

# **HM Revenue & Customs**

**EB5 (PAYE) / P11D(b)**

## **Message Implementation Guidelines for Return of Expenses and Benefits Employer's Declaration 2008 - 2009**

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## Document History

Version	Date	Author	Comments
1.0	12/09/08	Tony Burns	Original

## Glossary of Terms

Bureau	An organisation transmitting PAYE information on behalf of a PAYE employer
EDI	Electronic Data Interchange
EDIFACT	Electronic Data Interchange for Administration, Commerce and Transport
Employer PAYE reference	Made up of HMRC Office number followed by the Employer reference number
Employer reference number	Unique reference supplied by the HMRC Office
GFF	Generic Flat File
HMRC	HM Revenue & Customs
ICR	Interchange Control Reference
HMRC Office number	Also known as Tax District number and Tax Office number
NINO	National Insurance Number
P11DB9	Communication routing name for the 2008 – 2009 P11D(b) Employer's Declaration message
Trading Partner	An EDI term for the Employer or Bureau exchanging data with the HMRC

## 1. GETTING STARTED

### 1.1. Who should read this?

This document is aimed at everyone involved in the development of the P11D(b), employers year end declaration return 2008 – 2009 (Return of Expenses and Benefits) via EDI, particularly software designers and programmers producing the software for extracting these details.

### 1.2. What is This Message About?

The P11DB9 Employer's Declaration message is used to make the Annual Return to the HMRC of Class 1A National Insurance Contributions due on expenses and benefits.

This document describes the information which must be sent by Employers/Bureaux to make this return to the HMRC.

### 1.3. Frequency

This message is sent annually by an Employer/Bureau to the HMRC.

Submissions will be accepted from 6<sup>th</sup> April 2009.

### 1.4. Summary of Changes

The structure of the P11DB9 message provided within this document is unchanged from the P11DB9 message published in the EB5 P11D(b) 2007 – 2008 MIG.

However, the data content has been updated to meet the 2009 – 2010 requirements as listed below.

#### Amended Fields:

- **Tax Year End DTM/DTM1 Qualifier 166:** Validation changed: Must contain '2009'.
- The Recipient Id, used in the GFF 4\* header and the EDIFACT UNB segment, has been changed from INLAND REVENUE to HMRC, though all current Recipient Ids will continue to be supported.

## **2. DATA FORMAT - GFF AND EDIFACT**

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

See Appendix A for a copy of the P11D(b) paper form.

### **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.

All interchanges within the transmission file must be of the same type, i.e. all P11DB9 interchanges; there must not be a mix of interchanges within the one transmission file.

#### **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 P11DB9 message.

Each GFF interchange must be uniquely identified by an Interchange Control Reference (ICR). The ICR is contained within the 4\* header.

#### **2.1.2. GFF Submissions**

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

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

#### **2.1.3. Validation / Rejection**

Each GFF interchange is separately validated. If an interchange is rejected, only that rejected interchange will be discarded; subsequent interchanges will be processed, and if validated successfully they will be forwarded to the HMRC application. The Trading Partner will be informed of the interchange rejection and expected to resubmit only the corrected interchange.

## **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.

All interchanges within the transmission file must be of the same type, i.e. all P11DB9 interchanges; there must not be a mix of interchanges within the one transmission file.

### **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.

An EDIFACT interchange can contain one or more EDIFACT messages.

All EDIFACT messages within the interchange must be of the same type, i.e. all P11DB9 messages; there must not be a mix of messages within the one interchange.

### **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 P11DB9 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), and have 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 Employer 1  
UNH - UNT for Employer 2  
UNH - UNT for Employer 3  
UNZ

#### Example 2.

Transmission File 1:

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

#### Example 3.

Transmission File 1: UNB, UNH - UNT, UNZ for Employer 1

Transmission File 2: UNB, UNH - UNT, UNZ for Employer 2

Transmission File 3: UNB, UNH - UNT, UNZ for Employer 3

### **2.2.4. Validation / Rejection**

Each EDIFACT message (UNH-UNT) is separately validated. If a message is rejected, only that rejected message will be discarded; subsequent messages will be processed, and if validated successfully they will be forwarded to the HMRC application. The Trading Partner will be informed of the message rejection and expected to resubmit only the corrected message.

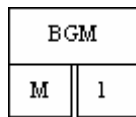
### 3. THE P11DB9 MESSAGE

The following page shows the P11DB9 branching diagram.

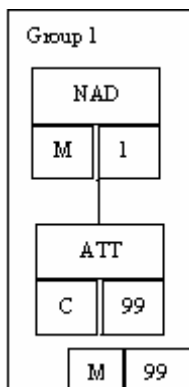
The UNH and UNT segments shown on the branching diagram only apply to the EDIFACT message; they do not apply to the GFF interchange, which starts with a 4\* header record and is followed by a BGM1 record.

