

HM Revenue & Customs

EB5 (PAYE) / P38A

**Message Implementation
Guidelines
For
Employer's Supplementary
Return
2010 - 2011**

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Document History

Version	Author	Date	Comments
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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
P1411	Communication routing name for the 2010–2011 P14 Year End Returns message
P3511	Communication routing name for the 2010–2011 P35 Employer's Return message
P3811	Communication routing name for the 2010–2011 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 2010–2011 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 P3811 message is used to send the 2010 - 2011 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 2009 - 2010.

The structure of the P38 message provided within this document is unchanged from the P38 message published in the EB5 P38A 2009 - 2010 MIG.

However, the data content has been updated to meet the 2010 - 2011 requirements as listed below.

In addition, a minor change has been made to Validation Rule 200 to remove the year qualification of the employer CD ROM.

Amended fields:

- **Tax Year End DTM/DTM1 Qualifier 166:** Validation Rule changed: Must contain '2011'. See Table 5.1.3 Validation Rule 7.

Documentation:

- Sections 6.1.1 & 6.2.1 (GFF & EDIFACT Examples) have been revised to remove the examples from the MIG as they are now included in a separate EDI Examples document which can be found on the HMRC Website at http://www.hmrc.gov.uk/ebu/ebu_paye_ts.htm.

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 (2010 - 2011) Supplementary Return by EDI.

There are separate EDI Message Implementation Guidelines for the P14 (2010 - 2011) End of year Summary and the P35 (2010 - 2011) 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

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 P3811 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".

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Returns which are shown as "Rejected" need to be corrected and re-submitted. To correct some errors, particularly structural errors, you may need to contact the Online Services Helpdesk for further explanation. In these cases, please quote the 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/e bu/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**

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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 P3811 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 P3811 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.

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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 P3811 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 P3811 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 P3811 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.

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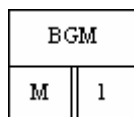
4. THE P3811 MESSAGE

The following page shows the P3811 branching diagram which, on the whole, applies to both the GFF interchange and the EDIFACT message.

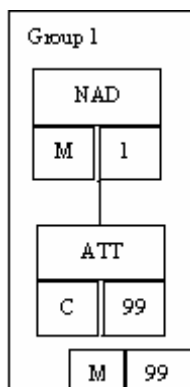
The UNH and UNT segments shown on the branching diagram only apply to the EDIFACT message; they do not apply to the GFF interchange, which starts with a 4* header record and is followed by a BGM1 record.

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 P3811 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).

