format an..35	See Validation Rule 14
GFF example: ATT2 19 14755						
	Optional Record					
<b>ATT2</b>	<b>Attribute of Employee</b>	1	5		Must contain <b>ATT2</b>	
	Attribute qualifier	7	9	an3	Must contain <b>21</b>	21 = qualifier for Student Loan Indicator
	Attribute	11	45	an35	Must contain Student Loan Indicator, Y = yes	See Validation Rule 65
GFF example: ATT2 21 Y						
	Mandatory Record					
<b>ATT2</b>	<b>Attribute of Employee</b>	1	5		Must contain <b>ATT2</b>	
	Attribute qualifier	7	9	an3	Must contain <b>9</b>	9 = qualifier for Gender
	Attribute	11	45	an35	Must contain Gender, M = Male or F = Female	See Validation Rule 13
GFF example: ATT2 9 M						
	Mandatory Record					
<b>ATT2</b>	<b>Attribute of Employee</b>	1	5		Must contain <b>ATT2</b>	
	Attribute qualifier	7	9	an3	Must contain <b>5</b>	5 = qualifier for P46 Statement
	Attribute	11	45	an35	Must contain P46 Statement, Must be A, B or C	See Validation Rule 62
GFF example: ATT2 5 A						

Message Implementation Guidelines for P46 Starter Notification

Record Name	Record Description	From	To	Format / Length	Record Contents	Notes
	Mandatory Record					
<b>DTM2</b>	<b>Date and Time</b>	1	5		Must contain <b>DTM2</b>	
	Date qualifier	7	9	an3	Must contain <b>330</b>	330 = qualifier for Date of Starting
	Date	11	45	an35	Must contain Date of Starting - format CCYYMMDD	See Validation Rule 35
	Date format qualifier	47	49	an3	Must contain <b>102</b>	102 = qualifier for format CCYYMMDD
GFF example: DTM2 330 20020506 102						
	Mandatory Record					
<b>DTM2</b>	<b>Date and Time</b>	1	5		Must contain <b>DTM2</b>	
	Date qualifier	7	9	an3	Must contain <b>329</b>	329 = qualifier for Employee's Date of Birth
	Date	11	45	an35	Must contain Employee's Date of Birth - format CCYYMMDD	See Validation Rule 12
	Date format qualifier	47	49	an3	Must contain <b>102</b>	102 = qualifier for format CCYYMMDD
GFF example: DTM2 329 19781001 102						
	Optional Record					
<b>EMP1</b>	<b>Employment Details</b>	1	5		Must contain <b>EMP1</b>	
	Employment qualifier	7	9	an3	Must contain <b>1</b>	1 = qualifier for Job Title
	Employment detail	11	45	an35	Must contain Job Title – format an..35	See Validation Rule 61
GFF example: EMP1 1 LOGISTICS CO-ORDINATOR						
	Mandatory Record					
<b>ALC1</b>	<b>Allowance or Charge</b>	1	5		Must contain <b>ALC1</b>	
	Allowance qualifier	7	9	an3	Must contain <b>4</b>	4 = qualifier for Tax Code in Use
	Allowance	11	45	an35	Must contain Tax Code in Use - format an..7	See Validation Rule 50
GFF example: ALC1 4 500L						

Message Implementation Guidelines for P46 Starter Notification

Record Name	Record Description	From	To	Format / Length	Record Contents	Notes
	Optional Record					
<b>ATT3</b>	<b>Attribute of Allowance or Charge</b>	1	5		Must contain <b>ATT3</b>	
	Attribute qualifier	7	9	an3	Must contain <b>2</b>	2 = qualifier for 'Week 1 / Month 1' Indicator (Tax Code in Use)
	Attribute	11	45	an35	Must contain Week 1 / Month 1 Indicator (Tax Code in Use), X = Week 1 / Month 1 applies	See Validation Rule 51
GFF example: ATT3 2 X						
	Optional Record					
<b>ATT3</b>	<b>Attribute of Allowance or Charge</b>	1	5		Must contain <b>ATT3</b>	
	Attribute qualifier	7	9	an3	Must contain <b>1</b>	1 = qualifier for SVR Indicator (for Tax Code in Use)
	Attribute	11	45	an35	Must contain SVR Indicator (for Tax Code in Use)	See Validation Rule 66
GFF example: ATT3 1 S						
<b>Further employee details (LIN through ALC/ATT3 segments) may be included here</b>						
	Mandatory Record					
<b>UNS2</b>	<b>Section Identifier</b>	1	5		Must contain <b>UNS2</b>	
GFF example: UNS2						
	Optional Record					
<b>QTY1</b>	<b>QUANTITY DETAILS</b>	1	5		Must contain <b>QTY1</b>	<b>This record is only required if you want to provide an application control check against the CNT1 count below.</b>
	Quantity qualifier	7	9	an3	Must contain <b>I</b>	I = qualifier for Total Number of Employees
	Quantity	11	25	n15	Must contain Total Number of Employees - format n..8	
GFF example: QTY1 I 0000000000000001						