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 (not used in this message) 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 P11DB9 message is for a NAD segment qualified with code BG (Employer) to be followed by an ATT segment qualified with code 7 (Employer 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

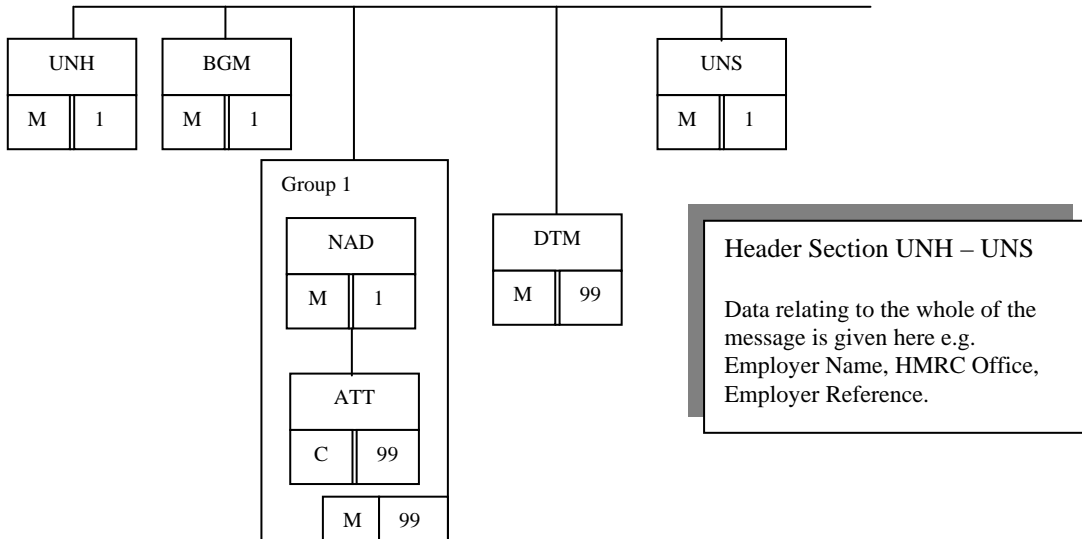
NAD1A BG  
ATT1 7 AZ12345  
NAD1A TC  
ATT1 17 123

EDIFACT

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

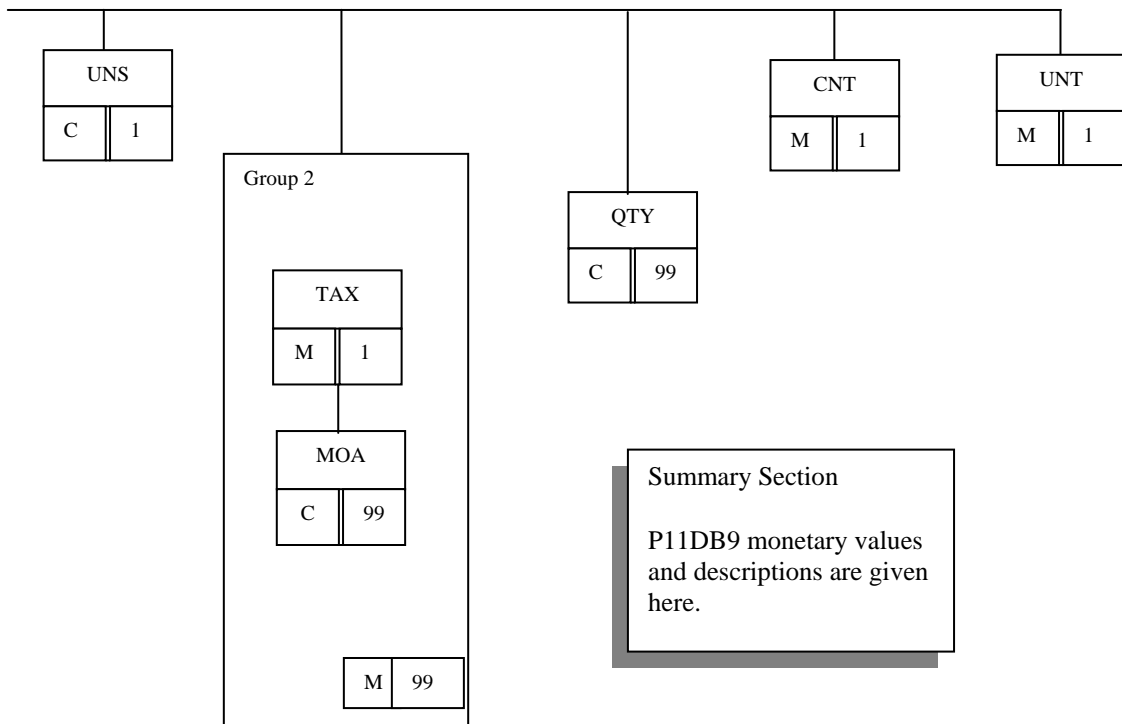
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**Detail Section**

The P11DB9 message does not carry data relating to an individual employee, consequently the Detail Section normally found within an EDI message is not used.