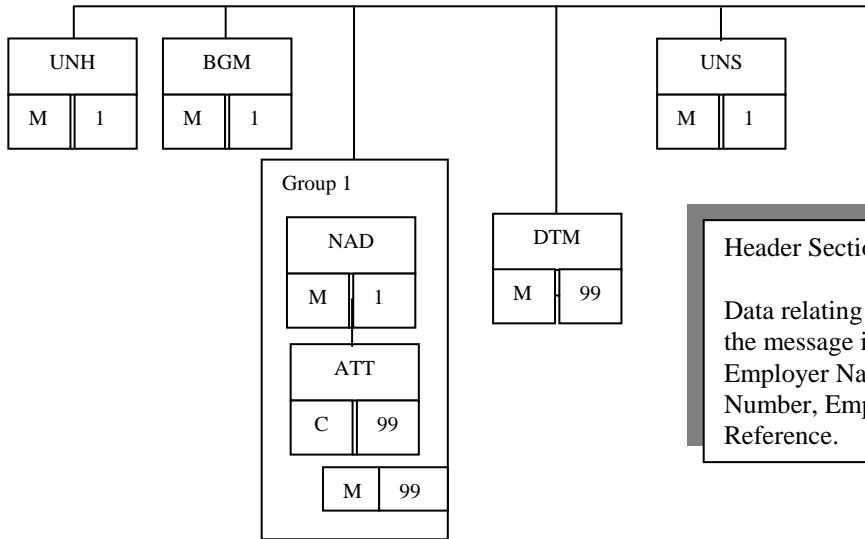
GFF

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

EDIFACT

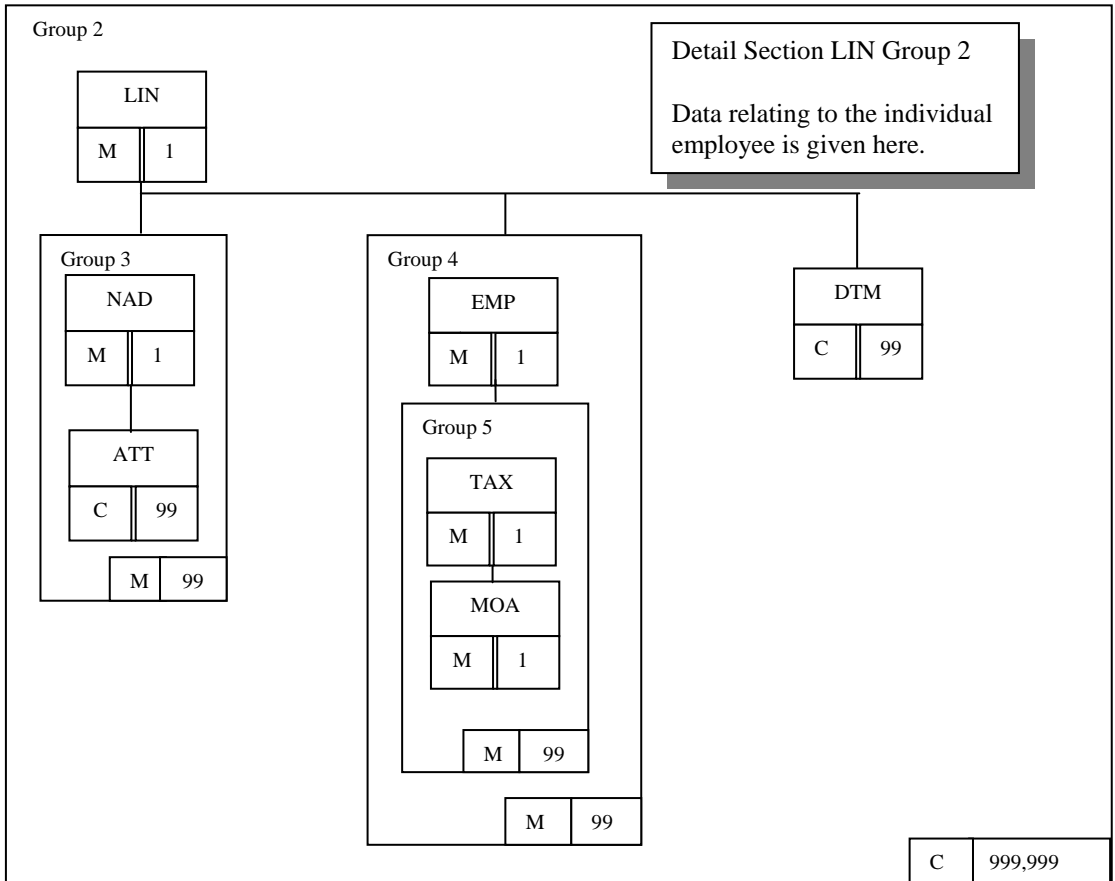
```
NAD+BG '
ATT+ZZZ++7:2:IR:AZ12345 '
NAD+TC '
ATT+ZZZ++17:2:IR:123 '
```

Message Implementation Guidelines for Employer's Supplementary Return



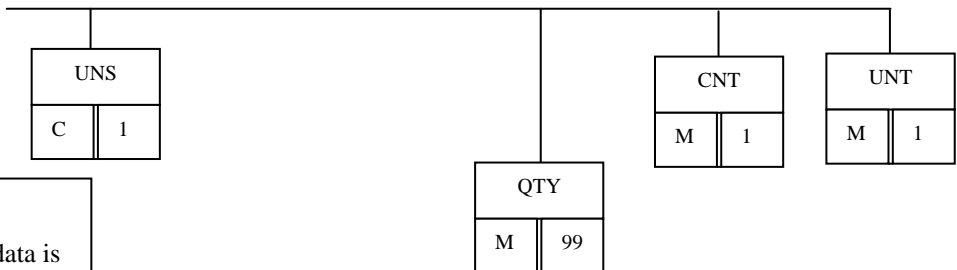
Header Section UNH – UNS

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.

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5. P3811 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 2010, Version 1.0”, which can be found on the HMRC website:

http://www.hmrc.gov.uk/ebu/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.

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5.1.3. Validation Rules

Validation Rule Number	P3811 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	HMRC Office Number <i>Must be Numeric in the range 001 – 999</i>	3	Mandatory	Numeric	ATT/ATT1	17
6	Employer PAYE Reference <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	Mandatory	Alphanumeric Character Set B	ATT/ATT1	7
7	Tax Year End <i>Must contain "2011"</i>	4	Mandatory	Numeric	DTM/DTM1	166
8	Employer Name <i>Must be Alphanumeric - The 1st character must NOT be space</i>	35	Mandatory	Alphanumeric Character Set A	NAD/NAD1	BG

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Validation Rule Number	P3811 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)
200	<p>P46 Held Declaration</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"> • A form P46 is held, completed at either Statement A or Statement B by the worker; and • The worker was paid less than the LEL every week or month. (Refer to the E12 in the employer CD-ROM for the publicised LEL figures) <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	Mandatory	Alpha	ATT/ATT1	52

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Validation Rule Number	P3811 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)
	<p>Alpha = A-Z (upper case) a-z (lower case), Numeric = 0-9 Alphanumeric = any character within the <i>designated character set</i> – see <i>Appendix A</i></p>					
201	<p>P38A Completed Declaration</p> <p>A declaration is required for the employer to confirm that to the best of their knowledge and belief:</p> <ul style="list-style-type: none"> • No payments that need to be listed on the P38A were made; or • that the details given in sections A and/or B are correct and complete. <p>If P38A Completed 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 P38A Completed Declaration = 'Y' then the P46 Held Declaration must be 'N'</i></p> <p>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'</p>	1	Mandatory	Alpha	ATT/ATT1	53
202	<p>Employee's First Forename or Initial</p> <p><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></p>	35	Mandatory	Alphanumeric Character Set C	NAD/NAD2	BV
203	<p>Employee's Second Forename or Initial</p> <p><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></p>	35	Optional	Alphanumeric Character Set C	NAD/NAD2	BV

