

HM Revenue & Customs

EB5 (PAYE) / P46(Car)

Message Implementation Guidelines for P46(Car) Benefits

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DOCUMENT HISTORY

Version	Date	Author	Comments
1.0	24/07/09	Tony Burns	Original
1.1	24/08/09	Tony Burns	Minor amendments made to: DTM/DTM1 166 (Tax Year) to show that 2011 relates to Tax Year 2010/2/11. App B to include Q in the list of letters not used as a NINO Prefix.

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 the HMRC Office
GFF	Generic Flat File
HMRC	Her Majesty's Revenue & Customs
HMRC Office Number	Also known as Tax District Number and Tax Office Number
ICR	Interchange Control Reference
NINO	National Insurance Number
P46CAR	Communication routing name of the P46CAR Benefits message
Trading Partner	An EDI term for the Employer or Bureau exchanging data with HMRC

1. GETTING STARTED

1.1. Who Should Read This?

This document is aimed at everyone involved in the development of P46(Car) Benefits returns via EDI, particularly software designers and programmers producing the software for extracting the data from the expenses and benefits system.

1.2. What is This Message About?

The P46CAR Benefits return message is sent from an Employers/Bureaux payroll system to the HMRC system. The message is used to provide information to HMRC about the use of car(s) provided by an employer to an employee.

There are five "events" which are reported using this message. These events are signified by sending an "event indicator" which states what the particular employee P46CAR return is for. These are:

Event No.	Event	Event Question
1	First Car	Was a first car provided and also available for private use?
2	Not Used	
3	Second/Further Car	Has the employee or director been provided with a second or further car, which is available for private use?
4	Earning over £8,500/Director	Has the employee started to earn more than £8,500 a year, or become a director?
5	Car Withdrawn	Has a car provided to the employee or director been withdrawn and not replaced?

1.3. Frequency

This message is sent by an Employer/Bureau if there is a change that affects car benefits for an employee earning at the rate of £8,500 a year or more, or a director for whom a car is made available for private use.

The message can be sent if the availability dates, or the date the car was withdrawn, have been reached.

The message must reach HMRC before 22nd March in the tax year being reported e.g. 22nd March 2011 for the tax year 2010-2011.

1.4. Summary of Changes

This section documents the changes since the P46CAR Version 2.0 message. Version 2.0 messages will no longer be processed once Version 3.0 is live. Live Version 3.0 messages can be submitted for the 2010/11 Tax Year et seq. Test messages can be submitted from 5th October 2009.

The **structure** of the P46CAR version 3.0 message provided within this document has not changed from P46CAR Version 2.0.

The **data content** of the P46CAR Version 3.0 message provided within this document has changed from P46CAR Version 2.0 as follows:

New Fields:

- None

Amended Fields:

- The data type version in the GFF 4* header has changed from changed from 2.0 to 3.0.
- The message version number in the EDIFACT UNH segment has changed from 2 to 3.
- **Replacement Car Indicator ATT/ATT3 Qualifier 16:** The requirement for employers to tell HMRC about replacement company cars in year, via form P46(Car), has been removed. Consequently Qualifier 16 (Event No 2) is no longer used.
- **Multiple Car Indicator ATT/ATT3 Qualifier 20:** As a consequence of the removal of the Replacement Car Indicator, Qualifier 20 (Multiple Car Indicator) is no longer used.
- **Make and Model of Car Replaced ATT/ATT3 Qualifier 21:** As a consequence of the removal of the Replacement Car Indicator, Qualifier 21 (Make and Model of Car Replaced) is no longer used.
- **Engine Size of Car Replaced ATT/ATT3 Qualifier 22:** As a consequence of the removal of the Replacement Car Indicator, Qualifier 21 (Engine Size of Car Replaced) is no longer used.

The **branching diagram** of the P46CAR version 3.0 message provided within this document has not changed from the P46CAR version 2.0.