## **4. P11DB9 DATA ITEMS**

Table 4.1.3 below lists the business data which needs to be submitted to the HMRC. The table indicates the segments and qualifier used to contain each of the fields and also indicates whether the business field is Mandatory or Optional.

e.g. Table 4.1.3 states that the HMRC Office number is Mandatory and must be contained within the ATT segment with qualifier = 17.

The Record Layouts in Section 7 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 the HMRC and must be provided by the Employer (unless it is a zero monetary amount – see Section 6.4).

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 may be provided but are not required by the HMRC.

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 Layout and format of specific fields.

### 4.1.3. Business Fields

Business Field	Status	Segment/Record Name	Qualifier
Form type	<b>Mandatory</b>	BGM/BGM1	9
HMRC Office (Tax district) name	Optional	NAD/NAD1A	TC
HMRC Office (Tax district) number	<b>Mandatory</b>	ATT/ATT1	17
Bureau name and address	Optional	NAD/NAD1A	BU
Employer name and address	<b>Mandatory</b>	NAD/NAD1A	BG
Employer PAYE reference	<b>Mandatory</b>	ATT/ATT1	7
Section 1, Box A figure to be adjusted indicator	Optional	ATT/ATT1	40
P11D(b) Declaration	<b>Mandatory</b>	ATT/ATT1	41
Contact name	Optional	NAD/NAD1A	PK
Contact telephone number	Optional	ATT/ATT1	37
Tax year	<b>Mandatory</b>  Must = 2009	DTM/DTM1	166
Date of message	<b>Mandatory</b>	DTM/DTM1	243
Total benefits liable to Class 1A NICs from forms P11D	<b>Mandatory</b>	TAX/MOA TAX2/MOA2	113
Class 1A NICs payable	<b>Mandatory</b>	TAX/MOA TAX2/MOA2	114
Additional amounts on which Class 1A NICs due	Optional	TAX/MOA TAX2/MOA2	124
Deductible amounts on which Class 1A NICs not due	Optional	TAX/MOA TAX2/MOA2	125

## 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 P11DB9.

These P11DB9 records are made up of fixed-length fields which are delimited by a space character (not shown in table below).

Each P11DB9 interchange is made up of a Header section (records BGM1 to UNS1), containing data relating to the whole interchange e.g. Employer HMRC Office; 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.

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

The records may be terminated with 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 column 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 P11DB9 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.

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Record Name	Record Description	From	To	Format / Length	Record Contents	Business Rules
	Mandatory Record					
<b>4 *</b> <b>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>P11DB9</b>	
	Data Type Version	17	20	an4	Must contain <b>1.0</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>	<b>Or as advised during the Registration Process see section 6.1</b>
	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 Format must be CCYYMMDD	
	Transmission time	102	107	n6	Must contain Format must be HHMMSS	
	Unique Reference	108	121	n14	Must contain An incrementing count for each new 4* header	
	Sender Sub-Address	122	135	a14	Must contain spaces	
	Recipient Sub-Address	136	149	a14	Must contain spaces	
<b>GFF example: ****001AP11DB9 1.0 SENDER ID HMRC 2009040609354800000000000001 For Live transmissions</b>						
<b>GFF example: ****001AP11DB9 1.0 SENDER ID HMRC 1 200904060935480000000000000001 For Test transmissions</b>						
	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>9</b>	9= code for P11DB
<b>GFF example: BGM1 9</b>						

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Record Name	Record Description	From	To	Format / Length	Record Contents	Business Rules
	Optional Record					<b>This record is only required if you want to specify a Bureau name</b>
<b>NAD1A</b>	<b>Name and Address</b>	1	5		Must contain <b>NAD1A</b>	
	Party qualifier	7	9	an3	Must contain <b>BU</b>	BU = code for Bureau
	Address Line 1	11	45	an35	Must contain Address Line 1 or spaces	
	Address Line 2	47	81	an35	Must contain Address Line 2 or spaces	
	Address Line 3	83	117	an35	Must contain Address Line 3 or spaces	
	Address Line 4	119	153	an35	Must contain Address Line 4 or spaces	
	Address Line 5	155	189	an35	Must contain Address Line 5 or spaces	
<b>GFF example: NAD1A BU</b>						
	Optional Record					
<b>NAD1B</b>	<b>Name and Address</b>	1	5		Must contain <b>NAD1B</b>	<b>This record is only required if you want to specify the Bureau name</b>
	Party Name	7	41	an35	Must contain Bureau Name	
	Postcode	43	51	an9	Must contain Bureau Postcode or spaces	
<b>GFF example: NAD1B BUREAU NAME AB3 2LZ</b>						
	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>BG</b>	BG = code for Employer
	Address Line 1	11	45	an35	Must contain Address Line 1 or spaces	
	Address Line 2	47	81	an35	Must contain Address Line 2 or spaces	
	Address Line 3	83	117	an35	Must contain Address Line 3 or spaces	
	Address Line 4	119	153	an35	Must contain Address Line 4 or spaces	
	Address Line 5	155	189	an35	Must contain Address Line 5 or spaces	
<b>GFF example: NAD1A BG</b>						