Message Implementation Guidelines for P46 Starter Notification

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Record Name	Record Description	From	To	Format / Length	Record Contents	Notes
	Mandatory Record					
<b>CNT1</b>	<b>Control - Number of LIN through ALC records</b>	1	5		Must contain <b>CNT1</b>	
	Total number of details	7	24	n18	Must contain Number of LIN1 through ALC1/ATT3 records (same as Total Number of Employees) – format n..8	
GFF example: CNT1 00000000000000000001						

### 5.1.1 GFF P46 Example

The following examples can be copied, pasted and saved as a text (.txt) file. If you use these files for initial testing please ensure the GFF record is correctly padded to the appropriate length for the record.

```
****001AP46      6.0  SENDER ID                      HMRC                      1 200812140935480000000000000001
BGM1  7
NAD1A BG
NAD1B EMPLOYER NAME
ATT1  7  AZ12345
ATT1  51 TEST 789
NAD1A TC
ATT1  17 123
DTM1  243 20081214                      102
UNS1
LIN1  000001
NAD2A BV 1 CARDBOARD LANE                TELFORD                    SHROPSHIRE
NAD2B THYME JUSTIN                      EDWARD                     MR
TL9  9ZZ
ATT2  11 AB123456C
ATT2  19 14755
ATT2  21 Y
ATT2  9  M
ATT2  5  A
DTM2  330 20020506                      102
DTM2  329 19781001                      102
EMP1  1  LOGISTICS CO-ORDINATOR
ALC1  4  500L
ATT3  2  X
UNS2
QTY1  I  000000000000000001
CNT1  00000000000000000001
```

## 5.2 EDIFACT Layout

An EDIFACT message is made up of segments of data.

The segments used in the P46 message are shown below.

Each segment is made up of Composite elements and Stand-alone elements. Generally, Composite element names begin with "C" for Composite, e.g. C002 in the BGM segment below. Composite elements within Service segments (UNB, UNH, UNT, UNZ) are different - their names begin with "S" for Service, e.g. S001 in the UNB segment below.

Composite elements are made up of several Simple elements, each of which has its own identifying number, e.g. 1001 in the C002 Composite element in the BGM segment below.

Stand-alone elements are just like Simple elements, except that they are not part of a Composite element, e.g. 3035 in the NAD segment below.

**Composite and Stand-alone elements are shown in BOLD below.** Simple elements are shown in Normal font.

**EDIFACT element contents with fixed values are shown in BOLD below.** Contents with variable values are shown in Normal font.

The information above is important because it defines how the EDIFACT data is constructed.

EDIFACT uses special characters (+ : ? and ') to identify the position of data in the segment and consequently the meaning of the data.

' is the segment terminator, + is the segment tag and Composite/Stand-alone element separator, : is the Simple element separator and ? is the release character.

The release character ? immediately preceding one of the characters ' + : ? restores their normal meaning, e.g. O?'CONNOR means O'CONNOR.

The use of the other special characters is explained further below.

Each segment starts with a segment tag or name, e.g. ATT is the segment tag for the Attribute segment.

A plus sign + always follows the segment name. Therefore, ATT+ means this is an Attribute segment.

The Attribute segment carries data which is an attribute of the Employer or Employee as named in the preceding NAD segment.

The first element of data follows the first plus sign +.

The ATT segment layout below shows that the first element is a Stand-alone element, (it does not start with an S or C), numbered 9017. The data carried in 9017 is the attribute function qualifier which in the P46 message is **ZZZ**.

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## Message Implementation Guidelines for P46 Starter Notification

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ATT+ZZZ means this is an Attribute segment with an element Attribute Function Qualifier of ZZZ.

The plus sign + also marks the end of a Composite or Stand-alone element (except at the end of a segment – see later), giving ATT+ZZZ+

The next element in the ATT segment is a Composite element - C955 Attribute Type. This element is not used in the P46 message, so to signify this the plus sign is used to show the start of the next element giving ATT+ZZZ++

The next element in the ATT segment is a Composite element - C956 Attribute Details. This element is a Composite element containing 4 Simple elements - 9019 Attribute coded, 1131 Code list qualifier, 3055 Code list agency and 9018 Attribute. Data is present in each of these 4 Simple elements.

A colon : is used to separate each Simple element within a Composite element, e.g. ATT+ZZZ++7:2:IR:1234567

As there are no more elements in this segment the + is not used to show the end of this element.

Instead the apostrophe or segment terminator ' is used to signify the end of the segment, thus giving the complete segment as ATT+ZZZ++7:2:IR:1234567'

The data content sent in each segment and an example of how the EDIFACT segment will look is given in the following table.

The format of the data is indicated as follows:-

- a = alpha
- n = numeric
- an = alphanumeric

The length is indicated by the number following the format type:-

- a4 = alpha field 4 characters in length
- n4 = numeric field 4 characters in length
- an4 = alphanumeric field 4 characters in length

The data format within the record contents may be shown with .. between the format type and length. This means the data length is up to the length stated.

