
P38A Quality Standard and Business Validation Specification From April 2007

Version 1.1

**For online filing of Employer's Supplementary Return
P38A using HM Revenue & Custom's PAYE Online for
Employers service – Internet or Electronic Data
Interchange (EDI).**

Document History

Version	Changes	Author	Date
1.0	Baseline changes for 2007/2008	Pam Barber	21/8/06
1.1	Changes requested by business team	Pam Barber	29/8/06

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1. Introduction

The P38A Quality Standard and Business Validation Specification (QSBVS) gives you the information you will need to provide when filing your P38A online for the 2007-2008 tax year. The BVRs were previously published as part of the Internet technical pack for software developers and the EDI Message Implementation Guidelines (MIG).

PAYE Online for Employers offers two options to support online filing - Internet and Electronic Data Interchange (EDI).

It is very important for software developers, and the employers who rely on them, to ensure that their products meet the Quality Standard and Business Validation Specification.

If you are a software developer this document should be read alongside the technical specifications for PAYE Online for Employers – Internet and EDI. These are available on the HMRC website.

2. Validation rules for online filing of Employers P38A

The list below explains the terminology used in the status and field length information columns in section 5.

Mandatory

- 'Mandatory' means that the information must be supplied.

Optional

- 'Optional' means information that may be supplied if the employer has it and will help speed up processing by HMRC.
N B Optional fields may become mandatory in certain circumstances. These will be shown in the business validation rules e.g. employee's gender must be supplied if the National Insurance number is not supplied

Designated character set

- 'Designated character set' – please refer to the XML Schema (for PAYE Online for Employers – Internet) or the Message Implementation Guidelines (for PAYE Online for Employers - EDI) for details of the allowable characters. These Specifications can be found at www.hmrc.gov.uk/ebu/softw_index.htm
Where there is a limited character set for a field the details are shown below.

In the appropriate format

- 'In the appropriate format' – the EDI and Internet service both have standards for the format of the incoming data. Please refer to the XML Schema (for PAYE Online for Employers – Internet) or the Message Implementation Guidelines (for PAYE Online for Employers - EDI) for the format details for each field. These Specifications can be found at www.hmrc.gov.uk/ebu/softw_index.htm

Valid calendar date

- 'Valid calendar date' - A valid calendar date contains a day, a month, a century and a year within the Gregorian calendar (dates from 1751). The format of the date to be used within the submission will be detailed in the MIG and schema specifications.

Field length

- 'Field length' - the field length will show the minimum and maximum number of characters allowed in the field. Some data items may have a fixed length, in these circumstances the fixed length of the field will be shown.

Monetary amounts

- 'Monetary amounts' – All monetary amounts are submitted as 'pounds and pence' (two pence digits). Where the amount must have the 'pence' figure as zero i.e. 'whole pounds', this will be indicated within the business rules. The field length will indicate the maximum digits allowed in the field (including pence). The field length does not include a decimal point, a minus sign or a currency indicator e.g. field length 5 – the maximum positive amount allowed in the field is £999.99. The format for submission is detailed in the appropriate MIG or schema.

3. Character sets

Where a field does not conform to the following character sets the allowable characters will be specified within the business rules.

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	?

(Other characters are allowed in the XML schema but it is strongly recommended that these are not used within the online P14 and P35 submissions.)

NB - within XML and EDIFACT certain characters have additional functions. Details can be found within the technical specification for the service.

Character set B - PAYE reference character set

A-Z, a-z, 0-9, ampersand (&), apostrophe (') opening parenthesis ((), closing parenthesis ()), full stop (.) , asterisk (*), hyphen (-) and oblique (/)

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.

Character set C - Forename character set

A-Z, a-z, apostrophe (') and hyphen (-)

N. B. Space is not a valid character.

Character set D - Surname character set

A-Z, a-z, 0-9, comma (,), hyphen (-), apostrophe ('), ampersand (&), oblique (/), opening parenthesis ((), closing parenthesis ()), full stop (.) and space

4. Employer's P38A

The online messages will need the appropriate header and trailer details as detailed in the MIGs and XML schema. The following data items are specific to the PAYE end of year messages.

5. P38A Section

The Employer details contain data items that are common to the P14, P35 and P38A. Where this is appropriate the same item numbers have been used.

Employer details

5. HMRC Office number		
Status (Mandatory or optional)	M	
Business rules	Field length	
1. Numeric characters in the range 001 - 999.	3	

6. Employer PAYE reference		
Status (Mandatory or optional)	M	
Business rules	Field length	
1. Use character set B 2. 1st character must not be a space.	Min 1 Max 10	

7. Tax year		
Status (Mandatory or optional)	M	
Business rules	Field length	
1. Valid calendar date denoting the tax year ended. 2. Must contain 5 April 2008 in the appropriate format.	Refer to MIG or schema	

8. Employer's name		
Status (Mandatory or optional)	M	
Business rules	Field length	
1. Use Character Set A. 2. 1st character must not be space	Min 1 Max 35	

Declarations

200. P46 held declaration	
Status (Mandatory or optional)	M
Business rules	Field length
<p><i>NB</i> A declaration is required for each worker for whom the employer has not completed an end of year summary (P14) or P38(S), and the employer confirms:</p> <ol style="list-style-type: none"> 1) A form P46 is held, completed at either Statement A or Statement B by the worker; 2) The worker was paid less than the LEL every week or month. (Refer to the E12 in the employers annual pack for tax year 2007/2008 for the publicised LEL figures.) <ul style="list-style-type: none"> - If for each worker, you are able to answer 'YES' to both questions, a P46 held declaration is required. - If the answer to either question is NO for any worker, please complete, if appropriate, sections A and/or B and the P38A Completed declaration - If 'P46 held' equals 'yes' then the P38A declaration must be 'are due' on the P35. <ol style="list-style-type: none"> 1. Must be answered 'yes' or 'no' in the appropriate format 2. If the "P46 Held Declaration" is 'yes', the "P38A record count" must equal 0 (zero). 	<p>Refer to MIG or schema</p>