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Record Name	Record Description	From	To	Format / Length	Record Contents	Business Rules
	Optional Record					
<b>NAD1B</b>	<b>Name and Address</b>	1	5		Must contain <b>NAD1B</b>	<b>This record is only required if you want to specify the Employer name</b>
	Party Name	7	41	an35	Must contain Employer Name – format an..35	
	Postcode	43	51	an9	Must contain Employer Postcode - format an..9	
GFF example: NAD1B EMPLOYER NAME AB3 2LZ						
	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 = code for Employer reference number
	Attribute	11	45	an35	Must contain Employer reference number – format an..10	The combination of HMRC Office Number and Employer reference number must be valid for live submissions
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>40</b>	40 = code for Section 1, Box A figure to be adjusted indicator
	Attribute	11	45	an35	Must contain Section 1, Box A figure to be adjusted indicator – format = a1	Value = Y
GFF example: ATT1 40 Y						
	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>41</b>	41 = P11D(b) declaration
	Attribute	11	45	an35	Must contain P11D(b) declaration - format = a1	Value = Y
GFF example: ATT1 41 Y						

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Record Name	Record Description	From	To	Format / Length	Record Contents	Business Rules
	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 = code for HMRC Office
	Spaces	11	189	an179	Must contain Spaces	
GFF example: NAD1A TC						
	Optional Record					
<b>NAD1B</b>	<b>Name and Address</b>	1	5		Must contain <b>NAD1B</b>	<b>This record is only required if you want to specify the HMRC Office name</b>
	Party Name	7	41	an35	Must contain HMRC Office name - format an..35	
	Postcode	43	51	an9	Must contain Spaces	
GFF example: NAD1B HMRC OFFICE NAME						
	Mandatory Record					
<b>ATT1</b>	<b>Attribute of HMRC Office</b>	1	5		Must contain <b>ATT1</b>	
	Attribute qualifier	7	9	an3	Must contain <b>17</b>	17 = code for HMRC Office number
	Attribute	11	45	an35	Must contain HMRC Office number – format n3	Value = 001 - 999
GFF example: ATT1 17 123						
	Optional Record					
<b>NAD1A</b>	<b>Name and Address</b>	1	5		Must contain <b>NAD1A</b>	<b>This record is only required if you want to provide a contact name</b>
	Party qualifier	7	9	an3	Must contain <b>PK</b>	PK = code for Contact
	Spaces	11	189	an179	Must contain Spaces	
GFF example: NAD1A PK						
	Optional Record					
<b>NAD1B</b>	<b>Name and Address</b>	1	5		Must contain <b>NAD1B</b>	<b>This record is required to specify the Contact name</b>
	Party Name	7	41	an35	Must contain Contact name - format Forename Surname - an..35	Contact name should be Forename space Surname only
	Postcode	43	51	an9	Must contain Spaces	
GFF example: NAD1B HERBERT ENTWHISTLE						

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Record Name	Record Description	From	To	Format / Length	Record Contents	Business Rules
	Optional Record					
<b>ATT1</b>	<b>Attribute of Contact</b>	1	5		Must contain <b>ATT1</b>	<b>This record is only required if a Contact name has been specified</b>
	Attribute qualifier	7	9	an3	Must contain <b>37</b>	37 = code for Contact telephone number
	Attribute	11	45	an35	Must contain Contact telephone number – format an..35	
<b>GFF example: ATT1 37 01234 987654</b>						
	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 = code 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 = code for format CCYYMMDD
<b>GFF example: DTM1 243 20090406 102</b>						
	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>166</b>	166 = code for Tax year
	Date	11	45	an35	Must contain <b>2009</b>	2009 = Tax year end
	Date format qualifier	47	49	an3	Must contain <b>602</b>	602 = code for format CCYY
<b>GFF example: DTM1 166 2009 602</b>						
	Mandatory Record					
<b>UNS1</b>	<b>Section Identifier</b>	1	5		Must contain <b>UNS1</b>	
<b>GFF example: UNS1</b>						
	Optional Record					
<b>UNS2</b>	<b>Section Identifier</b>	1	5		Must contain <b>UNS2</b>	
<b>GFF example: UNS2</b>						





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Record Name	Record Description	From	To	Format / Length	Record Contents	Business Rules
	Mandatory Record					
<b>CNT1</b>	<b>Control</b>	1	5		Must contain <b>CNT1</b>	This record is included to conform with the normal message structure. For this message the count is always zero.
	Total number of details	7	24	n18	Must contain <b>0</b>	
GFF example: CNT1 000000000000000000						



## 5.2. EDIFACT LAYOUT

An EDIFACT message is made up of segments of data.

