

# **HM Revenue & Customs**

**EB5 (PAYE) / P38A**

## **Message Implementation Guidelines For Employer's Supplementary Return 2009 - 2010**

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## **CONTENTS**

<b>DOCUMENT HISTORY</b>	<b>3</b>
<b>GLOSSARY OF TERMS</b>	<b>4</b>
<b>1. GETTING STARTED</b>	<b>5</b>
1.1. Who Should Read This?	5
1.2. What is This Message About?	5
1.3. Frequency	5
1.4. Summary of Changes	5
<b>2. PROCESS OVERVIEW</b>	<b>6</b>
2.1. The P38A Employer's Supplementary Return	6
2.2. P38A Returns	6
2.3. Acknowledgement Reports From The EDI Translation Service	6
2.4. Response Reports from HMRC	7
2.5. Testing and Recognition	7
2.5.1. Test Service	7
2.5.2. Recognition	7
<b>3. DATA FORMAT - GFF AND EDIFACT</b>	<b>8</b>
3.1. Generic Flat File Format (GFF)	8
3.1.1. GFF Interchange	8
3.1.2. GFF Submissions	8
3.1.3. EDI Translation Service Validation / Rejection	8
3.2. EDIFACT Format	9
3.2.1. EDIFACT Interchange	9
3.2.2. EDIFACT Message	9
3.2.3. EDIFACT Submissions	9
3.2.4. EDI Translation Service Validation / Rejection	10
<b>4. THE P3810 MESSAGE</b>	<b>11</b>
<b>5. P3810 DATA ITEMS</b>	<b>13</b>
5.1. Field Status	13
5.1.1. Mandatory fields	13
5.1.2. Optional Fields	13
5.1.3. Validation Rules	14

## Message Implementation Guidelines for Employer's Supplementary Return

<b>6. RECORD LAYOUTS</b>	<b>21</b>
6.1. GFF LAYOUT	21
6.1.1. GFF P38A Example	31
6.2. EDIFACT Layout	32
6.2.1. EDIFACT P38A Example	50
<b>7. PROCESSING CHECKLIST</b>	<b>52</b>
7.1. Registration	52
7.2. Character Set	52
7.3. Interchange Control References	52
7.4. Monetary Values	52
7.5. Monetary Values – TAX/MOA Pairing	53
7.6. GFF Record Lengths	53
7.7. Sending Data to HMRC	53
7.8. Error Correction	53
<b>APPENDIX A – P38A CHARACTER SET</b>	<b>54</b>
Character set A - Full Character Set.	54
Character set B - PAYE reference character set	54
Character set C - Forename character set	55
Character set D - Surname character set	55

## Message Implementation Guidelines for Employer's Supplementary Return

### Document History

Version	Author	Date	Comments
1.0	Tony Burns	11/09/08	Original

## Message Implementation Guidelines for Employer's Supplementary Return

### 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	Unique reference supplied by HMRC Office
GFF	Generic Flat File
HMRC	HM Revenue & Customs
HMRC Office Number	Also known as Tax District Number and Tax Office Number
ICR	Interchange Control Reference
NINO	National Insurance Number
P1410	Communication routing name for the 2009–2010 P14 Year End Returns message
P3510	Communication routing name for the 2009–2010 P35 Employer's Return message
P3810	Communication routing name for the 2009–2010 P38A Supplementary Return message
PAYE Scheme	HMRC Office Number followed by the Employer PAYE Reference
Trading Partner	An EDI term for the Employer or Bureau exchanging data with HMRC
Vendor ID	A unique number allocated by HMRC to Software Developers

# Message Implementation Guidelines for Employer's Supplementary Return

## 1. GETTING STARTED

### 1.1. Who Should Read This?

This document is aimed at everyone involved in the development of the P38A Employer's Supplementary Return 2009–2010 via EDI, particularly software designers and programmers producing the software for extracting these end of year details.

### 1.2. What is This Message About?

The P3810 message is used to send the 2009 - 2010 P38A Employers Supplementary Return from the Employers/Bureaux payroll system to the HMRC system(s).

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

### 1.3. Frequency

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

### 1.4. Summary of Changes

This section documents the changes since the P38 message for the tax year 2008 - 2009.

The structure of the P38 message provided within this document is unchanged from the P38 message published in the EB5 P38A 2008 - 2009 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 Rule changed: Must contain '2010'. See Table 5.1.3 Validation Rule 7.

## Message Implementation Guidelines for Employer's Supplementary Return

### 2. PROCESS OVERVIEW

#### 2.1. The P38A Employer's Supplementary Return

This document explains how employers can send us their P38A (2009 - 2010) Supplementary Return by EDI.

There are separate EDI Message Implementation Guidelines for the P14 (2009 - 2010) End of year Summary and the P35 (2009 - 2010) Employer's Annual Return.

#### 2.2. P38A Returns

The P38A must be submitted if the employer has answered "No" to Question 1 of the checklist on the P35 Employer's Annual Return.

#### 2.3. Acknowledgement Reports From The EDI Translation Service

An Acknowledgement Report is issued via email for every P38A file submitted. This reports the acceptance or rejection of each P38A submitted in a file.

This acceptance or rejection of a P38A is from the initial translation service and does NOT indicate that the P38A has been successfully validated and lodged with HMRC.

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. a PAYE Scheme 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 P3810 Ack  
Report.csv

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

## **Message Implementation Guidelines for Employer's Supplementary Return**

Helpdesk for further explanation. In these cases, please quote 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.

### **2.4. Response Reports from HMRC**

Response Reports from HMRC will also arrive as an attachment to an email.

A Response Report is issued from HMRC for a P38A return following business rules validation. Unlike the P14 and P35 messages, no further cross validation is performed.

An accepted P38A Response Report from HMRC indicates the P38A return has been successfully validated and lodged with HMRC.

Returns which are shown as "Rejected" need to be corrected and re-submitted.

### **2.5. Testing and Recognition**

#### **2.5.1. Test Service**

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

All users must register with HMRC prior to submitting tests (see Section 7.1).

When they register, Software Developers will be supplied with a Vendor ID. This must be present in all Returns from Software Developers (see Record Layouts Sections 6.1 and 6.2).

A Vendor ID must **not** be present in test and live data returns from Employers/Bureaux.