Documentation:

- Sections 5.1.1 & 5.2.1 (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.
- Sections 5.1.2, 5.1.3, 5.1.4, 5.1.5, 5.2.2, 5.2.3, 5.2.4 & 5.1.5 (GFF & EDIFACT Examples) have been removed as outlined above.

2. DATA FORMAT – GFF AND EDIFACT

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

2.1. Generic Flat File Format (GFF)

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

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

All interchanges within the transmission file must be of the same type, i.e. all P46CAR interchanges; there must not be a mix of interchanges within the one transmission file.

2.1.1. GFF Interchange

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

The 4* header also contains the ‘message type’ – in this case the P46CAR message.

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

2.1.2. GFF Submissions

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

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

2.1.3. Validation / Rejection

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

2.2. EDIFACT Format

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

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

All interchanges within the transmission file must be of the same type, i.e. all P46CAR interchanges; there must not be a mix of interchanges within the one transmission file.

2.2.1. EDIFACT Interchange

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

Each EDIFACT interchange must be uniquely identified by an Interchange Control Reference (ICR). The ICR is contained within the UNB Interchange Header.

An EDIFACT interchange can contain one or more EDIFACT messages.

All EDIFACT messages within the interchange must be of the same type, i.e. all P46CAR messages; there must not be a mix of messages within the one interchange.

2.2.2. EDIFACT Message

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

The UNH header also contains the ‘message type’ – in this case the P46CAR message.

2.2.3. EDIFACT Submissions

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

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

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

See examples below.

Example 1.

Transmission File1:

UNB

UNH - UNT for Employer 1

UNH - UNT for Employer 2

UNH - UNT for Employer 3

UNZ

Example 2.

Transmission File 1:

UNB, UNH - UNT, UNZ for Employer 1

UNB, UNH - UNT, UNZ for Employer 2

UNB, UNH - UNT, UNZ for Employer 3

Example 3.

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

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

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

2.2.4. Validation / Rejection

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

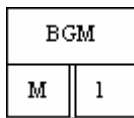
3. THE P46CAR MESSAGE

The following page shows the P46CAR branching diagram which, on the whole, applies to both the GFF interchange and the EDIFACT message.

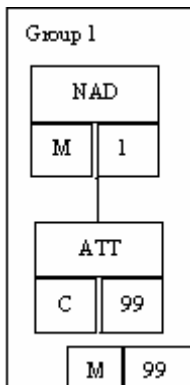
The UNH and UNT segments shown on the branching diagram only apply to the EDIFACT message; they do not apply to the GFF interchange, which starts with a 4* header record and is followed by a BGM1 record.

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 P46CAR message is for a NAD segment qualified with code BG (Employer) to be followed by an ATT segment qualified with code 7 (Employer reference number). The Group then repeats with a NAD qualified with code TC (Tax District) followed by an ATT segment qualified with code 17 (Tax District number).