The segments used in the P11DB9 message are shown below.

Each segment is made up of Composite elements and Stand-alone elements. Generally, Composite element names begin with a "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 an "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 layout below shows that the Employer has a single attribute – Employer reference number, but the Employee has many attributes.

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 P45(1) message is ZZZ.

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 MOVDED 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 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 Return of Expenses and Benefits Employer's Declaration

Segment Name	EDIFACT Element Name.	Segment Content	Contents		Notes
<b>UNB – Interchange Header</b>			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	<b>THE HMRC RECEIVER ID</b>	<b>As advised during the Registration Process see section 6.1</b>
	<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	An incrementing count for each new UNB – format an..14	
	<b>S005</b>	<b>RECIPIENT REF, PASSWORD</b>	If used		
	0022	Recipient's reference/password	Must contain	SENDER PASSWORD	
	<b>0026</b>	<b>APPLICATION REFERENCE</b>	May contain	<b>P11DB9</b>	
	<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	
<b>EDIFACT example: UNB+UNOA:1+SENDERID+RECEIVERID+090406:0730+2++P11DB9' For Live transmissions</b>					
<b>EDIFACT example: UNB+UNOA:1+SENDERID+RECEIVERID+090406:0730+2++P11DB9++++1' For Test transmissions</b>					

Message Implementation Guidelines for Return of Expenses and Benefits Employer's Declaration

Segment Name	EDIFACT Element Name.	Segment Content	Contents		Notes
<b>UNH - Message Header</b>			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>P11DB9</b>	
	0052	Message version number	Must contain	<b>1</b>	
	0054	Message release number	Must contain	<b>0</b>	
	0051	Controlling agency	Must contain	<b>IR</b>	
<b>EDIFACT example: UNH+1+P11DB9:1:0:IR'</b>					
<b>BGM – Beginning of Message</b>			Mandatory Segment		
	<b>C002</b>	<b>DOCUMENT/MESSAGE NAME</b>			
	1001	Document name, coded	Must contain	<b>9</b>	9 = code for P11DB
	1131	Code list qualifier	Must contain	<b>5</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
<b>EDIFACT example: BGM+9:5:IR'</b>					

Message Implementation Guidelines for Return of Expenses and Benefits Employer's Declaration

Segment Name	EDIFACT Element Name.	Segment Content	Contents		Notes
<b>NAD – Name and Address</b>			Optional Segment		<b>This record is only required if you want to specify a Bureau name</b>
	<b>3035</b>	<b>PARTY QUALIFIER</b>	Must contain	<b>BU</b>	BU = code for Bureau
	<b>C082</b>	<b>PARTY IDENTIFICATION DETAILS</b>	Not used		
	<b>C058</b>	<b>NAME AND ADDRESS</b>	If used		
	3124	Name and address line	Must contain	Address Line 1 - format an..35	
	3124	Name and address line	May contain	Address Line 2 - format an..35	
	3124	Name and address line	May contain	Address Line 3 - format an..35	
	3124	Name and address line	May contain	Address Line 4 - format an..35	
	3124	Name and address line	May contain	Address Line 5 - format an..35	
	<b>C080</b>	<b>PARTY NAME</b>			
	3036	Party name	Must contain	Bureau name - format an..35	
	<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	Postcode - format an..9	

**EDIFACT example: NAD+BU+++BUREAU NAME'**

Message Implementation Guidelines for Return of Expenses and Benefits Employer's Declaration

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>BG</b>	BG = code for Employer
	<b>C082</b>	<b>PARTY IDENTIFICATION DETAILS</b>	Not used		
	<b>C058</b>	<b>NAME AND ADDRESS</b>	If used		
	3124	Name and address line	Must contain	Address Line 1 - format an..35	
	3124	Name and address line	May contain	Address Line 2 - format an..35	
	3124	Name and address line	May contain	Address Line 3 - format an..35	
	3124	Name and address line	May contain	Address Line 4 - format an..35	
	3124	Name and address line	May contain	Address Line 5 - format an..35	
	<b>C080</b>	<b>PARTY NAME</b>			
	3036	Party name	Must contain	Employer name - format an..35	
	<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	Postcode - format an..9	