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".

#### **2.5.2. 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/rec\\_scheme.htm](http://www.hmrc.gov.uk/ebu/rec_scheme.htm)

Before HMRC can recognise a product, Software Developers must complete a series of scenarios, which are available from HMRC:

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

## **Message Implementation Guidelines for Employer's Supplementary Return**

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

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

#### **3.1. 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 6.1 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 P3810 interchanges; there must not be a mix of interchanges within the one transmission file.

##### **3.1.1. 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 P3810 message.

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

##### **3.1.2. 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.

##### **3.1.3. EDI Translation Service 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, will be forwarded to HMRC for further validation. The Trading Partner will be informed of the interchange rejection and expected to resubmit only the corrected interchange.

## **Message Implementation Guidelines for Employer's Supplementary Return**

### **3.2. 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 6.2 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 P3810 interchanges; there must not be a mix of interchanges within the one transmission file.

#### **3.2.1. 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 P3810 messages; there must not be a mix of messages within the one interchange.

#### **3.2.2. 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 P3810 message.

#### **3.2.3. 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.

## Message Implementation Guidelines for Employer's Supplementary Return

### 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

### **3.2.4. EDI Translation Service Validation / Rejection**

Each EDIFACT message is separately validated. If a message is rejected, only that rejected message will be discarded; subsequent messages will be processed, and if validated successfully, will be forwarded to HMRC for further validation. The Trading Partner will be informed of the message rejection and expected to resubmit only the corrected message.

## Message Implementation Guidelines for Employer's Supplementary Return

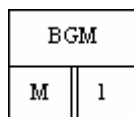
### 4. THE P3810 MESSAGE

The following page shows the P3810 branching diagram which, on the whole, applies to both the GFF interchange and the EDIFACT message.

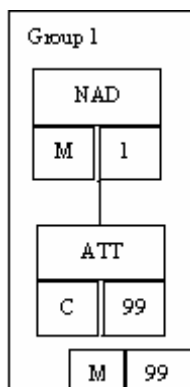
The UNH and UNT segments shown on the branching diagram only apply to the EDIFACT message; they do not apply to the GFF interchange, which starts with a 4\* header record and is followed by a BGM1 record.

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 P3810 message is for a NAD segment qualified with qualifier BG (Employer) to be followed by an ATT segment qualified with qualifier 7 (Employer reference). The Group then repeats with a NAD qualified with qualifier TC (HMRC Office) followed by an ATT segment qualified with qualifier 17 (HMRC Office Number).