- an..10 = alphanumeric field of up to 10 characters
- n..11 = numeric field with a maximum value of up to 11 digits

All monetary values are provided in pence. For further information - see Section 6.4

Message Implementation Guidelines for P46 Starter Notification

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
UNB – Interchange Header			Mandatory Segment		
	<b>S001</b>	<b>SYNTAX IDENTIFIER</b>			
	0001	Syntax identifier	Must contain	<b>UNOA</b>	
	0002	Syntax version number	Must contain	<b>1</b>	
	<b>S002</b>	<b>INTERCHANGE SENDER</b>			
	0004	Sender identification	Must contain	SENDER ID	
	<b>S003</b>	<b>INTERCHANGE RECIPIENT</b>			
	0010	Recipient identification	Must contain	THE HMRC RECEIVER ID	As advised during Registration – See Section 6.1
	<b>S004</b>	<b>DATE/TIME OF PREPARATION</b>			
	0017	Date	Must contain	Current date - format YYMMDD	
	0019	Time	Must contain	Current time - format HHMM	
	<b>0020</b>	<b>INTERCHANGE CONTROL REFERENCE</b>	Must contain	A unique value for each new UNB – format an..14	See Section 6.3
	<b>S005</b>	<b>RECIPIENT REF, PASSWORD</b>	If used	If required by VAN, e.g. TRADANET	
	0022	Recipient's reference/password	Must contain	SENDER PASSWORD	
	<b>0026</b>	<b>APPLICATION REFERENCE</b>	May contain	P46 or any other reference as preferred by the Sender, e.g. P46STARTER	
<b>0029</b>	<b>PROCESSING PRIORITY CODE</b>	Not Used			
<b>0031</b>	<b>ACKNOWLEDGEMENT REQUEST</b>	Not Used			
<b>0032</b>	<b>COMMS AGREEMENT ID</b>	Not Used			
<b>0035</b>	<b>TEST INDICATOR</b>	May contain	Must not be present for Live interchanges or Must contain '1' for Test interchanges		
EDIFACT example: UNB+UNOA:1+SENDERID+RECEIVERID+081214:0730+2++P46STARTER' For Live transmissions					
EDIFACT example: UNB+UNOA:1+SENDERID+RECEIVERID+081214:0730+2++P46STARTER++++1' For Test transmissions					

Message Implementation Guidelines for P46 Starter Notification

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
UNH - Message Header			Mandatory Segment		
	<b>0062</b>	<b>MESSAGE REFERENCE NUMBER</b>	Must contain	An incrementing count for each new UNH – format an..14	
	<b>S009</b>	<b>MESSAGE IDENTIFICATION</b>			
	0065	Message Type	Must contain	<b>P46</b>	
	0052	Message version number	Must contain	<b>6</b>	
	0054	Message release number	Must contain	<b>0</b>	
	0051	Controlling agency	Must contain	<b>IR</b>	
EDIFACT example: UNH+1+P46:6:0:IR'					
BGM – Beginning of Message			Mandatory Segment		
	<b>C002</b>	<b>DOCUMENT/MESSAGE NAME</b>			
	1001	Document name, coded	Must contain	<b>7</b>	7 = qualifier for P46
	1131	Code list qualifier	Must contain	<b>5</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
EDIFACT example: BGM+7:5:IR'					
NAD – Name and Address			Mandatory Segment		
	<b>3035</b>	<b>PARTY QUALIFIER</b>	Must contain	<b>BG</b>	BG = qualifier for Employer
	<b>C082</b>	<b>PARTY IDENTIFICATION DETAILS</b>	Not used		
	<b>C058</b>	<b>NAME AND ADDRESS</b>	Not Used		
	<b>C080</b>	<b>PARTY NAME</b>			
	3036	Party name	Must contain	Employer's Name – format an..35	See Validation Rule 7
	<b>C059</b>	<b>STREET</b>	Not used		
	<b>3164</b>	<b>CITY NAME</b>	Not used		
	<b>3229</b>	<b>COUNTRY SUB-ENTITY IDENTIFICATION</b>	Not used		
	<b>3251</b>	<b>POSTCODE IDENTIFICATION</b>	Not used		
EDIFACT example: NAD+BG+++EMPLOYER NAME'					

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Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
<b>ATT – Attribute of Employer</b>			Mandatory Segment		
	<b>9017</b>	<b>ATTRIBUTE FUNCTION QUALIFIER</b>	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	<b>C955</b>	<b>ATTRIBUTE TYPE</b>	Not used		
	<b>C956</b>	<b>ATTRIBUTE DETAILS</b>			
	9019	Attribute, coded	Must contain	<b>7</b>	7 = qualifier for Employer's PAYE Reference
	1131	Code list qualifier	Must contain	<b>2</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
	9018	Attribute	Must contain	Employer's PAYE Reference - format an..10	See Validation Rule 2
EDIFACT example: ATT+ZZZ++7:2:IR:AZ12345'					
<b>ATT – Attribute Employer</b>			Optional Segment		
	<b>9017</b>	<b>ATTRIBUTE FUNCTION QUALIFIER</b>	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	<b>C955</b>	<b>ATTRIBUTE TYPE</b>	Not used		
	<b>C956</b>	<b>ATTRIBUTE DETAILS</b>			
	9019	Attribute, coded	Must contain	<b>51</b>	51 = qualifier for Test ID
	1131	Code list qualifier	Must contain	<b>2</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
	9018	Attribute	Must contain	Test ID - format an..12	See Validation Rule T2
EDIFACT example: ATT+ZZZ++51:2:IR:TEST 789'					
<b>ATT – Attribute Employer</b>			Optional Segment		
	<b>9017</b>	<b>ATTRIBUTE FUNCTION QUALIFIER</b>	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	<b>C955</b>	<b>ATTRIBUTE TYPE</b>	Not used		
	<b>C956</b>	<b>ATTRIBUTE DETAILS</b>			
	9019	Attribute, coded	Must contain	<b>55</b>	55 = qualifier for Developer's Name
	1131	Code list qualifier	Must contain	<b>2</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
	9018	Attribute	Must contain	Developer's Name - format an..35	See Validation Rule T3
EDIFACT example: ATT+ZZZ++55:2:IR:SOFTWARE DEVELOPERS LIMITED'					