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Validation Rule Number	P3811 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)
	Alpha = A-Z (upper case) a-z (lower case), Numeric = 0-9 Alphanumeric = any character within the <i>designated character set</i> – see <i>Appendix A</i>					
204	Employee's Surname <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, "&", "/", "(", ")" and full-stop.</i>	35	Mandatory	Alphanumeric Character Set D	NAD/NAD2	BV
205	Employee's Address Line 1 <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	Employee's Address Lines 2 - 4 <i>If specified must be Alphanumeric</i>	3 x 35	Optional	Alphanumeric Character Set A	NAD/ NAD2	BV
207	Employee's Address – Postcode <i>If specified must be Alphanumeric</i>	8	Optional	Alphanumeric Character Set A	NAD/ NAD2	BV
208	Employee's Address – Country <i>If specified must be Alphanumeric</i>	35	Optional	Alphanumeric Character Set A	NAD/ NAD2	BV

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Validation Rule Number	P3811 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)
	Alpha = A-Z (upper case) a-z (lower case), Numeric = 0-9 Alphanumeric = any character within the <i>designated character set</i> – see <i>Appendix A</i>					
209	National Insurance Number Should be provided if available to the Employer <i>Must be valid format if specified:</i> <i>Characters 1 & 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	Work Type (Job title) <i>Must be Alphanumeric</i>	35	Mandatory	Alphanumeric Character Set A	EMP/EMP1	1
211	Date of Starting <i>If specified must be a valid calendar date (format CCYYMMDD)</i>	8	Optional	Numeric	DTM/DTM2	330
212	Date of Leaving <i>If specified must be a valid calendar date (format CCYYMMDD)</i>	8	Optional	Numeric	DTM/DTM2	337
213	Total Pay <i>Must be > 0</i>	9 (pence)	Mandatory	Numeric	TAX/MOA TAX1/MOA1	92

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Validation Rule Number	P3811 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)
	Alpha = A-Z (upper case) a-z (lower case), Numeric = 0-9 Alphanumeric = any character within the <i>designated character set</i> – see <i>Appendix A</i>					
214	P38A Section Indicator <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	P38A Record Count <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	Vendor ID Mandatory for Software Developers. <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	Test ID <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

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Validation Rule Number	P3811 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)
	Alpha = A-Z (upper case) a-z (lower case), Numeric = 0-9 Alphanumeric = any character within the <i>designated character set</i> – see <i>Appendix A</i>					
T3	Developer's Name This should be provided by the Software Developer.	35	Optional	Alphanumeric Character Set A	ATT/ATT1	55
T4	Payroll Product Name This should be provided by the Software Developer.	35	Optional	Alphanumeric Character Set A	ATT/ATT1	56
T5	Payroll Product Version This should be provided by the Software Developer	35	Optional	Alphanumeric Character Set A	ATT/ATT1	57

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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 P3811.

These P3811 records are made up of fixed-length fields which are delimited by a space character (not shown in table below).

Each P3811 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.

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Negative values are indicated by including a “-” in the left-most position of the field. For example, in a field with format n35 with record content n..9

00123456789 represents £1234567.89

-00123456789 represents -£1234567.89

The records and their contents used in the P3811 interchange are shown in the following table.

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

Message Implementation Guidelines for Employer's Supplementary Return

Record Name	Record Description	From	To	Format / Length	Record Contents	Notes
	Mandatory Record					
4 *	Header Identifier	1	4	an4	Must contain ****	
	Header Version	5	8	an4	Must contain 001A	
	Data Type	9	16	an8	Must contain P3811	
	Data Type Version	17	20	an4	Must contain 1.0	
	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 HMRC	Or as advised during the registration process - see section 7.1
	Test Indicator	92	92	an1	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: ****001AP3811 1.0 SENDER ID HMRC 2011040609354800000000000001 For Live transmissions						
GFF example: ****001AP3811 1.0 SENDER ID HMRC 1 2011040609354800000000000001 For Test transmissions						
	Mandatory Record					
BGM1	Beginning of Message	1	5		Must contain BGM1	
	Form type	7	9	an3	Must contain 19	19 = qualifier for P38A
GFF example: BGM1 19						