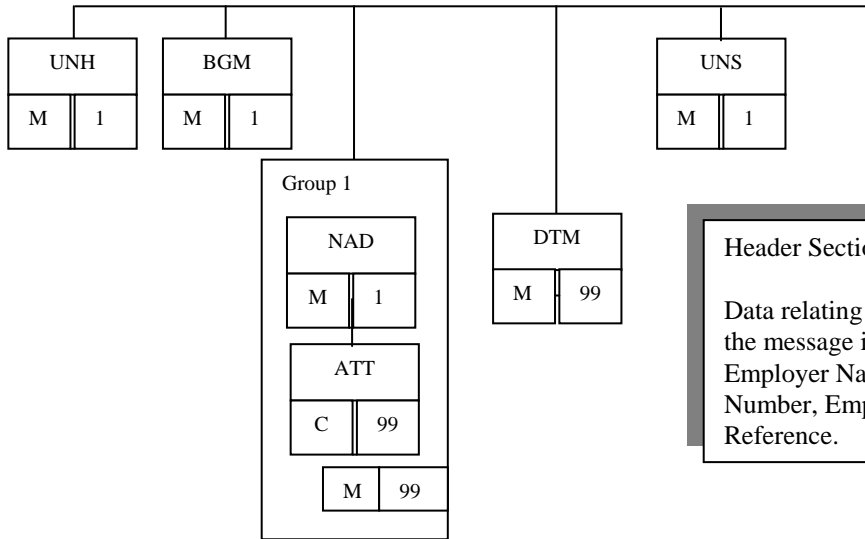
#### GFF

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

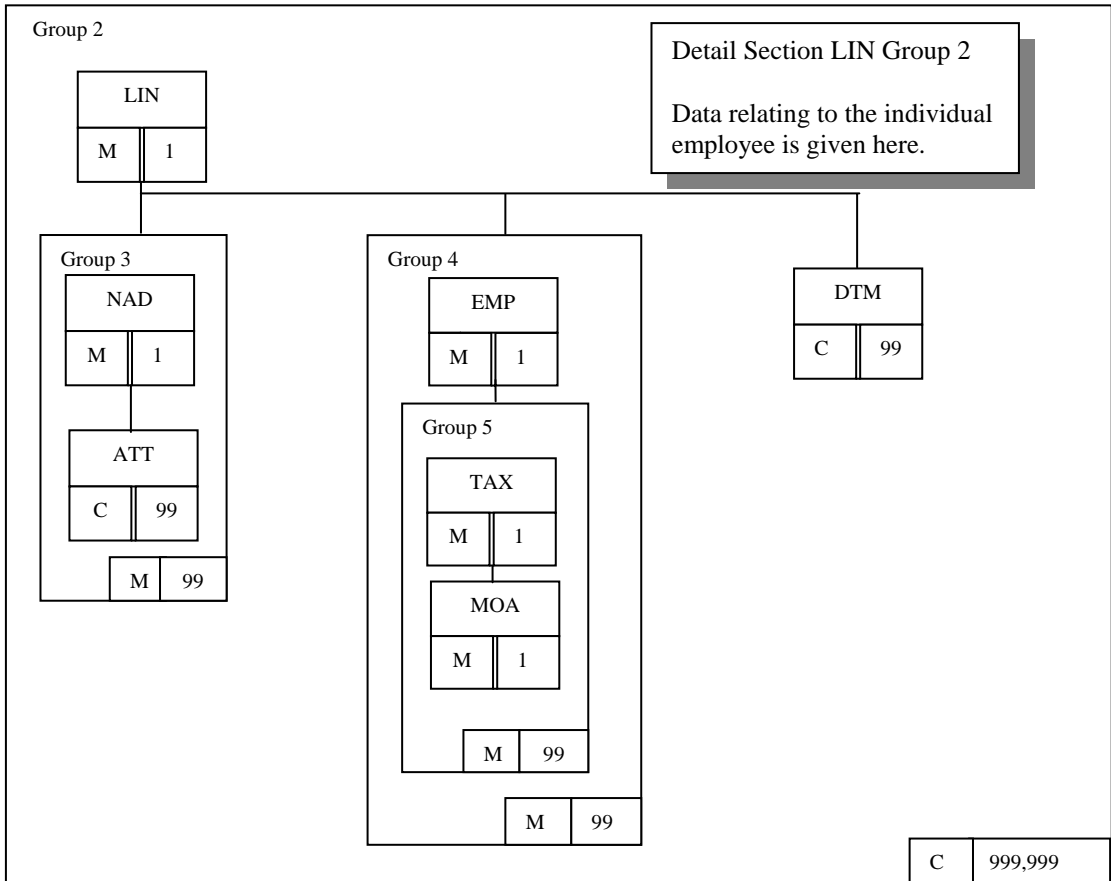
#### EDIFACT

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

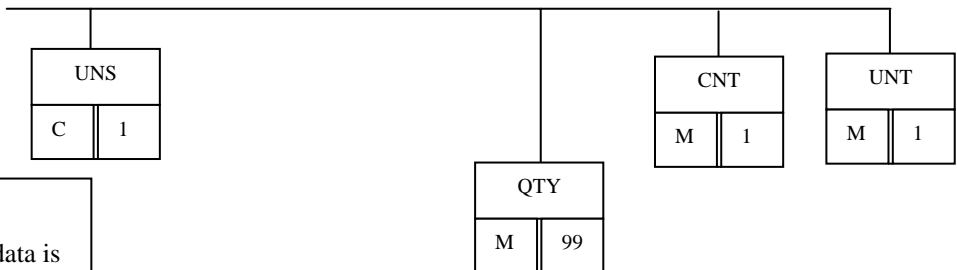
# Message Implementation Guidelines for Employer's Supplementary Return



**Header Section UNH – UNS**  
Data relating to the whole of the message is given here e.g. Employer Name, HMRC Office Number, Employer PAYE Reference.



**Detail Section LIN Group 2**  
Data relating to the individual employee is given here.



**Summary Section**  
Summary of detail data is given here e.g. Number of employee LIN details.

## Message Implementation Guidelines for Employer's Supplementary Return

### 5. P3810 DATA ITEMS

The table in Section 5.1.3 below lists the P38A **business fields** that need to be extracted from the Payroll System. These business fields are as listed in the HMRC publication:

**“P38A Quality Standard and Business Validation Specification From April 2009, Version 1.0”**, which can be found on the HMRC website:

[http://www.hmrc.gov.uk/e bu/qual\\_stand.htm](http://www.hmrc.gov.uk/e bu/qual_stand.htm)

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

e.g. Section 5.1.3 states that the HMRC Office Number is Mandatory and must be contained within the ATT segment with qualifier = 17.

#### 5.1. Field Status

##### 5.1.1. 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 6 for further details of record layouts and the format of specific fields.

##### 5.1.2. 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.

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 6 for further detail of Record Layouts.

## Message Implementation Guidelines for Employer's Supplementary Return

### 5.1.3. Validation Rules

Validation Rule Number	P3810 Field Name <i>Validation Rules</i>	Maximum Field Length	Status	Format / Character Set	Segment / Record Name	Qualifier  (incorrectly qualified segments will cause the message to be rejected)
5	<b>HMRC Office Number</b>  <i>Must be Numeric in the range 001 – 999</i>	3	<b>Mandatory</b>	Numeric	ATT/ATT1	17
6	<b>Employer PAYE Reference</b>  <i>Character 1 must not be a space; remaining characters must conform to the character set of: A-Z, a-z, 0-9, ampersand, apostrophe, opening parenthesis ( ( ), closing parenthesis ( ) ), full stop, asterisk, hyphen and oblique ( / ).</i>	10	<b>Mandatory</b>	Alphanumeric  Character Set B	ATT/ATT1	7
7	<b>Tax Year End</b>  <i>Must contain "2010"</i>	4	<b>Mandatory</b>	Numeric	DTM/DTM1	166
8	<b>Employer Name</b>  <i>Must be Alphanumeric - The 1<sup>st</sup> character must NOT be space</i>	35	<b>Mandatory</b>	Alphanumeric  Character Set A	NAD/NAD1	BG

## Message Implementation Guidelines for Employer's Supplementary Return

Validation Rule Number	P3810 Field Name <i>Validation Rules</i>	Maximum Field Length	Status	Format / Character Set	Segment / Record Name	Qualifier  (incorrectly qualified segments will cause the message to be rejected)
<b>200</b>	<p><b>P46 Held Declaration</b></p> <p>A declaration is required that for each worker for whom the employer has not completed an end of year summary (P14) or P38(S)</p> <ul style="list-style-type: none"> <li>• A form P46 is held, completed at either Statement A or Statement B by the worker; and</li> <li>• The worker was paid less than the LEL every week or month. (Refer to the E12 in the employer CD-ROM 2009 for the publicised 2009/2010 LEL figures)</li> </ul> <p>- If P46 Held Declaration = 'Y' then the P38A Declaration must be 'Due' on the P35.</p> <p><i>Must be 'Y' or 'N'</i></p> <p><i>If P46 Held Declaration = 'Y' then employee details (fields 202 - 214) must not be present</i></p> <p><i>If P46 Held Declaration = 'Y' then the P38A Completed Declaration must be 'N'</i></p>	1	<b>Mandatory</b>	Alpha	ATT/ATT1	52