Message Implementation Guidelines for P46 Starter Notification

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
<b>ATT – Attribute Employer</b>			Optional Segment		
	<b>9017</b>	<b>ATTRIBUTE FUNCTION QUALIFIER</b>	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	<b>C955</b>	<b>ATTRIBUTE TYPE</b>	Not used		
	<b>C956</b>	<b>ATTRIBUTE DETAILS</b>			
	9019	Attribute, coded	Must contain	<b>56</b>	56 = qualifier for Payroll Product Name
	1131	Code list qualifier	Must contain	<b>2</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
	9018	Attribute	Must contain	Payroll Product Name - format an..35	See Validation Rule T4
EDIFACT example: ATT+ZZZ++56:2:IR:PAYROLL PRODUCT NAME'					
<b>ATT – Attribute Employer</b>			Optional Segment		
	<b>9017</b>	<b>ATTRIBUTE FUNCTION QUALIFIER</b>	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	<b>C955</b>	<b>ATTRIBUTE TYPE</b>	Not used		
	<b>C956</b>	<b>ATTRIBUTE DETAILS</b>			
	9019	Attribute, coded	Must contain	<b>57</b>	57 = qualifier for Payroll Product Version
	1131	Code list qualifier	Must contain	<b>2</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
	9018	Attribute	Must contain	Payroll Product Version - format an..35	See Validation Rule T5
EDIFACT example: ATT+ZZZ++57:2:IR:6.1'					
<b>NAD – Name and Address</b>			Mandatory Segment		
	<b>3035</b>	<b>PARTY QUALIFIER</b>	Must contain	<b>TC</b>	TC = qualifier for Tax Office
	<b>C082</b>	<b>PARTY IDENTIFICATION DETAILS</b>	Not used		
	<b>C058</b>	<b>NAME AND ADDRESS</b>	Not used		
	<b>C080</b>	<b>PARTY NAME</b>	Not used		
EDIFACT example: NAD+TC'					

Message Implementation Guidelines for P46 Starter Notification

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
<b>ATT – Attribute of Tax Office</b>			Mandatory Segment		
	<b>9017</b>	<b>ATTRIBUTE FUNCTION QUALIFIER</b>	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	<b>C955</b>	<b>ATTRIBUTE TYPE</b>	Not used		
	<b>C956</b>	<b>ATTRIBUTE DETAILS</b>			
	9019	Attribute, coded	Must contain	<b>17</b>	17 = qualifier for HMRC Office Number
	1131	Code list qualifier	Must contain	<b>2</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
	9018	Attribute	Must contain	HMRC Office Number - format n3, 001 to 999	See Validation Rule 1
EDIFACT example: ATT+ZZZ++17:2:IR:123'					
<b>DTM – Date and Time</b>			Mandatory Segment		
	<b>C507</b>	<b>DATE/TIME/PERIOD</b>			
	2005	Date period qualifier	Must contain	<b>243</b>	243 = qualifier for Date of Message
	2380	Date period	Must contain	Date of Message - format CCYYMMDD	
	2379	Date period format qualifier	Must contain	<b>102</b>	102 = qualifier for format CCYYMMDD
EDIFACT example: DTM+243:20081214:102'					
<b>UNS – Section Identifier</b>			Mandatory Segment		
	0081	Section Identifier	Must contain	<b>D</b>	D = qualifier for Detail
EDIFACT example: UNS+D'					
<b>LIN – Line Item</b>			Mandatory Segment		
	<b>1082</b>	<b>LINE ITEM NUMBER</b>	Must contain	Employee number within this message - format n..6	
EDIFACT example: LIN+1'					