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Record Name	Record Description	From	To	Format / Length	Record Contents	Notes
	Optional Record					This record is Optional. It should only be provided by Software Developers
NAD1A	Name and Address	1	5		Must contain	NAD1A
	Party qualifier	7	9	an3	Must contain	SD
	Address Line 1	11	189	an179	Must contain	spaces
GFF example: NAD1A SD						
	Optional Record					This record is Optional. It should only be provided by Software Developers
ATT1	Attribute of Software Developer	1	5		Must contain	ATT1
	Attribute qualifier	7	9	an3	Must contain	49
	Attribute	11	45	an35	Must contain	Vendor ID - format n..4
GFF example: ATT1 49 0001						
	Mandatory Record					
NAD1A	Name and Address	1	5		Must contain	NAD1A
	Party qualifier	7	9	an3	Must contain	BG
	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					
NAD1B	Name and Address	1	5		Must contain	NAD1B
	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					
ATT1	Attribute of Employer	1	5		Must contain ATT1	
	Attribute qualifier	7	9	an3	Must contain 7	7 = qualifier for Employer PAYE Reference
	Attribute	11	45	an35	Must contain Employer PAYE Reference – format an..10	See Validation Rule 6
GFF example: ATT1 7 AZ12345						
	Optional Record					This record is Optional. It should be provided by Software Developers
ATT1	Attribute of Software Developer	1	5		Must contain ATT1	
	Attribute qualifier	7	9	an3	Must contain 55	55 = qualifier for Developer's Name
	Attribute	11	45	an35	Must contain Developer's Name - format an..35	See Validation Rule T3
GFF example: ATT1 55 SOFTWARE DEVELOPERS LIMITED						
	Optional Record					This record is Optional. It should be provided by Software Developers
ATT1	Attribute of Software Developer	1	5		Must contain ATT1	
	Attribute qualifier	7	9	an3	Must contain 56	56 = qualifier for Payroll Product Name
	Attribute	11	45	an35	Must contain Payroll Product Name - format an..35	See Validation Rule T4
GFF example: ATT1 56 PAYROLL PRODUCT NAME						
	Optional Record					This record is Optional. It should be provided by Software Developers
ATT1	Attribute of Software Developer	1	5		Must contain ATT1	
	Attribute qualifier	7	9	an3	Must contain 57	57 = qualifier for Payroll Product Version
	Attribute	11	45	an35	Must contain Payroll Product Version - format an..35	See Validation Rule T5
GFF example: ATT1 57 6.1						

Message Implementation Guidelines for Employer's Supplementary Return

Record Name	Record Description	From	To	Format / Length	Record Contents	Notes
	Optional Record					This record is Optional. It should only be provided by Employers/Bureaux and Software Developers submitting Test data
ATT1	Attribute of Employer	1	5		Must contain	ATT1
	Attribute qualifier	7	9	an3	Must contain	51
	Attribute	11	45	an35	Must contain	Test ID – format an..12
GFF example: ATT1 51 TEST00000001						
	Mandatory Record					
ATT1	Attribute of Employer	1	5		Must contain	ATT1
	Attribute qualifier	7	9	an3	Must contain	52
	Attribute	11	45	an35	Must contain	P46 Held Declaration, Y or N
GFF example: ATT1 52 Y						
	Mandatory Record					
ATT1	Attribute of Employer	1	5		Must contain	ATT1
	Attribute qualifier	7	9	an3	Must contain	53
	Attribute	11	45	an35	Must contain	P38A Completed Declaration, Y or N
GFF example: ATT1 53 Y						
	Mandatory Record					
NAD1A	Name and Address	1	5		Must contain	NAD1A
	Party qualifier	7	9	an3	Must contain	TC
	Spaces	11	189	an179	Must contain	Spaces
GFF example: NAD1A TC						
	Mandatory Record					
ATT1	Attribute of Tax Office	1	5		Must contain	ATT1
	Attribute qualifier	7	9	an3	Must contain	17
	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					
DTM1	Date and Time	1	5		Must contain	DTM1
	Date qualifier	7	9	an3	Must contain	243
	Date	11	45	an35	Must contain	Date of message - format CCYYMMDD
	Date format qualifier	47	49	an3	Must contain	102
GFF example: DTM1 243 20110406						102
	Mandatory Record					
DTM1	Date and Time	1	5		Must contain	DTM1
	Date qualifier	7	9	an3	Must contain	166
	Date	11	45	an35	Must contain	2011
	Date format qualifier	47	49	an3	Must contain	602
GFF example: DTM1 166 2011						602
	Mandatory Record					
UNS1	Section Identifier	1	5		Must contain	UNS1
GFF example: UNS1						
	Mandatory Record					
LIN1	Line Item	1	5		Must contain	LIN1
	Employee number within message	7	12	n6	Must contain	Employee number within this message – format n6
GFF example: LIN1 000001						
	Mandatory Record					
NAD2A	Name and Address	1	5		Must contain	NAD2A
	Party qualifier	7	9	an3	Must contain	BV
	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					
NAD2B	Name and Address	1	5		Must contain NAD2B	
	Surname	7	41	an35	Must contain Employee Surname – format an..35	See Validation Rule 204
	1st Forename	43	77	an35	Must contain Employee 1 st Forename – format an..35	See Validation Rule 202
	2nd Forename	79	113	an35	Must contain Employee 2 nd 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					This record is Optional. It should be provided if the NINO is known
ATT2	Attribute of Employee	1	5		Must contain ATT2	
	Attribute qualifier	7	9	an3	Must contain 11	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					
ATT2	Attribute of Employee	1	5		Must contain ATT2	
	Attribute qualifier	7	9	an3	Must contain 36	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					
EMP1	Employee Job Title	1	5		Must contain EMP1	
	Employment qualifier	7	9	an3	Must contain 1	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						