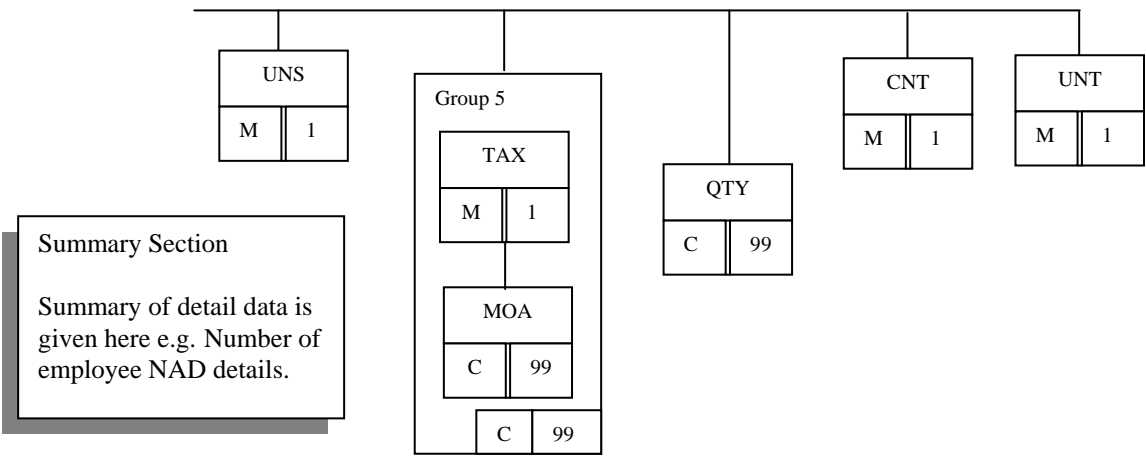
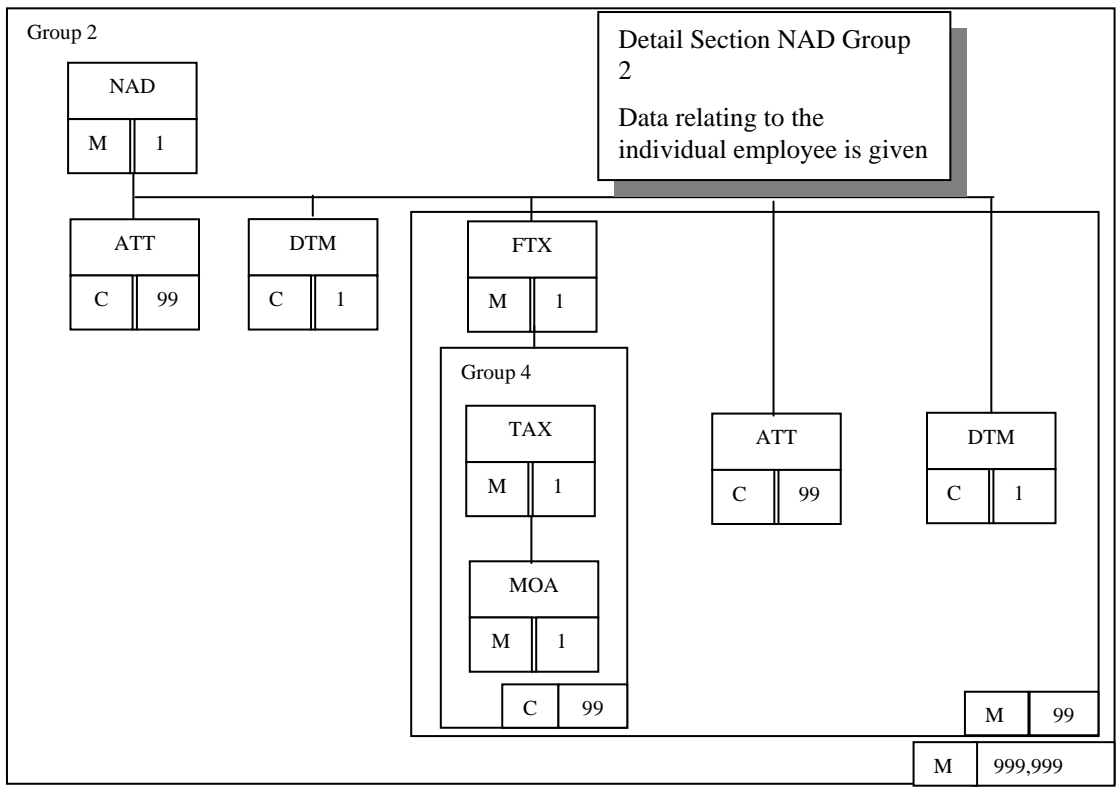
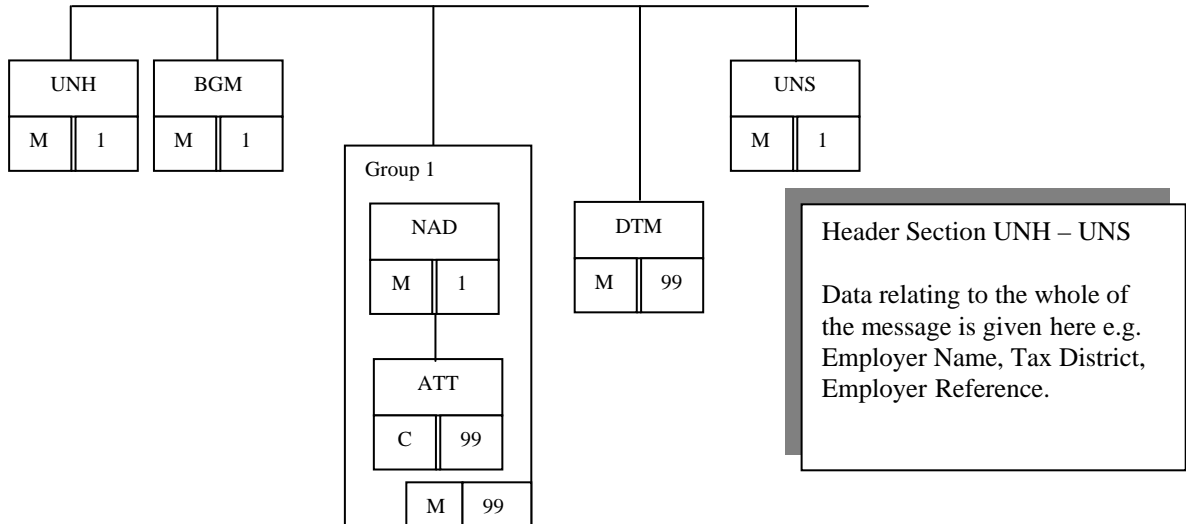
GFF