**EDIFACT example: NAD+BG+++EMPLOYER NAME'**

Message Implementation Guidelines for Return of Expenses and Benefits Employer's Declaration

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 = code 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 = code for Employer Reference
	1131	Code list qualifier	Must contain	<b>2</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
	9018	Attribute	Must contain	Employer Reference - format an..10	The combination of HMRC Office Number and Employer Reference must be valid for live submissions
<b>EDIFACT example: ATT+ZZZ++7:2:IR:AZ12345'</b>					
<b>ATT – Attribute of Employer</b>			Optional Segment		
	<b>9017</b>	<b>ATTRIBUTE FUNCTION QUALIFIER</b>	Must contain	<b>ZZZ</b>	ZZZ = code 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>40</b>	40 = code for Section 1, Box A figure to be adjusted indicator
	1131	Code list qualifier	Must contain	<b>2</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
	9018	Attribute	Must contain	Section 1, Box A figure to be adjusted indicator – format = a1	Value = Y
<b>EDIFACT example: ATT+ZZZ++40:2:IR:Y'</b>					

Message Implementation Guidelines for Return of Expenses and Benefits Employer's Declaration

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 = code 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>41</b>	41 = P11D(b) declaration
	1131	Code list qualifier	Must contain	<b>2</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
	9018	Attribute	Must contain	P11D(b) declaration - format = a1	Value = Y
<b>EDIFACT example: ATT+ZZZ++41:IR:Y'</b>					
<b>NAD – Name and Address</b>			Mandatory Segment		<b>Required to qualify following ATT segment</b>
	<b>3035</b>	<b>PARTY QUALIFIER</b>	Must contain	<b>TC</b>	TC = code for HMRC 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>	If used		
	3036	Party name	May contain	HMRC Office Name - format an..35	
<b>EDIFACT example: NAD+TC'</b>					

Message Implementation Guidelines for Return of Expenses and Benefits Employer's Declaration

Segment Name	EDIFACT Element Name.	Segment Content	Contents		Notes
<b>ATT – Attribute of HMRC Office</b>			Mandatory Segment		
	<b>9017</b>	<b>ATTRIBUTE FUNCTION QUALIFIER</b>	Must contain	<b>ZZZ</b>	ZZZ = code 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 = code 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	Value = 001 - 999
<b>EDIFACT example: ATT+ZZZ++17:2:IR:123'</b>					
<b>NAD – Name and Address</b>			Optional Segment		<b>This record is only required if you want to provide a contact name</b>
	<b>3035</b>	<b>PARTY QUALIFIER</b>	Must contain	<b>PK</b>	PK = code for Contact
	<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	Surname – format an..35	
	3036	Party name	Must contain	1 <sup>st</sup> forename – format an..35	
	3036	Party name	May contain	2 <sup>nd</sup> forename – format an..35	
	3036	Party name	May contain	Title – format an..35	
<b>EDIFACT example: NAD+PK+++ENTWHISTLE:HERBERT'</b>					

Message Implementation Guidelines for Return of Expenses and Benefits Employer's Declaration

Segment Name	EDIFACT Element Name.	Segment Content	Contents		Notes
<b>ATT – Attribute of Contact</b>			Optional Segment		<b>This record is only required if a Contact name has been specified</b>
	<b>9017</b>	<b>ATTRIBUTE FUNCTION QUALIFIER</b>	Must contain	<b>ZZZ</b>	ZZZ = code 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>37</b>	37 = code for Contact telephone number
	1131	Code list qualifier	Must contain	<b>2</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
	9018	Attribute	Must contain	Contact telephone number - format an..35	
<b>EDIFACT example: ATT+ZZZ++37:2:IR:01234 987654'</b>					
<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 = code 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 = code for format CCYYMMDD
<b>EDIFACT example: DTM+243:20090406:102'</b>					
<b>DTM – Date and Time</b>			Mandatory Segment		
	<b>C507</b>	<b>DATE/TIME/PERIOD</b>			
	2005	Date period qualifier	Must contain	<b>166</b>	166 = code for Tax year
	2380	Date period	Must contain	<b>2009</b>	2009 = Tax year end
	2379	Date period format qualifier	Must contain	<b>602</b>	602 = code for format CCYY
<b>EDIFACT example: DTM+166:2009:602'</b>					