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Record Name	Record Description	From	To	Format / Length	Record Contents	Notes
	Mandatory Record					
TAX1	Tax Details	1	5		Must contain TAX1	Required to qualify following MOA record 92 = qualifier for Pay in this employment.
	Tax qualifier	7	9	an3	Must contain 92	
GFF example: TAX1 92						
	Mandatory Record					
MOA1	Monetary Amount	1	5		Must contain MOA1	See Validation Rule 213
	Monetary Amount	7	41	n35	Must contain Total Pay - format n..9, specified in pence	
	Currency	43	45	an3	Must contain GBP or spaces	
GFF example: MOA1 0000000000000000000000000000000000061200						
	Optional Record					This record is Optional. It should only be provided if the Date of starting is to be included in the return
DTM2	Date and Time	1	5		Must contain DTM2	330 = qualifier for Date of starting See Validation Rule 211 102 = qualifier for format CCYYMMDD
	Date qualifier	7	9	an3	Must contain 330	
	Date	11	45	an35	Must contain Date of starting – format CCYYMMDD	
	Date	47	49	an3	Must contain 102	
GFF example: DTM2 330 20100728 102						
	Optional Record					This record is Optional. It should only be provided if the Date of leaving is to be included in the return
DTM2	Date and Time	1	5		Must contain DTM2	337 = qualifier for Date of leaving See Validation Rule 212 102 = qualifier for format CCYYMMDD
	Date qualifier	7	9	an3	Must contain 337	
	Date	11	45	an35	Must contain Date of leaving - format CCYYMMDD	
	Date	47	49	an3	Must contain 102	
GFF example: DTM2 337 20100903 102						
Further employee details (LIN1 through DTM2 records) may be included here						

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Record Name	Record Description	From	To	Format / Length	Record Contents	Notes
	Mandatory Record					
UNS2	Section Identifier	1	5		Must contain UNS2	
GFF example: UNS2						
	Mandatory Record					
QTY1	QUANTITY DETAILS	1	5		Must contain QTY1	
	Quantity qualifier	7	9	an3	Must contain H	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					
CNT1	Control - Number of LIN through DTM records	1	5		Must contain CNT1	
	Total number of details	7	24	n18	Must contain Number of LIN through DTM records (same as Number of employees)	
GFF example: CNT1 000000000000000001						

6.1.1. GFF P38A Example

An example of a P38 GFF message can be found on the HMRC Website at: http://www.hmrc.gov.uk/ebu/ebu_paye_ts.htm.

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 P3811 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.

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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 P3811 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

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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

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Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
UNB – Interchange Header			Mandatory Segment		
	S001	SYNTAX IDENTIFIER			
	0001	Syntax identifier	Must contain	UNOA	
	0002	Syntax version number	Must contain	1	
	S002	INTERCHANGE SENDER			
	0004	Sender identification	Must contain	SENDER ID –format an..35	
	S003	INTERCHANGE RECIPIENT			
	0010	Recipient identification	Must contain	HMRC RECEIVER ID	As advised during the Registration process – See Section 7.1
	S004	DATE/TIME OF PREPARATION			
	0017	Date	Must contain	Current date - format YYMMDD	
	0019	Time	Must contain	Current time - format HHMM	
	0020	INTERCHANGE CONTROL REFERENCE	Must contain	An incrementing count for each new UNB – format an..14	
	S005	RECIPIENT REF, PASSWORD	If used		
	0022	Recipient's reference/password	Must contain	SENDER PASSWORD – format an..14	
	0026	APPLICATION REFERENCE	May contain	P3811	
	0029	PROCESSING PRIORITY CODE	Not Used		
	0031	ACKNOWLEDGEMENT REQUEST	Not Used		
	0032	COMMS AGREEMENT ID	Not Used		
	0035	TEST INDICATOR	May contain	Must not be present for Live interchanges or must contain '1' for Test interchanges	
EDIFACT example: UNB+UNOA:1+SENDERID+RECEIVERID+100406:0730+2++P3811' For Live transmissions					
EDIFACT example: UNB+UNOA:1+SENDERID+RECEIVERID+100406:0730+2++P3811++++1' For Test transmissions					

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Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
UNH - Message Header			Mandatory Segment		
	0062	MESSAGE REFERENCE NUMBER	Must contain	An incrementing count for each new UNH – format an..14	
	S009	MESSAGE IDENTIFICATION			
	0065	Message Type	Must contain	P3811	
	0052	Message version number	Must contain	1	
	0054	Message release number	Must contain	0	
	0051	Controlling agency	Must contain	IR	
EDIFACT example: UNH+1+P3811:1:0:IR'					
BGM – Beginning of Message			Mandatory Segment		
	C002	DOCUMENT/MESSAGE NAME			
	1001	Document name, coded	Must contain	19	19 = qualifier for P38A
	1131	Code list qualifier	Must contain	5	
	3055	Code list agency	Must contain	IR	
EDIFACT example: BGM+19:5:IR'					