## Message Implementation Guidelines for Employer's Supplementary Return

Validation Rule Number	P3810 Field Name <i>Validation Rules</i>	Maximum Field Length	Status	Format / Character Set	Segment / Record Name	Qualifier  (incorrectly qualified segments will cause the message to be rejected)
	<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>					
<b>201</b>	<b>P38A Completed Declaration</b>  A declaration is required for the employer to confirm that to the best of their knowledge and belief: <ul style="list-style-type: none"> <li>• No payments that need to be listed on the P38A were made; or</li> <li>• that the details given in sections A and/or B are correct and complete.</li> </ul> If P38A Completed Declaration = 'Y' then the P38A Declaration must be 'Due' on the P35.  <i>Must be 'Y' or 'N'</i>  <i>If P38A Completed Declaration = 'Y' then the P46 Held Declaration must be 'N'</i>  Employee details (fields 202 - 214) are not required if the P38A Completed Declaration = 'Y' but 'No payments that need to be listed on the P38A were made'	1	<b>Mandatory</b>	Alpha	ATT/ATT1	53
<b>202</b>	<b>Employee's First Forename or Initial</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, apostrophe and hyphen.</i>	35	<b>Mandatory</b>	Alphanumeric  Character Set C	NAD/NAD2	BV
<b>203</b>	<b>Employee's Second Forename or Initial</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, apostrophe and hyphen.</i>	35	Optional	Alphanumeric  Character Set C	NAD/NAD2	BV

## Message Implementation Guidelines for Employer's Supplementary Return

Validation Rule Number	P3810 Field Name <i>Validation Rules</i>	Maximum Field Length	Status	Format / Character Set	Segment / Record Name	Qualifier  (incorrectly qualified segments will cause the message to be rejected)
	<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>					
204	<b>Employee's Surname</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, 0-9, comma, space, hyphen, apostrophe, "&amp;", "/", "(", ")" and full-stop.</i>	35	Mandatory	Alphanumeric  Character Set D	NAD/NAD2	BV
205	<b>Employee's Address Line 1</b>  <i>If specified must be Alphanumeric</i>  <i>If the Employee's address – postcode or the Employee's address – country is present the first line of Employee's address must be present</i>	35	Mandatory	Alphanumeric  Character Set A	NAD/ NAD2	BV
206	<b>Employee's Address Lines 2 - 4</b>  <i>If specified must be Alphanumeric</i>	3 x 35	Optional	Alphanumeric  Character Set A	NAD/ NAD2	BV
207	<b>Employee's Address – Postcode</b>  <i>If specified must be Alphanumeric</i>	8	Optional	Alphanumeric  Character Set A	NAD/ NAD2	BV
208	<b>Employee's Address – Country</b>  <i>If specified must be Alphanumeric</i>	35	Optional	Alphanumeric  Character Set A	NAD/ NAD2	BV

## Message Implementation Guidelines for Employer's Supplementary Return

Validation Rule Number	P3810 Field Name <i>Validation Rules</i>	Maximum Field Length	Status	Format / Character Set	Segment / Record Name	Qualifier  (incorrectly qualified segments will cause the message to be rejected)
	<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>					
209	<b>National Insurance Number</b>  <b>Should be provided if available to the Employer</b>  <i>Must be valid format if specified:</i>  <i>Characters 1 &amp; 2 must be alpha</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
210	<b>Work Type (Job title)</b>  <i>Must be Alphanumeric</i>	35	<b>Mandatory</b>	Alphanumeric Character Set A	EMP/EMP1	1
211	<b>Date of Starting</b>  <i>If specified must be a valid calendar date (format CCYYMMDD)</i>	8	Optional	Numeric	DTM/DTM2	330
212	<b>Date of Leaving</b>  <i>If specified must be a valid calendar date (format CCYYMMDD)</i>	8	Optional	Numeric	DTM/DTM2	337
213	<b>Total Pay</b>  <i>Must be &gt; 0</i>	9  (pence)	<b>Mandatory</b>	Numeric	TAX/MOA  TAX1/MOA1	92

## Message Implementation Guidelines for Employer's Supplementary Return

Validation Rule Number	P3810 Field Name <i>Validation Rules</i>	Maximum Field Length	Status	Format / Character Set	Segment / Record Name	Qualifier  (incorrectly qualified segments will cause the message to be rejected)
	<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>					
214	<b>P38A Section Indicator</b>  <i>Must = 'A' or 'B' to indicate which section of the P38A has been completed for the employee</i>	1	Mandatory	Alpha	ATT/ATT2	36
215	<b>P38A Record Count</b>  <i>Must be numeric and equal the number of employee details submitted for either section A and/or B.</i>  <i>Must be = 0 if the P46 Held Declaration = 'Y'</i>	7	Mandatory	Numeric	QTY/QTY1	H
T1	<b>Vendor ID</b>  <b>Mandatory for Software Developers.</b>  <i>Must not be present in test or live data returns from Employers/Bureaux.</i>  <i>Must be Numeric</i>	4	Optional	Numeric	ATT/ATT1	49
T2	<b>Test ID</b>  <i>Must start with the word "TEST" for test-files.</i>  <i>For recognition purposes, the Test ID must be made up of the word "TEST", the letters "SC" for Scenario, the scenario number and the part identifier, e.g. "TESTSC1A".</i>	12	Optional	Alphanumeric  Character Set A	ATT/ATT1	51

## Message Implementation Guidelines for Employer's Supplementary Return

Validation Rule Number	P3810 Field Name <i>Validation Rules</i>	Maximum Field Length	Status	Format / Character Set	Segment / Record Name	Qualifier  (incorrectly qualified segments will cause the message to be rejected)
	<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>					
T3	<b>Developer's Name</b>  This should be provided by the Software Developer.	35	Optional	Alphanumeric  Character Set A	ATT/ATT1	55
T4	<b>Payroll Product Name</b>  This should be provided by the Software Developer.	35	Optional	Alphanumeric  Character Set A	ATT/ATT1	56
T5	<b>Payroll Product Version</b>  This should be provided by the Software Developer	35	Optional	Alphanumeric  Character Set A	ATT/ATT1	57

## Message Implementation Guidelines for Employer's Supplementary Return

### 6. RECORD LAYOUTS

#### 6.1. GFF LAYOUT

A GFF interchange is made up of a 4\* header record followed by several fixed-length records specific to the P3810.

These P3810 records are made up of fixed-length fields which are delimited by a space character (not shown in table below).

Each P3810 interchange is made up of a Header section (records BGM1 to UNS1), containing data relating to the whole interchange e.g. Employer HMRC Office; a Detail section (records LIN1 to UNS2) containing one or more individual employee details and a Trailer section (records TAX2/MOA2 to 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).

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 must 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 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.