Message Implementation Guidelines for P46 Starter Notification

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
<b>NAD – Name and Address</b>			Mandatory Segment		
	<b>3035</b>	<b>PARTY QUALIFIER</b>	Must contain	<b>BV</b>	BV = qualifier for Employee
	<b>C082</b>	<b>PARTY IDENTIFICATION DETAILS</b>	Not used		
	<b>C058</b>	<b>NAME AND ADDRESS</b>			
	3124	Name and address line	Must contain	Employee’s Address Line 1 – format an..35	See Validation Rule 21
	3124	Name and address line	Must contain	Employee’s Address Line 2 – format an..35	See Validation Rule 21
	3124	Name and address line	May contain	Employee’s Address Line 3 – format an..35	See Validation Rule 21
	3124	Name and address line	May contain	Employee’s Address Line 4 – format an..35	See Validation Rule 21
	3124	Name and address line	May contain	Employee’s Address - Country – format an..35	See Validation Rule 23
	<b>C080</b>	<b>PARTY NAME</b>			
	3036	Party name	Must contain	Employee’s Surname or Family Name – format an..35	See Validation Rule 15
	3036	Party name	Must contain	Employee’s First or Given Name – format an..35	See Validation Rule 16
	3036	Party name	May contain	Employee’s Second Given Name – format an..35	See Validation Rule 17
	3036	Party name	May contain	Employee’s Title – format an..35	See Validation Rule 19
	3036	Party name	Not used		
	<b>C059</b>	<b>STREET</b>	Not used		
	<b>3164</b>	<b>CITY NAME</b>	Not used		
	<b>3229</b>	<b>COUNTRY SUB-ENTITY IDENTIFICATION</b>	Not used		
	<b>3251</b>	<b>POSTCODE IDENTIFICATION</b>	May contain	Employee’s Address - Postcode –format an..10	See Validation Rule 22
EDIFACT example: NAD+BV++1 CARDBOARD LANE:TELFORD:SHROPSHIRE+THYME:JUSTIN:EDWARD:MR++++TL9 9ZZ'					
<b>ATT – Attribute of Employee</b>			Optional Segment		
	<b>9017</b>	<b>ATTRIBUTE FUNCTION QUALIFIER</b>	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	<b>C955</b>	<b>ATTRIBUTE TYPE</b>	Not used		
	<b>C956</b>	<b>ATTRIBUTE DETAILS</b>			
	9019	Attribute, coded	Must contain	<b>11</b>	11 = qualifier for NINO
	1131	Code list qualifier	Must contain	<b>2</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
	9018	Attribute	Must contain	Employee's National Insurance Number format an..9	See Validation Rule 11
EDIFACT example: ATT+ZZZ++11:2:IR:AB123456C'					

Message Implementation Guidelines for P46 Starter Notification

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
<b>ATT – Attribute of Employee</b>			Optional Segment		
	<b>9017</b>	<b>ATTRIBUTE FUNCTION QUALIFIER</b>	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	<b>C955</b>	<b>ATTRIBUTE TYPE</b>	Not used		
	<b>C956</b>	<b>ATTRIBUTE DETAILS</b>			
	9019	Attribute, coded	Must contain	<b>19</b>	19 = qualifier for Works/Payroll Number
	1131	Code list qualifier	Must contain	<b>2</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
	9018	Attribute	Must contain	Works/Payroll Number format an..35	See Validation Rule 14
EDIFACT example: ATT+ZZZ++19:2:IR:14755'					
<b>ATT – Attribute of Employee</b>			Optional Segment		
	<b>9017</b>	<b>ATTRIBUTE FUNCTION QUALIFIER</b>	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	<b>C955</b>	<b>ATTRIBUTE TYPE</b>	Not used		
	<b>C956</b>	<b>ATTRIBUTE DETAILS</b>			
	9019	Attribute, coded	Must contain	<b>21</b>	21 = qualifier for Student Loan Indicator
	1131	Code list qualifier	Must contain	<b>2</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
	9018	Attribute	Must contain	Student Loan Indicator, Y = yes	See Validation Rule 65
EDIFACT example: ATT+ZZZ++21:2:IR:Y'					
<b>ATT – Attribute of Employee</b>			Mandatory Segment		
	<b>9017</b>	<b>ATTRIBUTE FUNCTION QUALIFIER</b>	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	<b>C955</b>	<b>ATTRIBUTE TYPE</b>	Not used		
	<b>C956</b>	<b>ATTRIBUTE DETAILS</b>			
	9019	Attribute, coded	Must contain	<b>9</b>	9 = qualifier for Gender
	1131	Code list qualifier	Must contain	<b>2</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
	9018	Attribute	Must contain	Gender, M = Male or F = Female	See Validation Rule 13
EDIFACT example: ATT+ZZZ++9:2:IR:M'					

Message Implementation Guidelines for P46 Starter Notification

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
<b>ATT – Attribute of Employee</b>			Mandatory Segment		
	<b>9017</b>	<b>ATTRIBUTE FUNCTION QUALIFIER</b>	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	<b>C955</b>	<b>ATTRIBUTE TYPE</b>	Not used		
	<b>C956</b>	<b>ATTRIBUTE DETAILS</b>			
	9019	Attribute, coded	Must contain	<b>5</b>	5 = qualifier for P46 Statement
	1131	Code list qualifier	Must contain	<b>2</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
	9018	Attribute	Must contain	P46 Statement, must be A, B or C	See Validation Rule 62
EDIFACT example: ATT+ZZZ++5:2:IR:A'					
<b>DTM – Date and Time</b>			Mandatory Segment		
	<b>C507</b>	<b>DATE/TIME PERIOD</b>			
	2005	Date period qualifier	Must contain	<b>330</b>	330 = qualifier for Date of Starting
	2380	Date period	Must contain	Date of Starting - format CCYYMMDD	See Validation Rule 35
	2379	Date period format qualifier	Must contain	<b>102</b>	102 = qualifier for format CCYYMMDD
EDIFACT example: DTM+330:20020506:102'					
<b>DTM – Date and Time</b>			Mandatory Segment		
	<b>C507</b>	<b>DATE/TIME PERIOD</b>			
	2005	Date period qualifier	Must contain	<b>329</b>	329 = qualifier for Employee's Date of Birth
	2380	Date period	Must contain	Employee's Date of birth - format CCYYMMDD	See Validation Rule 12
	2379	Date period format qualifier	Must contain	<b>102</b>	102 = qualifier for format CCYYMMDD
EDIFACT example: DTM+329:19781001:102'					