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Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
NAD – Name and Address			Optional Segment		This segment is Optional. It should only be provided by Software Developers
	3035	PARTY QUALIFIER	Must contain	SD	SD = qualifier for Software Developer
	C082	PARTY IDENTIFICATION DETAILS	Not used		
	C058	NAME AND ADDRESS	Not used		
	C080	PARTY NAME	Not used		
	C059	STREET	Not used		
	3164	CITY NAME	Not used		
	3229	COUNTRY SUB-ENTITY IDENTIFICATION	Not used		
	3251	POSTCODE IDENTIFICATION	Not used		
EDIFACT example: NAD+SD'					
ATT – Attribute of Software Developer			Optional Segment		This segment is Optional. It should only be provided by Software Developers
	9017	ATTRIBUTE FUNCTION QUALIFIER	Must contain	ZZZ	ZZZ = qualifier for Mutually defined
	C955	ATTRIBUTE TYPE	Not used		
	C956	ATTRIBUTE DETAILS			
	9019	Attribute, coded	Must contain	49	49 = qualifier for Vendor ID
	1131	Code list qualifier	Must contain	2	
	3055	Code list agency	Must contain	IR	
	9018	Attribute	Must contain	Vendor ID – format n..4	See Validation Rule T1
EDIFACT example: ATT+ZZZ++49:2:IR:0001'					

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Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
NAD – Name and Address			Mandatory Segment		
	3035	PARTY QUALIFIER	Must contain	BG	BG = qualifier for Employer
	C082	PARTY IDENTIFICATION DETAILS	Not used		
	C058	NAME AND ADDRESS			
	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		
	C080	PARTY NAME			
	3036	Party name	Must contain	Employer Name – format an..35	See Validation Rule 8
	C059	STREET	Not used		
	3164	CITY NAME	Not used		
	3229	COUNTRY SUB-ENTITY IDENTIFICATION	Not used		
	3251	POSTCODE IDENTIFICATION	Not used		
EDIFACT example: NAD+BG+++EMPLOYER NAME'					
ATT – Attribute of Employer			Mandatory Segment		
	9017	ATTRIBUTE FUNCTION QUALIFIER	Must contain	ZZZ	ZZZ = qualifier for Mutually defined
	C955	ATTRIBUTE TYPE	Not used		
	C956	ATTRIBUTE DETAILS			
	9019	Attribute, coded	Must contain	7	7 = qualifier for Employer PAYE Reference
	1131	Code list qualifier	Must contain	2	
	3055	Code list agency	Must contain	IR	
	9018	Attribute	Must contain	Employer PAYE Reference - format an..10	See Validation Rule 6
EDIFACT example: ATT+ZZZ++7:2:IR:AZ12345'					

Message Implementation Guidelines for Employer's Supplementary Return

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
ATT – Attribute of Employer			Optional Segment		This segment is Optional. It should be provided by Software Developers
	9017	ATTRIBUTE FUNCTION QUALIFIER	Must contain	ZZZ	ZZZ = qualifier for Mutually defined
	C955	ATTRIBUTE TYPE	Not used		
	C956	ATTRIBUTE DETAILS			
	9019	Attribute, coded	Must contain	55	55 = qualifier for Developer's Name
	1131	Code list qualifier	Must contain	2	
	3055	Code list agency	Must contain	IR	
	9018	Attribute	Must contain	Developer's Name – format an..35	See Validation Rule T3
EDIFACT example: ATT+ZZZ++55:2:IR:SOFTWARE DEVELOPERS LIMITED'					
ATT – Attribute of Employer			Optional Segment		This segment is Optional. It should be provided by Software Developers
	9017	ATTRIBUTE FUNCTION QUALIFIER	Must contain	ZZZ	ZZZ = qualifier for Mutually defined
	C955	ATTRIBUTE TYPE	Not used		
	C956	ATTRIBUTE DETAILS			
	9019	Attribute, coded	Must contain	56	56 = qualifier for Payroll Product Name
	1131	Code list qualifier	Must contain	2	
	3055	Code list agency	Must contain	IR	
	9018	Attribute	Must contain	Payroll Product Name – format an..35	See Validation Rule T4
EDIFACT example: ATT+ZZZ++56:2:IR:PAYROLL PRODUCT NAME'					

Message Implementation Guidelines for Employer's Supplementary Return

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
ATT – Attribute of Employer			Optional Segment		This segment is Optional. It should be provided by Software Developers
	9017	ATTRIBUTE FUNCTION QUALIFIER	Must contain	ZZZ	ZZZ = qualifier for Mutually defined
	C955	ATTRIBUTE TYPE	Not used		
	C956	ATTRIBUTE DETAILS			
	9019	Attribute, coded	Must contain	57	57 = qualifier for Payroll Product Version
	1131	Code list qualifier	Must contain	2	
	3055	Code list agency	Must contain	IR	
	9018	Attribute	Must contain	Payroll Product Version – format an..35	See Validation Rule T5
EDIFACT example: ATT+ZZZ++57:2:IR:6.1'					
ATT – Attribute of Employer			Optional Segment		This record is Optional. It should only be provided by Employers/Bureaux and Software Developers submitting Test data
	9017	ATTRIBUTE FUNCTION QUALIFIER	Must contain	ZZZ	ZZZ = qualifier for Mutually defined
	C955	ATTRIBUTE TYPE	Not used		
	C956	ATTRIBUTE DETAILS			
	9019	Attribute, coded	Must contain	51	51 = qualifier for Test ID
	1131	Code list qualifier	Must contain	2	
	3055	Code list agency	Must contain	IR	
	9018	Attribute	Must contain	Test ID – format an..12	See Validation Rule T2
EDIFACT example: ATT+ZZZ++51:2:IR:TEST00000001'					