## Message Implementation Guidelines for Employer's Supplementary Return

Record Name	Record Description	From	To	Format / Length	Record Contents	Notes
	Mandatory Record					
<b>4 *</b>	<b>Header Identifier</b>	1	4	an4	Must contain	****
<b>Header</b>	Header Version	5	8	an4	Must contain	<b>001A</b>
	Data Type	9	16	an8	Must contain	<b>P3810</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> Or as advised during the registration process - see section 7.1
	Test Indicator	92	92	a1	Must contain	Space for a Live interchange or "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	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
GFF example: ****001AP3810 1.0 SENDER ID HMRC 201004060935480000000000000001 For Live transmissions						
GFF example: ****001AP3810 1.0 SENDER ID HMRC 1 201004060935480000000000000001 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>19</b> 19 = qualifier for P38A
GFF example: BGM1 19						

## Message Implementation Guidelines for Employer's Supplementary Return

Record Name	Record Description	From	To	Format / Length	Record Contents	Notes
	Optional Record					<b>This record is Optional. It should only be provided by Software Developers</b>
<b>NAD1A</b>	<b>Name and Address</b>	1	5		Must contain	<b>NAD1A</b>
	Party qualifier	7	9	an3	Must contain	<b>SD</b>
	Address Line 1	11	189	an179	Must contain	spaces
GFF example: NAD1A SD						
	Optional Record					<b>This record is Optional. It should only be provided by Software Developers</b>
<b>ATT1</b>	<b>Attribute of Software Developer</b>	1	5		Must contain	<b>ATT1</b>
	Attribute qualifier	7	9	an3	Must contain	<b>49</b>
	Attribute	11	45	an35	Must contain	Vendor ID - format n..4
GFF example: ATT1 49 0001						
	Mandatory Record					
<b>NAD1A</b>	<b>Name and Address</b>	1	5		Must contain	<b>NAD1A</b>
	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 Name
	Postcode	43	51	an9	Must contain	Spaces
GFF example: NAD1B EMPLOYER NAME						

## Message Implementation Guidelines for Employer's Supplementary Return

Record Name	Record Description	From	To	Format / Length	Record Contents	Notes
	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>
	Attribute	11	45	an35	Must contain	Employer PAYE Reference – format an..10
GFF example: ATT1 7 AZ12345						
	Optional Record					<b>This record is Optional. It should be provided by Software Developers</b>
<b>ATT1</b>	<b>Attribute of Software Developer</b>	1	5		Must contain	<b>ATT1</b>
	Attribute qualifier	7	9	an3	Must contain	<b>55</b>
	Attribute	11	45	an35	Must contain	Developer's Name - format an..35
GFF example: ATT1 55 SOFTWARE DEVELOPERS LIMITED						
	Optional Record					<b>This record is Optional. It should be provided by Software Developers</b>
<b>ATT1</b>	<b>Attribute of Software Developer</b>	1	5		Must contain	<b>ATT1</b>
	Attribute qualifier	7	9	an3	Must contain	<b>56</b>
	Attribute	11	45	an35	Must contain	Payroll Product Name - format an..35
GFF example: ATT1 56 PAYROLL PRODUCT NAME						
	Optional Record					<b>This record is Optional. It should be provided by Software Developers</b>
<b>ATT1</b>	<b>Attribute of Software Developer</b>	1	5		Must contain	<b>ATT1</b>
	Attribute qualifier	7	9	an3	Must contain	<b>57</b>
	Attribute	11	45	an35	Must contain	Payroll Product Version - format an..35
GFF example: ATT1 57 6.1						

## Message Implementation Guidelines for Employer's Supplementary Return

Record Name	Record Description	From	To	Format / Length	Record Contents	Notes
	Optional Record					<b>This record is Optional. It should only be provided by Employers/Bureaux and Software Developers submitting Test data</b>
<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>
	Attribute	11	45	an35	Must contain	Test ID – format an..12
GFF example: ATT1 51 TEST00000001						
	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>52</b>
	Attribute	11	45	an35	Must contain	P46 Held Declaration, Y or N
GFF example: ATT1 52 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>53</b>
	Attribute	11	45	an35	Must contain	P38A Completed Declaration, Y or N
GFF example: ATT1 53 Y						
	Mandatory Record					
<b>NAD1A</b>	<b>Name and Address</b>	1	5		Must contain	<b>NAD1A</b>
	Party qualifier	7	9	an3	Must contain	<b>TC</b>
	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>
	Attribute	11	45	an35	Must contain	HMRC Office Number, 001 to 999
GFF example: ATT1 17 123						

## Message Implementation Guidelines for Employer's Supplementary Return

Record Name	Record Description	From	To	Format / Length	Record Contents	Notes
	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>
	Date	11	45	an35	Must contain	Date of message - format CCYYMMDD
	Date format qualifier	47	49	an3	Must contain	<b>102</b>
GFF example: DTM1 243 20100406						102
	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>
	Date	11	45	an35	Must contain	<b>2010</b>
	Date format qualifier	47	49	an3	Must contain	<b>602</b>
GFF example: DTM1 166 2010						602
	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>
	Address Line 1	11	45	an35	Must contain	Address Line 1 – format an..35
	Address Line 2	47	81	an35	Must contain	Address Line 2 or spaces – format an..35
	Address Line 3	83	117	an35	Must contain	Address Line 3 or spaces – format an..35
	Address Line 4	119	153	an35	Must contain	Address Line 4 or spaces – format an..35
	Address Line 5	155	189	an35	Must contain	Country or spaces – format an..35
GFF example: NAD2A BV 1 CARDBOARD LANE						TELFORD SHROPSHIRE