201. P38A completed declaration	
Status (Mandatory or optional)	M
Business rules	Field length
<p><i>NB</i> A declaration is required for the employer to confirm that to the best of their knowledge and belief:</p> <ol style="list-style-type: none"> i) No payments that need to be listed on the P38A were made; or ii) that the details given in sections A and/or B are correct and complete. <p>If P38A completed equals 'yes' then the P38A declaration on the P35 must be 'are due'</p> <ol style="list-style-type: none"> 1. Must be answered 'yes' or 'no' in the appropriate format 	<p>Refer to MIG or schema</p>

Employee details

NB Employee details (items 202 - 214) **must not** be completed if the "P46 Held Declaration" is completed as "yes".

If Employee details are present the first forename, surname, address line 1, postcode, work type, total pay and P38A section indicator must be present.

202. Employee's first forename or initial		
Status (Mandatory or optional)	M	
Business rules	Field length	
1. First character must be alpha. 2. Remaining characters must conform to Character Set C.	Min 1 Max 35	

203. Employee's second forename or initial		
Status (Mandatory or optional)	O	
Business rules	Field length	
1. First character must be alpha. 2. Remaining characters must conform to Character Set C.	Min 1 Max 35	

204. Employee's surname		
Status (Mandatory or optional)	M	
Business rules	Field length	
1. First character must be alpha. 2. Remaining characters must conform to Character Set D.	Min 1 Max 35	

205. Employee's address line 1		
Status (Mandatory or optional)	M	
Business rules	Field length	
1. Character set A - full Character Set	Min 1 Max 35	

206. Employee's address lines 2 - 4		
Status (Mandatory or optional)	O	
Business rules	Field length	
1. Designated Character Set A.	3 lines Minimum 1 Maximum 35 per line	

207. Employee's postcode		
Status (Mandatory or optional)	O	
Business rules	Field length	
<ol style="list-style-type: none"> Designated Character Set A.. If present first line of address must be present. 	Minimum 1 Maximum 8	

208. Employee's country		
Status (Mandatory or optional)	O	
Business rules	Field length	
<ol style="list-style-type: none"> Designated Character Set A.. If present first line of address must be present. 	Minimum 1 Maximum 35	

209. National Insurance Number		
Status (Mandatory or optional)	O	
Business rules	Field length	
<ol style="list-style-type: none"> Must be completed if known. Characters 1 & 2 must be alpha Characters 3 - 8 must be numeric. Character 9 must be alpha in the range A - D or a space. 	9	

210. Work type		
Status (Mandatory or optional)	M	
Business rules	Field length	
<ol style="list-style-type: none"> Designated Character Set A. 	Min 1 Max 35	

211. Date of starting		
Status (Mandatory or optional)	O	
Business rules	Field length	
<ol style="list-style-type: none"> If present, must contain a valid calendar date in the appropriate format 	Refer to MIG or schema	

212. Date of leaving	
Status (Mandatory or optional)	O
Business rules	Field length
1. If present, must contain a valid calendar date in the appropriate format.	Refer to MIG or schema

213. Total pay	
Status (Mandatory or optional)	M
Business rules	Field length
1. Numeric characters in the appropriate format. 2. Must be greater than zero.	Refer to MIG or schema for field format Max value £9999999.99 (9 numbers)

214. P38A section indicator	
Status (Mandatory or optional)	M
Business rules	Field length
1. Must be answered to indicate if section A or section B of the P38A has been completed for the employee. 2. Must be completed with either "A" or "B"	1

P38A Summary details

215. P38A record count	
Status (Mandatory or optional)	M
Business rules	Field length
1. The P38A record count value must equal the number of employee details submitted for either section A and/or B.	Min 1 Max 7

Appendix 1 - Changes to 2007-2008 P38A Business Validation rules.

1. The P38A business rules for 2007-2008 for the Internet and EDI submissions have been amalgamated into one "Quality Standard and Business Validation Rules" document which covers both Online services. The changes to the actual rules are detailed below.
2. Items renumbered to match those currently in the P14 and P35 QS and BVR document and P38A details numbered to start from 200.
3. Character sets defined
4. "Tax year" data item (previously known as 'Tax Year - Period End' in internet BVRs) -rule 2 added to specify the date to be used.
5. Item 200 - P46 Held Declaration changed from 'optional to 'mandatory'
 - rule 1 amended to include the option of a 'no' answer
 - rule 2 amended to ask " if declaration is 'yes'" instead of "if declaration is completed"
6. Item 201 - P38A completed declaration changed from 'optional' to 'mandatory'
 - rule 1 amended to include the option of a 'no' answer
7. Employees address standardised as comprising of 4 lines of up to 35 characters, a postcode and a country.
8. Employee details (items 202 to 214) - become unnecessary for P38A with the P46 Held declaration completed as 'yes'
9. **P38A section indicator** - has been made mandatory if the employee details are provided.
10. **P38A record count** - rules simplified to take out the dependency on the declarations. The field remains mandatory but can have a value of zero.

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11. Item 207 Postcode – changed to an Optional field instead of mandatory.
12. Item 212 Date of leaving – rule 2 removed (If present date of leaving must be later than date of starting).