Message Implementation Guidelines for Employer's Supplementary Return

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
ATT – Attribute of Employer			Mandatory Segment		
	9017	ATTRIBUTE FUNCTION QUALIFIER	Must contain	ZZZ	ZZZ = qualifier for Mutually defined
	C955	ATTRIBUTE TYPE	Not used		
	C956	ATTRIBUTE DETAILS			
	9019	Attribute, coded	Must contain	52	52 = qualifier for P46 Held Declaration
	1131	Code list qualifier	Must contain	2	
	3055	Code list agency	Must contain	IR	
	9018	Attribute	Must contain	P46 Held Declaration, Y or N	See Validation Rule 200
EDIFACT example: ATT+ZZZ++52:2:IR:Y'					
ATT – Attribute of Employer			Mandatory Segment		
	9017	ATTRIBUTE FUNCTION QUALIFIER	Must contain	ZZZ	ZZZ = qualifier for Mutually defined
	C955	ATTRIBUTE TYPE	Not used		
	C956	ATTRIBUTE DETAILS			
	9019	Attribute, coded	Must contain	53	53 = qualifier for P38A Completed Declaration
	1131	Code list qualifier	Must contain	2	
	3055	Code list agency	Must contain	IR	
	9018	Attribute	Must contain	P38A Completed Declaration, Y or N	See Validation Rule 201
EDIFACT example: ATT+ZZZ++53:2:IR:Y'					

Message Implementation Guidelines for Employer's Supplementary Return

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
NAD – Name and Address			Mandatory Segment		Required to qualify following ATT segment
	3035	PARTY QUALIFIER	Must contain	TC	TC = qualifier for Tax Office
	C082	PARTY IDENTIFICATION DETAILS	Not used		
	C058	NAME AND ADDRESS	Not used		
	C080	PARTY NAME	Not used		
EDIFACT example: NAD+TC'					
ATT – Attribute of Tax Office			Mandatory Segment		
	9017	ATTRIBUTE FUNCTION QUALIFIER	Must contain	ZZZ	ZZZ = qualifier for Mutually defined
	C955	ATTRIBUTE TYPE	Not used		
	C956	ATTRIBUTE DETAILS			
	9019	Attribute, coded	Must contain	17	17 = qualifier for HMRC Office Number
	1131	Code list qualifier	Must contain	2	
	3055	Code list agency	Must contain	IR	
	9018	Attribute	Must contain	HMRC Office Number, 001 to 999	See Validation Rule 5
EDIFACT example: ATT+ZZZ++17:2:IR:123'					
DTM – Date and Time			Mandatory Segment		
	C507	DATE/TIME/PERIOD			
	2005	Date period qualifier	Must contain	243	243 = qualifier for Date of Message
	2380	Date period	Must contain	Date of Message - format CCYYMMDD	
	2379	Date period format qualifier	Must contain	102	102 = qualifier for format CCYYMMDD
EDIFACT example: DTM+243:20110406:102'					

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Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
DTM – Date and Time			Mandatory Segment		
	C507	DATE/TIME/PERIOD			
	2005	Date period qualifier	Must contain	166	166 = qualifier for Tax year
	2380	Date period	Must contain	2011	See Validation Rule 7
	2379	Date period format qualifier	Must contain	602	602 = qualifier for format CCYY
EDIFACT example: DTM+166:2011:602'					
UNS – Section Identifier			Mandatory Segment		
	0081	Section Identifier	Must contain	D	D = qualifier for Detail
EDIFACT example: UNS+D'					
LIN – Line Item			Mandatory Segment		
	1082	LINE ITEM NUMBER	Must contain	Employee Number within this message – format n..6	
EDIFACT example: LIN+1'					

Message Implementation Guidelines for Employer's Supplementary Return

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
NAD – Name and Address			Mandatory Segment		
	3035	PARTY QUALIFIER	Must contain	BV	BV = qualifier for Employee
	C082	PARTY IDENTIFICATION DETAILS	Not used		
	C058	NAME AND ADDRESS			
	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
	C080	PARTY NAME			
	3036	Party name	Must contain	Surname – format an..35	See Validation Rule 204
	3036	Party name	Must contain	1 st Forename – format an..35	See Validation Rule 202
	3036	Party name	May contain	2 nd Forename – format an..35	See Validation Rule 203
	3036	Party name	Not used		
	3036	Party name	Not used		
	C059	STREET	Not used		
	3164	CITY NAME	Not used		
	3229	COUNTRY SUB-ENTITY IDENTIFICATION	Not used		
	3251	POSTCODE IDENTIFICATION	May contain	Postcode – format an..8	See Validation Rule 207
EDIFACT example: NAD+BV++1 CARDBOARD LANE:TELFORD:SHROPSHIRE+THYME:JUSTIN:EDWARD++++TL9 9ZZ'					