## Message Implementation Guidelines for Employer's Supplementary Return

Record Name	Record Description	From	To	Format / Length	Record Contents	Notes
	Mandatory Record					
<b>NAD2B</b>	<b>Name and Address</b>	1	5		Must contain <b>NAD2B</b>	
	Surname	7	41	an35	Must contain Employee Surname – format an..35	See Validation Rule 204
	1st Forename	43	77	an35	Must contain Employee 1 <sup>st</sup> Forename – format an..35	See Validation Rule 202
	2nd Forename	79	113	an35	Must contain Employee 2 <sup>nd</sup> Forename or spaces	See Validation Rule 203
	Title	115	149	an35	Must contain Spaces	
	Honours	151	185	an35	Must contain Spaces	
	Postcode	187	195	an9	Must contain Postcode or spaces – format an..8	See Validation Rule 207
GFF example: NAD2B THYME JUSTIN EDWARD TL9 9ZZ						
	Optional Record					<b>This record is Optional. It should be provided if the NINO is known</b>
<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 209
GFF example: ATT2 11 AB123456C						
	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>36</b>	36 = qualifier for P38A Section A/B indicator
	Attribute	11	45	an35	Must contain P38A Section Indicator - A or B	See Validation Rule 214
GFF example: ATT2 36 A						
	Mandatory Record					
<b>EMP1</b>	<b>Employee Job Title</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 210
GFF example: EMP1 1 ASSISTANT CAUTERISER						



## Message Implementation Guidelines for Employer's Supplementary Return

Record Name	Record Description	From	To	Format / Length	Record Contents	Notes
	Mandatory Record					
<b>UNS2</b>	<b>Section Identifier</b>	1	5		Must contain <b>UNS2</b>	
GFF example: UNS2						
	Mandatory Record					
<b>QTY1</b>	<b>QUANTITY DETAILS</b>	1	5		Must contain <b>QTY1</b>	
	Quantity qualifier	7	9	an3	Must contain <b>H</b>	H = qualifier for P38A Record Count (in this return)
	Quantity	11	25	n15	Must contain P38A Record Count	See Validation Rule 215
GFF example: QTY1 H 0000000000000001						
	Mandatory Record					
<b>CNT1</b>	<b>Control - Number of LIN through DTM records</b>	1	5		Must contain <b>CNT1</b>	
	Total number of details	7	24	n18	Must contain Number of LIN through DTM records (same as Number of employees)	
GFF example: CNT1 0000000000000001						



## Message Implementation Guidelines for Employer's Supplementary Return

### 6.2. EDIFACT Layout

An EDIFACT message is made up of segments of data.

The segments used in the P3810 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 PAYE Reference, but the Employee has many attributes.

## Message Implementation Guidelines for Employer's Supplementary Return

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 P3810 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 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

## Message Implementation Guidelines for Employer's Supplementary Return

All monetary values are provided in pence.

Negative values are indicated by including a “-” in the left-most position of the field.  
For example, in a field with format n..9

123456789      represents £1234567.89

-123456789    represents -£1234567.89

## Message Implementation Guidelines for Employer's Supplementary Return

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 –format an..35	
	<b>S003</b>	<b>INTERCHANGE RECIPIENT</b>			
	0010	Recipient identification	Must contain	<b>HMRC RECEIVER ID</b>	<b>As advised during the Registration process – See Section 7.1</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 – format an..14	
	<b>0026</b>	<b>APPLICATION REFERENCE</b>	May contain	<b>P3810</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+100406:0730+2++P3810' For Live transmissions</b>					
<b>EDIFACT example: UNB+UNOA:1+SENDERID+RECEIVERID+100406:0730+2++P3810++++1' For Test transmissions</b>					

## Message Implementation Guidelines for Employer's Supplementary Return

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>P3810</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+P3810:1:0: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>19</b>	19 = qualifier for P38A
	1131	Code list qualifier	Must contain	<b>5</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
<b>EDIFACT example: BGM+19:5:IR'</b>					

## Message Implementation Guidelines for Employer's Supplementary Return

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
<b>NAD – Name and Address</b>			Optional Segment		<b>This segment is Optional. It should only be provided by Software Developers</b>
	<b>3035</b>	<b>PARTY QUALIFIER</b>	Must contain	<b>SD</b>	SD = qualifier for Software Developer
	<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		
	<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		
<b>EDIFACT example: NAD+SD'</b>					
<b>ATT – Attribute of Software Developer</b>			Optional Segment		<b>This segment is Optional. It should only be provided by Software Developers</b>
	<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>49</b>	49 = qualifier for Vendor ID
	1131	Code list qualifier	Must contain	<b>2</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
	9018	Attribute	Must contain	Vendor ID – format n..4	See Validation Rule T1
<b>EDIFACT example: ATT+ZZZ++49:2:IR:0001'</b>					

## Message Implementation Guidelines for Employer's Supplementary Return

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 = qualifier for Employer
	<b>C082</b>	<b>PARTY IDENTIFICATION DETAILS</b>	Not used		
	<b>C058</b>	<b>NAME AND ADDRESS</b>			
	3124	Name and Address Line	Not used		
	3124	Name and Address Line	Not used		
	3124	Name and Address Line	Not used		
	3124	Name and Address Line	Not used		
	3124	Name and Address Line	Not used		
	<b>C080</b>	<b>PARTY NAME</b>			
	3036	Party name	Must contain	Employer Name – format an..35	See Validation Rule 8
	<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		
<b>EDIFACT example: NAD+BG+++EMPLOYER NAME'</b>					
<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 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 PAYE Reference - format an..10	See Validation Rule 6
<b>EDIFACT example: ATT+ZZZ++7:2:IR:AZ12345'</b>					

## Message Implementation Guidelines for Employer's Supplementary Return

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
<b>ATT – Attribute of Employer</b>			Optional Segment		<b>This segment is Optional. It should be provided by Software Developers</b>
	<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
<b>EDIFACT example: ATT+ZZZ++55:2:IR:SOFTWARE DEVELOPERS LIMITED'</b>					
<b>ATT – Attribute of Employer</b>			Optional Segment		<b>This segment is Optional. It should be provided by Software Developers</b>
	<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
<b>EDIFACT example: ATT+ZZZ++56:2:IR:PAYROLL PRODUCT NAME'</b>					

## Message Implementation Guidelines for Employer's Supplementary Return

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
<b>ATT – Attribute of Employer</b>			Optional Segment		<b>This segment is Optional. It should be provided by Software Developers</b>
	<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
<b>EDIFACT example: ATT+ZZZ++57:2:IR:6.1'</b>					
<b>ATT – Attribute of Employer</b>			Optional Segment		<b>This record is Optional. It should only be provided by Employers/Bureaux and Software Developers submitting Test data</b>
	<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
<b>EDIFACT example: ATT+ZZZ++51:2:IR:TEST00000001'</b>					