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Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
<b>EMP – Employment Details</b>			Optional Segment		
	<b>9003</b>	<b>EMPLOYMENT QUALIFIER CODED</b>	Must contain	<i>ZZZ</i>	<i>ZZZ</i> = qualifier for Mutually defined
	<b>C948</b>	<b>EMPLOYMENT CATEGORY</b>			
	9005	Employment category, coded	Must contain	<b>1</b>	1 = qualifier for Job Title
	1131	Code list qualifier	Must contain	<b>6</b>	
	3035	Code list responsible agency, coded	Must contain	<b>IR</b>	
	9004	Employment category	Must contain	Job Title – format an..35	See Validation Rule 61
EDIFACT example: EMP+ZZZ+1:6:IR:LOGISTICS CO-ORDINATOR'					
<b>ALC – Allowance or Charge</b>			Mandatory Segment		
	<b>5463</b>	<b>ALLOWANCE QUALIFIER</b>	Must contain	<i>ZZZ</i>	<i>ZZZ</i> = qualifier for Mutually defined
	<b>C552</b>	<b>ALLOWANCE OR CHARGE NUMBER</b>	Not used		
	<b>4471</b>	<b>SETTLEMENT, CODED</b>	Not used		
	<b>1227</b>	<b>SEQUENCE INDICATOR, CODED</b>	Not used		
	<b>C214</b>	<b>SPECIAL SERVICES</b>			
	7161	Special services, coded	Must contain	<b>4</b>	4 = qualifier for Tax Code in Use
	1131	Code list qualifier	Must contain	<b>1</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
	7160	Special service	Must contain	Tax Code in Use - format an..7	See Validation Rule 50
EDIFACT example: ALC+ZZZ++++4:1:IR:500L'					

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Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
<b>ATT – Attribute of Allowance or Charge</b>			Optional Segment		
	<b>9017</b>	<b>ATTRIBUTE FUNCTION QUALIFIER</b>	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	<b>C955</b>	<b>ATTRIBUTE TYPE</b>	Not used		
	<b>C956</b>	<b>ATTRIBUTE DETAILS</b>			
	9019	Attribute, coded	Must contain	<b>2</b>	2 = qualifier for Week 1 / Month 1 Indicator (Tax Code in Use)
	1131	Code list qualifier	Must contain	<b>4</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
	9018	Attribute	Must contain	Week 1 / Month 1 Indicator (Tax Code in Use), X = Week 1 / Month 1 applies	See Validation Rule 51
EDIFACT example: ATT+ZZZ++2:4:IR:X'					
<b>ATT – Attribute of Allowance or Charge</b>			Optional Segment		
	<b>9017</b>	<b>ATTRIBUTE FUNCTION QUALIFIER</b>	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	<b>C955</b>	<b>ATTRIBUTE TYPE</b>	Not used		
	<b>C956</b>	<b>ATTRIBUTE DETAILS</b>			
	9019	Attribute, coded	Must contain	<b>1</b>	1 = qualifier for SVR Indicator (for Tax Code in Use)
	1131	Code list qualifier	Must contain	<b>4</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
	9018	Attribute	Must contain	SVR Indicator (for Tax Code in Use)	See Validation Rule 66
EDIFACT example: ATT+ZZZ++1:4:IR:S'					
<b>Further employee details (LIN through ALC/ATT segments) may be included here</b>					
<b>UNS – Section Identifier</b>			Mandatory Segment		
	0081	Section Identifier	Must contain	<b>S</b>	S = qualifier for Summary
EDIFACT example: UNS+S'					

Message Implementation Guidelines for P46 Starter Notification

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
<b>QTY - Quantity</b>			Optional Segment		
	<b>C186</b>	<b>QUANTITY DETAILS</b>			
	6063	Quantity qualifier	Must contain	<b>I</b>	I = qualifier for Total Number of Employees
	6060	Quantity	Must contain	Total Number of Employees - format n..8	
EDIFACT example: QTY+I:1'					
<b>CNT - Control</b>			Mandatory Segment		
	<b>C270</b>	<b>CONTROL</b>			
	6069	Control qualifier	Must contain	<b>2</b>	2 = qualifier for Number of Line Items in message
	6066	Control value	Must contain	Number of LIN through ALC/ATT segments (same as Total Number of Employees) – format n..8	
EDIFACT example: CNT+2:1'					
<b>UNT – Message Trailer</b>			Mandatory Segment		
	<b>0074</b>	<b>NUMBER OF SEGMENTS</b>	Must contain	message segment count including UNH and UNT segments, format n..10	
	<b>0062</b>	<b>MESSAGE REFERENCE NUMBER</b>	Must contain	same value as in UNH, format an..14	
EDIFACT example: UNT+29+1'					
<b>Further P46 Messages (UNH through UNT segments) may be included here</b>					
<b>UNZ – Interchange Trailer</b>			Mandatory Segment		
	<b>0036</b>	<b>INTERCHANGE CONTROL COUNT</b>	Must contain	count of messages within interchange, i.e. 1– format n..6	
	<b>0020</b>	<b>INTERCHANGE CONTROL REFERENCE</b>	Must contain	same value as 0020 in UNB - format n..14	
EDIFACT example: UNZ+1+2'					