Message Implementation Guidelines for Employer's Supplementary Return

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
ATT – Attribute of Employee			Optional Segment		This segment is Optional. It should be provided if the NINO is known
	9017	ATTRIBUTE FUNCTION QUALIFIER	Must contain	ZZZ	ZZZ = qualifier for Mutually defined
	C955	ATTRIBUTE TYPE	Not used		
	C956	ATTRIBUTE DETAILS			
	9019	Attribute, coded	Must contain	11	11 = qualifier for NINO
	1131	Code list qualifier	Must contain	2	
	3055	Code list agency	Must contain	IR	
	9018	Attribute	Must contain	National Insurance Number (NINO) – format an..9	See Validation Rule 209
EDIFACT example: ATT+ZZZ++11:2:IR:AB123456C'					
ATT – Attribute of Employee			Mandatory Segment		
	9017	ATTRIBUTE FUNCTION QUALIFIER	Must contain	ZZZ	ZZZ = qualifier for Mutually defined
	C955	ATTRIBUTE TYPE	Not used		
	C956	ATTRIBUTE DETAILS			
	9019	Attribute, coded	Must contain	36	36 = qualifier for P38A Section A/B Indicator
	1131	Code list qualifier	Must contain	2	
	3055	Code list agency	Must contain	IR	
	9018	Attribute	Must contain	P38A Section Indicator – A or B	See Validation Rule 214
EDIFACT example: ATT+ZZZ++36:2:IR:A'					

Message Implementation Guidelines for Employer's Supplementary Return

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
EMP – Employment Details			Mandatory Segment		
	9003	EMPLOYMENT QUALIFIER CODED	Must contain	ZZZ	
	C948	EMPLOYMENT CATEGORY			
	9005	Employment category, coded	Must contain	1	1 = qualifier for Job Title
	1131	Code list qualifier	Must contain	6	
	3055	Code list responsible agency, coded	Must contain	IR	
	9004	Employment category	Must contain	Job Title – format an..35	See Validation Rule 210
	C951	OCCUPATION	Not used		
	C950	QUALIFICATION CLASSIFICATION	Not used		
	3494	JOB TITLE	Not used		
9035	QUALIFICATION AREA, CODED	Not used			
EDIFACT example: EMP+ZZZ+1:6:IR:ASSISTANT CAUTERISER'					
TAX – Tax Details			Mandatory Segment		Required to qualify following MOA segment
	5283	TAX DETAILS	Must contain	9	
	C241	DUTY/TAX/FEE TYPE			
	5153	Tax type, coded	Must contain	92	92 = qualifier for Pay in this Employment
	1131	Code list qualifier	Must contain	10	
	3055	Code list agency	Must contain	IR	
EDIFACT example: TAX+9+92:10:IR'					

Message Implementation Guidelines for Employer's Supplementary Return

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
MOA – Monetary Amount			Mandatory Segment		
	C156	MONETARY AMOUNT			
	5025	Monetary amount qualifier	Must contain	ZZZ	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)	
EDIFACT example: MOA+ZZZ:61200'					
DTM – Date and Time			Optional Segment		This segment is Optional. It should only be provided if the Date of starting is to be included in the return
	C507	DATE/TIME PERIOD			
	2005	Date period qualifier	Must contain	330	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	102	102 = qualifier for format CCYYMMDD
EDIFACT example: DTM+330:20100728:102'					
DTM – Date and Time			Optional Segment		This segment is Optional. It should only be provided if the Date of leaving is to be included in the return
	C507	DATE/TIME PERIOD			
	2005	Date period qualifier	Must contain	337	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	102	102 = qualifier for format CCYYMMDD
EDIFACT example: DTM+337:20100903:102'					
Further employee details (LIN through DTM segments) may be included here					

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Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
UNS – Section Identifier			Mandatory Segment		
	0081	Section Identifier	Must contain	S	S = qualifier for Summary
EDIFACT example: UNS+S'					
QTY - Quantity			Mandatory Segment		
	C186	QUANTITY DETAILS			
	6063	Quantity qualifier	Must contain	H	H = qualifier for P38A Record Count (in this return)
	6060	Quantity	Must contain	P38A Record Count	See Validation Rule 215
EDIFACT example: QTY+H:1'					
CNT - Control			Mandatory Segment		
	C270	CONTROL			
	6069	Control qualifier	Must contain	2	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)	
EDIFACT example: CNT+2:1'					
UNT – Message Trailer			Mandatory Segment		
	0074	NUMBER OF SEGMENTS	Must contain	message segment count including UNH and UNT segments, format n..6	
	0062	MESSAGE REFERENCE NUMBER	Must contain	same value as in UNH, format an..14	
EDIFACT example: UNT+21+1'					
Further P3811 Messages (UNH through UNT segments) may be included here					

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

6.2.1. EDIFACT P38A Example

An example of a P38 EDIFACT message can be found on the HMRC Website at: http://www.hmrc.gov.uk/ebu/ebu_paye_ts.htm.

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

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 P3811 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.

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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.