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Segment Name	EDIFACT Element Name.	Segment Content	Contents		Notes
<b>UNS – Section Identifier</b>			Mandatory Segment		
	0081	Section Identifier	Must contain	<b>D</b>	D = code for Detail
<b>EDIFACT example: UNS+D'</b>					
<b>UNS – Section Identifier</b>			Optional Segment		
	0081	Section Identifier	Must contain	<b>S</b>	S = code for Summary
<b>EDIFACT example: UNS+S'</b>					
<b>TAX – Tax Details</b>			Mandatory Segment		<b>Required to qualify following MOA segment</b>
	<b>5823</b>	<b>TAX DETAILS</b>	Must contain	<b>9</b>	
	<b>C241</b>	<b>DUTY/TAX/FEE TYPE</b>			
	5153	Tax type, coded	Must contain	<b>113</b>	113 = code for Total benefits liable to Class 1A NICs from forms P11D
	1131	Code list qualifier	Must contain	<b>10</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
<b>EDIFACT example: TAX+9+113:10:IR'</b>					
<b>MOA – Monetary Amount</b>			Mandatory Segment		
	<b>C156</b>	<b>MONETARY AMOUNT</b>			
	5025	Monetary amount qualifier	Must contain	<b>ZZZ</b>	ZZZ = code for Mutually defined
	5004	Monetary amount	Must contain	Grand total of employee's and employer's contributions -specified in pence – format n..11	
	6345	Currency, coded	May contain	GBP ( Pounds Sterling )	
<b>EDIFACT example: MOA+ZZZ:2161200'</b>					

Message Implementation Guidelines for Return of Expenses and Benefits Employer's Declaration

Segment Name	EDIFACT Element Name.	Segment Content	Contents		Notes
<b>TAX – Tax Details</b>			Mandatory Segment		<b>Required to qualify following MOA segment</b>
	<b>5823</b>	<b>TAX DETAILS</b>	Must contain	<b>9</b>	
	<b>C241</b>	<b>DUTY/TAX/FEE TYPE</b>			
	5153	Tax type, coded	Must contain	<b>114</b>	114 = code for Class 1A NICs payable
	1131	Code list qualifier	Must contain	<b>10</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
<b>EDIFACT example: TAX+9+114:10:IR'</b>					
<b>MOA – Monetary Amount</b>			Mandatory Segment		
	<b>C156</b>	<b>MONETARY AMOUNT</b>			
	5025	Monetary amount qualifier	Must contain	<b>ZZZ</b>	<b>ZZZ = code for Mutually defined</b>
	5004	Monetary amount	Must contain	Class 1A NICs payable - format n..11, specified in pence	The value given here must be the final amount payable, this is 12.8% of the Total benefits liable to Class 1A NICs from forms P11D including any adjustment amounts provided in TAX2/MOA codes 124 and 125. The calculation should be truncated, e.g. 12.8% of (£21612+£63-£124) = £2758.528 should be truncated to 275852p <b>not</b> rounded to 275853p.
	6345	Currency, coded	May contain	GBP ( Pounds Sterling )	
<b>EDIFACT example: MOA+ZZZ:275852'</b>					

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Segment Name	EDIFACT Element Name.	Segment Content	Contents		Notes
<b>TAX – Tax Details</b>			Optional Segment		<b>Required to qualify following MOA segment</b>
	<b>5823</b>	<b>TAX DETAILS</b>	Must contain	<b>9</b>	
	<b>C241</b>	<b>DUTY/TAX/FEE TYPE</b>			
	5153	Tax type, coded	Must contain	<b>124</b>	124 = code for Additional amounts on which Class 1A NICs are due
	1131	Code list qualifier	Must contain	<b>10</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
	5152	Duty/tax/fee type	Must contain	Description of additional amounts format an..35	
<b>EDIFACT example: TAX+9+124:10:IR:DESCRIPTION OF ADDITIONAL AMOUNTS'</b>					
<b>MOA – Monetary Amount</b>			Optional Segment		
	<b>C156</b>	<b>MONETARY AMOUNT</b>			
	5025	Monetary amount qualifier	Must contain	<b>ZZZ</b>	ZZZ = code for Mutually defined
	5004	Monetary amount	Must contain	Additional amounts on which Class 1A NICs are due - format n..11, specified in pence	
	6345	Currency, coded	May contain	GBP ( Pounds Sterling )	
<b>EDIFACT example: MOA+ZZZ:6300'</b>					

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Segment Name	EDIFACT Element Name.	Segment Content	Contents		Notes
<b>TAX – Tax Details</b>			Optional Segment		<b>Required to qualify following MOA segment</b>
	<b>5823</b>	<b>TAX DETAILS</b>	Must contain	<b>9</b>	
	<b>C241</b>	<b>DUTY/TAX/FEE TYPE</b>			
	5153	Tax type, coded	Must contain	<b>125</b>	125 = code for Deductible amounts on which class 1A NICs are not due
	1131	Code list qualifier	Must contain	<b>10</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
	5152	Duty/tax/fee type	Must contain	Description of deductible amounts format an..35	
<b>EDIFACT example: TAX+9+125:10:IR:DESCRIPTION OF DEDUCTIBLE AMOUNTS'</b>					
<b>MOA – Monetary Amount</b>			Optional Segment		
	<b>C156</b>	<b>MONETARY AMOUNT</b>			
	5025	Monetary amount qualifier	Must contain	<b>ZZZ</b>	ZZZ = code for Mutually defined
	5004	Monetary amount	Must contain	Deductible amounts on which class 1A NICs are not due - format n..11, specified in pence	
	6345	Currency, coded	May contain	GBP ( Pounds Sterling )	
<b>EDIFACT example: MOA+ZZZ:12400'</b>					
<b>CNT – Control</b>			Mandatory Segment		
	<b>C270</b>	<b>CONTROL</b>			
	6069	Control qualifier	Must contain	<b>2</b>	2 = code for Number of Line Items in message
	6066	Control value	Must contain	<b>0</b>	This record is included to conform with the normal message structure. For this message the count is always zero.
<b>EDIFACT example: CNT+2:0</b>					