## 5.2.1 EDIFACT P46 Example

The following examples can be copied, pasted and saved as a text (.txt) file. If you use these files for initial testing please ensure the line feeds at the end of each segment are removed. These have been added for readability; an EDIFACT file would be received as one long string of data.

```
UNB+UNOA:1+SENDER ID+RECEIVER ID+081214:0730+2++P46STARTER++++1'  
UNH+200001+P46:6:0:IR'  
BGM+7:5:IR'  
NAD+BG+++EMPLOYER NAME'  
ATT+ZZZ++7:2:IR:AZ12345'  
ATT+ZZZ++51:2:IR:TEST 789'  
NAD+TC'  
ATT+ZZZ++17:2:IR:123'  
DTM+243:20081214:102'  
UNS+D'  
LIN+1'  
NAD+BV++1 CARDBOARD LANE:TELFORD:SHROPSHIRE+THYME:JUSTIN:EDWARD:MR:OBE++++TL9 9ZZ'  
ATT+ZZZ++11:2:IR:AB123456C'  
ATT+ZZZ++19:2:IR:14755'  
ATT+ZZZ++9:2:IR:M'  
ATT+ZZZ++21:2:IR:Y'  
ATT+ZZZ++5:2:IR:A'  
DTM+330:20020506:102'  
DTM+329:19781001:102'  
EMP+ZZZ+1:6:IR:LOGISTICS CO-ORDINATOR'  
ALC+ZZZ++++4:1:IR:500L'  
ATT+ZZZ++2:4:IR:X'  
UNS+S'  
QTY+I:1'  
CNT+2:1'  
UNT+25+200001'  
UNZ+1+2'
```

The line feeds in the above example have been added for readability, an EDIFACT file would be sent as one long string of data.

## Message Implementation Guidelines for P46 Starter Notification

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UNB+UNOA:1+SENDER ID+RECEIVER ID+081214:0730+2++P46STARTER++++1'UNH+200001+P46:6:0:IR'BGM+7:5:IR'NAD+BG+++EMPLOYER NAME'ATT+ZZZ++7:2:IR:AZ12345'ATT+ZZZ++51:2:IR:TEST 789'NAD+TC'ATT+ZZZ++17:2:IR:123'DTM+243:20081214:102'UNS+D'LIN+1'NAD+BV++1 CARDBOARD LANE:TELFORD:SHROPSHIRE+THYME:JUSTIN:EDWARD:MR:OBE++++TL9 9ZZ'ATT+ZZZ++11:2:IR:AB123456C'ATT+ZZZ++19:2:IR:14755'ATT+ZZZ++9:2:IR:M'ATT+ZZZ++21:2:IR:Y'ATT+ZZZ++5:2:IR:A'DTM+330:20020506:102'DTM+329:19781001:102'EMP+ZZZ+1:6:IR:LOGISTICS CO-ORDINATOR'ALC+ZZZ++++4:1:IR:500L'ATT+ZZZ++2:4:IR:X'UNS+S'QTY+I:1'CNT+2:1'UNT+25+200001'UNZ+1+2'

## 6. Processing Checklist

### 6.1 Registration

All EDI users, whether Software Providers, Employers or Bureaux, must register with HMRC before they can test their data. It is recommended that you register your intent to use EDI as soon as possible after commencing development.

**Online Services Helpdesk: 0845 60 55 999** or [helpdesk@ir-efile.gov.uk](mailto:helpdesk@ir-efile.gov.uk)

### 6.2 Character Sets

All EDI data submitted to HMRC must be within the defined character sets.

The character sets which may be used within the message are given in Appendix A.

Any message containing characters outside the character sets, e.g. # [ ] \ \_ will be rejected before reaching the HMRC system. The error will be reported to the sender.

### 6.3 Interchange Control References

Each interchange sent by an Employer/Bureau must contain a unique “Interchange Control Reference” (ICR) in its header.

For EDIFACT submissions, the ICR is contained within the UNB segment; for GFF submissions, the ICR is contained within the 4\* header.

If any problems occur with the transmission or validation of the data prior to it being processed by HMRC, the ICR will be used to reference the interchange that has failed.

It is essential that the ICR is unique for each interchange sent. Files containing duplicate ICRs will be rejected. It is recommended that the ICR is sequential and increments, i.e. maintain one sequence of ICRs for the P45PT1, P45PT3, P46, P46(Expat) and PENNOT messages.