## Message Implementation Guidelines for Employer's Supplementary Return

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>52</b>	52 = qualifier for P46 Held Declaration
	1131	Code list qualifier	Must contain	<b>2</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
	9018	Attribute	Must contain	P46 Held Declaration, Y or N	See Validation Rule 200
<b>EDIFACT example: ATT+ZZZ++52:2:IR:Y'</b>					
<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>53</b>	53 = qualifier for P38A Completed Declaration
	1131	Code list qualifier	Must contain	<b>2</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
	9018	Attribute	Must contain	P38A Completed Declaration, Y or N	See Validation Rule 201
<b>EDIFACT example: ATT+ZZZ++53:2:IR:Y'</b>					

## Message Implementation Guidelines for Employer's Supplementary Return

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
<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 = 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		
<b>EDIFACT example: NAD+TC'</b>					
<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, 001 to 999	See Validation Rule 5
<b>EDIFACT example: ATT+ZZZ++17:2:IR:123'</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 = 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
<b>EDIFACT example: DTM+243:20100406:102'</b>					

## Message Implementation Guidelines for Employer's Supplementary Return

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
<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 = qualifier for Tax year
	2380	Date period	Must contain	<b>2010</b>	See Validation Rule 7
	2379	Date period format qualifier	Must contain	<b>602</b>	602 = qualifier for format CCYY
<b>EDIFACT example: DTM+166:2010:602'</b>					
<b>UNS – Section Identifier</b>			Mandatory Segment		
	0081	Section Identifier	Must contain	<b>D</b>	D = qualifier for Detail
<b>EDIFACT example: UNS+D'</b>					
<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	
<b>EDIFACT example: LIN+1'</b>					

## Message Implementation Guidelines for Employer's Supplementary Return

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	Address Line 1 - format an..35	See Validation Rule 205
	3124	Name and Address Line	May contain	Address Line 2 - format an..35	See Validation Rule 206
	3124	Name and Address Line	May contain	Address Line 3 - format an..35	See Validation Rule 206
	3124	Name and Address Line	May contain	Address Line 4 - format an..35	See Validation Rule 206
	3124	Name and Address Line	May contain	Country - format an..35	See Validation Rule 208
	<b>C080</b>	<b>PARTY NAME</b>			
	3036	Party name	Must contain	Surname – format an..35	See Validation Rule 204
	3036	Party name	Must contain	1 <sup>st</sup> Forename – format an..35	See Validation Rule 202
	3036	Party name	May contain	2 <sup>nd</sup> Forename – format an..35	See Validation Rule 203
	3036	Party name	Not used		
	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	Postcode – format an..8	See Validation Rule 207
<b>EDIFACT example: NAD+BV++1 CARDBOARD LANE:TELFORD:SHROPSHIRE+THYME:JUSTIN:EDWARD++++TL9 9ZZ'</b>					

## Message Implementation Guidelines for Employer's Supplementary Return

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
ATT – Attribute of Employee			Optional Segment		<b>This segment is Optional. It should be provided if the NINO is known</b>
	<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	National Insurance Number (NINO) – format an..9	See Validation Rule 209
<b>EDIFACT example: ATT+ZZZ++11:2:IR:AB123456C'</b>					
ATT – Attribute of Employee			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>36</b>	36 = qualifier for P38A Section A/B Indicator
	1131	Code list qualifier	Must contain	<b>2</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
	9018	Attribute	Must contain	P38A Section Indicator – A or B	See Validation Rule 214
<b>EDIFACT example: ATT+ZZZ++36:2:IR:A'</b>					

## Message Implementation Guidelines for Employer's Supplementary Return

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
<b>EMP – Employment Details</b>			Mandatory Segment		
	<b>9003</b>	<b>EMPLOYMENT QUALIFIER CODED</b>	Must contain	<b>ZZZ</b>	
	<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>	
	3055	Code list responsible agency, coded	Must contain	<b>IR</b>	
	9004	Employment category	Must contain	Job Title – format an..35	See Validation Rule 210
	<b>C951</b>	<b>OCCUPATION</b>	Not used		
	<b>C950</b>	<b>QUALIFICATION CLASSIFICATION</b>	Not used		
	<b>3494</b>	<b>JOB TITLE</b>	Not used		
<b>9035</b>	<b>QUALIFICATION AREA, CODED</b>	Not used			
<b>EDIFACT example: EMP+ZZZ+1:6:IR:ASSISTANT CAUTERISER'</b>					
<b>TAX – Tax Details</b>			Mandatory Segment		<b>Required to qualify following MOA segment</b>
	<b>5283</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>92</b>	92 = qualifier for Pay in this Employment
	1131	Code list qualifier	Must contain	<b>10</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
<b>EDIFACT example: TAX+9+92:10:IR'</b>					

## Message Implementation Guidelines for Employer's Supplementary Return

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
<b>MOA – Monetary Amount</b>			Mandatory Segment		
	<b>C156</b>	<b>MONETARY AMOUNT</b>			
	5025	Monetary amount qualifier	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	5004	Monetary amount	Must contain	Total Pay – format n..9	See Validation Rule 213
	6345	Currency, coded	May contain	GBP ( Pounds Sterling )	
<b>EDIFACT example: MOA+ZZZ:61200'</b>					
<b>DTM – Date and Time</b>			Optional Segment		<b>This segment is Optional. It should only be provided if the Date of starting is to be included in the return</b>
	<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 211
	2379	Date period format qualifier	Must contain	<b>102</b>	102 = qualifier for format CCYYMMDD
<b>EDIFACT example: DTM+330:20090728:102'</b>					
<b>DTM – Date and Time</b>			Optional Segment		<b>This segment is Optional. It should only be provided if the Date of leaving is to be included in the return</b>
	<b>C507</b>	<b>DATE/TIME PERIOD</b>			
	2005	Date period qualifier	Must contain	<b>337</b>	337 = qualifier for Date of Leaving
	2380	Date period	Must contain	Date of Leaving - format CCYYMMDD	See Validation Rule 212
	2379	Date period format qualifier	Must contain	<b>102</b>	102 = qualifier for format CCYYMMDD
<b>EDIFACT example: DTM+337:20090903:102'</b>					
<b>Further employee details (LIN through DTM segments) may be included here</b>					