Message Implementation Guidelines for Return of Expenses and Benefits Employer's Declaration

Segment Name	EDIFACT Element Name.	Segment Content	Contents		Notes
<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..6	
	<b>0062</b>	<b>MESSAGE REFERENCE NUMBER</b>	Must contain	same value as in UNH, format an..14	
<b>EDIFACT example: UNT+24+1'</b>					
<b>Further P11DB9 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	
	<b>0020</b>	<b>INTERCHANGE CONTROL REFERENCE</b>	Must contain	same value as 0020 in UNB	
<b>EDIFACT example: UNZ+1+2'</b>					

### 5.2.1. EDIFACT P11DB9 only Example

The following examples can be copied and pasted to a new word document and saved as a text (.txt) file. 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+SENDERID+RECEIVERID+090406:0730+2++P11DB9++++1'  
UNH+1+P11DB9:1:0:IR'  
BGM+9:5:IR'  
NAD+BG+++EMPLOYER NAME'  
ATT+ZZZ++7:2:IR:AZ12345'  
ATT+ZZZ++40:2:IR:Y'  
ATT+ZZZ++41:1:IR:Y'  
NAD+TC'  
ATT+ZZZ++17:2:IR:123'  
NAD+PK+++ENTWHISTLE:HERBERT'  
ATT+ZZZ++37:2:IR:01234 987654'  
DTM+243:20090406:102'  
DTM+166:2009:602'  
UNS+D'  
UNS+S'  
TAX+9+113:10:IR'  
MOA+ZZZ:2161200'  
TAX+9+114:10:IR'  
MOA+ZZZ:275852'  
TAX+9+124:10:IR:DESCRIPTION OF ADDITIONAL AMOUNTS'  
MOA+ZZZ:6300'  
TAX+9+125:10:IR:DESCRIPTION OF DEDUCTIBLE AMOUNTS'  
MOA+ZZZ:12400'  
CNT+2:0'  
UNT+24+1'  
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.

**HMRC Online Service Helpdesk contact details: 0845 60 55 999 or**

[helpdesk@ir-efile.gov.uk](mailto:helpdesk@ir-efile.gov.uk)

### 6.2. Character Set

All EDI data submitted to the HMRC must be within a defined character set. The character which may be used within the message is given in Appendix B.

Any message containing characters outside this specific character set, e.g. # [ ] \ will be rejected before reaching the HMRC application. 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" 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 the HMRC, the ICR will be used to reference the interchange that has failed.

It is essential that the ICR is unique for each P11DB9 interchange sent. It is recommended that the ICR is sequential and increments, i.e. maintain one sequence of ICRs for the messages within this group.

### 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.

Only non-zero monetary amounts marked as Mandatory must be provided. Zero monetary amounts, even though marked as Mandatory, need not be provided; these values will always be assumed to be zero. Therefore, if a value is omitted in error the Employer may be liable to penalties.

### **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. Monetary Values – Calculation of Class 1A NICs Payable**

The value of Class 1A NICs payable must be the final amount payable, this is 12.8% of the Total benefits liable to Class 1A NICs from forms P11D including any adjustment amounts provided in TAX/MOA codes 124 and 125. The calculation should be truncated e.g. £96 x 12.8% = £12.288p should be truncated to 1228p **not** rounded to 1229p.

### **6.7. 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 optional record is produced. As part of your development please ensure all record lengths, especially optional records, are correct

### **6.8. Sending Data to HM Revenue & Customs**

The Employer/Bureau is responsible for ensuring transmitted data has been received either by the Value Added Network 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.

## **6.9. 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 application.

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 application.

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

## APPENDIX A – CHARACTER SET

Business data for the GFF or EDIFACT P11DB9 message is restricted to the following 56 ASCII characters:

Letters, upper case	<b>A to Z</b>
Numerals	<b>0 to 9</b>
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	?

**Any message containing characters outside this specific character set, e.g. # [ ] \ \_ will be classed as an error and will be reported to the sender - see Section 6.9**

N.B.

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.