### 6.4 Monetary Values – Pence NOT Pounds

All monetary values must be provided in pence.

The validation performed does not perform "reality checks" on monetary values. The onus for ensuring values are correct is on the sender.

### 6.5 Monetary Values – Tax/MOA pairing

All monetary values must be provided in a pairing of TAX/MOA records or segments.

The TAX record/segment qualifies (provides the meaning of) the monetary amount provided in the following MOA record/segment.

## 6.6 GFF Record Lengths

All GFF records must be the correct length as defined in Section 5.1.

A common problem is that the GFF records are the incorrect length, this often occurs when a previously unused conditional record is produced. As part of your development please ensure all record lengths, especially conditional records, are correct.

## 6.7 Sending P46 Data

The Employer/Bureau is responsible for ensuring transmitted data has been received either by the Value Added Network (VAN) or intermediary communication provider.

This is normally achieved by either checking reports issued by the VAN or setting your communication software to request End to End Responses (EERPs) and checking they are successful.

## 6.8 Error Correction

The Employer/Bureau is responsible for correcting and resubmitting data reported as faulty.

For EDIFACT submissions, each message is separately validated, i.e. if one message within the interchange is reported as faulty, only that message will be rejected. Subsequent messages will be processed and if validated successfully they will be forwarded to the HMRC system.

For GFF submissions, each interchange is separately validated, i.e. if one interchange is reported as faulty, only that interchange will be rejected. Subsequent interchanges will be processed and if validated successfully they will be forwarded to the HMRC system.

In both cases, the Interchange Control Reference (ICR) will be quoted to the Employer/Bureau who will then be expected to correct and resubmit the data.

## Appendix A: Character Sets

### Character Set A - Full Character Set

Letters, lower case	a to z
Letters, upper case	A to Z
Numerals	0 to 9
Space character	
Full stop	.
Comma	,
Hyphen/minus sign	-
Opening parentheses	(
Closing parentheses	)
Oblique stroke/slash	/
Equals sign	=
Exclamation mark	!
Quotation mark	"
Percentage sign	%
Ampersand	&
Asterisk	*
Semi-colon	;
Less-than sign	<
Greater-than sign	>
Apostrophe	'
Plus sign	+
Colon	:
Question mark	?

### Character Set B - Surname or Family Name Character Set

Letters, lower case	a to z
Letters, upper case	A to Z
Hyphen/minus sign	-
Space	
Apostrophe	'

### Character Set C - First Name, Second Name and Title Character Set

Letters, lower case	a to z
Letters, upper case	A to Z
Hyphen/minus sign	-
Space	
Full Stop	.
Apostrophe	'

**Character Set D - Postcode Character Set**

Letters, lower case	a to z
Letters, upper case	A to Z
Numerals	0 to 9
Space	

**Note.**

EDIFACT uses the characters + : ? and ' to identify the position of the business data in the segment and consequently the meaning of the data.

The ? is used as a release character immediately preceding one of the characters ' + : ? to restore their normal meaning, e.g. O?'CONNOR means O'CONNOR.

## Appendix B: Valid National Insurance Number Prefixes

### National Insurance Number Prefixes

AA, AB, AE, AH, AK, AL, AM, AP, AR, AS, AT, AW, AX, AY, AZ  
BA, BB, BE, BH, BK, BL, BM, BT  
CA, CB, CE, CH, CK, CL, CR  
EA, EB, EE, EH, EK, EL, EM, EP, ER, ES, ET, EW, EX, EY, EZ  
GY  
HA, HB, HE, HH, HK, HL, HM, HP, HR, HS, HT, HW, HX, HY, HZ  
JA, JB, JC, JE, JG, JH, JJ, JK, JL, JM, JN, JP, JR, JS, JT, JW, JX, JY, JZ  
KA, KB, KE, KH, KK, KL, KM, KP, KR, KS, KT, KW, KX, KY, KZ  
LA, LB, LE, LH, LK, LL, LM, LP, LR, LS, LT, LW, LX, LY, LZ  
MA, MW, MX  
NA, NB, NE, NH, NL, NM, NP, NR, NS, NW, NX, NY, NZ  
OA, OB, OE, OH, OK, OL, OM, OP, OR, OS, OX  
PA, PB, PC, PE, PG, PH, PJ, PK, PL, PM, PN, PP, PR, PS, PT, PW, PX, PY  
RA, RB, RE, RH, RK, RM, RP, RR, RS, RT, RW, RX, RY, RZ  
SA, SB, SC, SE, SG, SH, SJ, SK, SL, SM, SN, SP, SR, SS, ST, SW, SX, SY, SZ  
TA, TB, TE, TH, TK, TL, TM, TP, TR, TS, TT, TW, TX, TY, TZ  
WA, WB, WE, WK, WL, WM, WP  
YA, YB, YE, YH, YK, YL, YM, YP, YR, YS, YT, YW, YX, YY, YZ  
ZA, ZB, ZE, ZH, ZK, ZL, ZM, ZP, ZR, ZS, ZT, ZW, ZX, ZY

The characters D, F, I, Q, U and V are not used as either the first or second letter of a NINO prefix.