## Message Implementation Guidelines for Employer's Supplementary Return

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
<b>UNS – Section Identifier</b>			Mandatory Segment		
	0081	Section Identifier	Must contain	<b>S</b>	S = qualifier for Summary
<b>EDIFACT example: UNS+S'</b>					
<b>QTY - Quantity</b>			Mandatory Segment		
	<b>C186</b>	<b>QUANTITY DETAILS</b>			
	6063	Quantity qualifier	Must contain	<b>H</b>	H = qualifier for P38A Record Count (in this return)
	6060	Quantity	Must contain	P38A Record Count	See Validation Rule 215
<b>EDIFACT example: QTY+H:1'</b>					
<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 DTM segments (same as Number of Employees)	
<b>EDIFACT example: CNT+2:1'</b>					
<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+21+1'</b>					
<b>Further P3810 Messages (UNH through UNT segments) may be included here</b>					

## Message Implementation Guidelines for Employer's Supplementary Return

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
<b>UNZ – Interchange Trailer</b>			Mandatory Segment		
	<b>0036</b>	<b>INTERCHANGE CONTROL COUNT</b>	Must contain	Count of Messages within Interchange, e.g. 1	
	<b>0020</b>	<b>INTERCHANGE CONTROL REFERENCE</b>	Must contain	same value as 0020 in UNB	
<b>EDIFACT example: UNZ+1+2'</b>					

## Message Implementation Guidelines for Employer's Supplementary Return

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### 6.2.1. EDIFACT P38A Example

The following examples can be copied, pasted 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+100406:0730+2++P3810++++1'  
UNH+1+P3810:1:0:IR'  
BGM+19:5:IR'  
NAD+BG+++EMPLOYER NAME'  
ATT+ZZZ++7:2:IR:AZ12345'  
ATT+ZZZ++55:2:IR:SOFTWARE DEVELOPERS LIMITED'  
ATT+ZZZ++56:2:IR:PAYROLL PRODUCT NAME'  
ATT+ZZZ++57:2:IR:6.1'  
ATT+ZZZ++51:2:IR:TEST00000001'  
ATT+ZZZ++53:2:IR:Y'  
NAD+TC'  
ATT+ZZZ++17:2:IR:123'  
DTM+243:20100406:102'  
DTM+166:2010:602'  
UNS+D'  
LIN+1'  
NAD+BV++1 CARDBOARD LANE:TELFORD:SHROPSHIRE+THYME:JUSTIN:EDWARD++++TL9 9ZZ'  
ATT+ZZZ++36:2:IR:A'  
EMP+ZZZ+1:6:IR:ASSISTANT CAUTERISER'  
TAX+9+92:10:IR'  
MOA+ZZZ:61200'  
UNS+S'  
QTY+H:1'  
CNT+2:1'  
UNT+24+1'  
UNZ+1+2'
```

## Message Implementation Guidelines for Employer's Supplementary Return

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

```
UNB+UNOA:1+SENDERID+RECEIVERID+100406:0730+2++P3810++++1'UNH+1+P3810:1:0:IR'BGM+19:5:IR'NAD+BG+++EMPLOYER  
NAME'ATT+ZZZ++7:2:IR:AZ12345'ATT+ZZZ++55:2:IR:SOFTWARE DEVELOPERS LIMITED'ATT+ZZZ++56:2:IR:PAYROLL PRODUCT NAME'ATT+ZZZ++5  
7:2:IR:6.1'ATT+ZZZ++51:2:IR:TEST00000001'ATT+ZZZ++53:2:IR:Y'NAD+TC'ATT+ZZZ++17:2:IR:123'DTM+243:20100406:102'DTM+166:2010:  
602'UNS+D'LIN+1'NAD+BV++1 CARDBOARD LANE:TELFORD:SHROPSHIRE+THYME:JUSTIN:EDWARD++++TL9 9ZZ'ATT+ZZZ++36:2:IR:A'EMP+ZZZ+1:6:  
IR:ASSISTANT CAUTERISER'TAX+9+92:10:IR'MOA+ZZZ:61200'UNS+S'QTY+H:1'CNT+2:1'UNT+24+1'UNZ+1+2'
```

## Message Implementation Guidelines for Employer's Supplementary Return

### **7. PROCESSING CHECKLIST**

#### **7.1. 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)**

#### **7.2. Character Set**

The character set which must be used within the message is given in Appendix A. Where a more specific character set is applicable to a field this is shown in the Validation Rules at 5.1.3.

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

#### **7.3. 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 P3810 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.

#### **7.4. Monetary Values**

All monetary values must be provided in pence.

All Mandatory zero values must be explicitly stated, i.e. if the value is zero the mandatory value must be present with the value of zero.

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

## **Message Implementation Guidelines for Employer's Supplementary Return**

### **7.5. Monetary Values – TAX/MOA Pairing**

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

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

### **7.6. GFF Record Lengths**

All GFF records must be the correct length as defined in Section 6.1.

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.

### **7.7. Sending Data to HMRC**

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.

### **7.8. Error Correction**

The Employer/Bureau is responsible for correcting and resubmitting data reported as faulty. See Sections 2.3 and 2.4 for details of Acknowledgement Reports generated by the EDI Translation Service.

Acknowledgement Reports from the EDI Translation Service will quote the Interchange Control Reference (ICR), and also the PAYE Scheme.

The Employer/Bureau will then be expected to correct and resubmit the data.

## Message Implementation Guidelines for Employer's Supplementary Return

### APPENDIX A – P38A CHARACTER SET

#### 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 - PAYE reference character set

Letters, lower case	a to z
Letters, upper case	A to Z
Numerals	0 to 9
Full stop	.
Hyphen/minus sign	-
Opening parentheses	(
Closing parentheses	)
Oblique stroke/slash	/
Ampersand	&
Asterisk	*
Apostrophe	'

#### **N. B. Space is not a valid character.**

The majority of PAYE references will only contain the characters A-Z, a-z and 0-9.

## Message Implementation Guidelines for Employer's Supplementary Return

### Character set C - Forename character set

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

**N. B. Space is not a valid character.**

### Character set D - Surname 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	/
Ampersand	&
Apostrophe	'

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

### **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.