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

EDIFACT

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

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4. P46CAR DATA ITEMS

Section 4.2 below lists the business fields of the P46CAR that need to be extracted from the Expenses and Benefits system. The table indicates the segments and qualifier used to contain each of the fields and also indicates whether the business field is Mandatory, Dependent or Conditional.

e.g. Section 4.2 states that the HMRC Office (Tax district) number is Mandatory and must be contained within the ATT segment with qualifier = 17.

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

4.1. Field Status

4.1.1. Mandatory Fields

Mandatory fields are required by HMRC and must be provided (unless it is a zero monetary amount – see Section 6.4).

Mandatory fields must appear in the correct format.

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

4.1.2. Optional Fields

Optional fields 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 fields, e.g. Employee's date of birth is mandatory if the NINO is not provided.

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

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

4.2. Business Fields

Business Field	Status	Segment/ Record Name	Qualifier
Form Type	Mandatory	BGM / BGM1	11
Bureau Name and Address	Optional	NAD / NAD1A	BU
Employer Name and Address	Mandatory See Record Layout	NAD / NAD1A	BG
Employer PAYE Reference	Mandatory	ATT / ATT1	7
HMRC Office (Tax district) Address	Mandatory See Record Layout	NAD / NAD1A	TC
HMRC Office (Tax district) Number	Mandatory	ATT / ATT1	17
Tax year	Mandatory	DTM / DTM1	166
Date of message	Mandatory	DTM / DTM1	243
<i>(Employee details) one occurrence for each Employee up to 999,999 occurrences</i>			
Employee's address (Presence of BV is mandatory, address is conditional)	Mandatory	NAD / NAD2A	BV
Employee's surname	Mandatory	NAD / NAD2B	BV
Employee's first forename	Optional	NAD / NAD2B	BV
Employee's second forename	Optional	NAD / NAD2B	BV
National insurance number	Optional	ATT / ATT2	11
Gender	Optional. Mandatory if the NINO is not provided	ATT / ATT2	9
Date of Birth	Optional. Mandatory if the NINO is not provided	DTM/DTM2	329
<i>(Car details) one occurrence for each car up to 99 occurrences</i>			
Benefits in Kind indicator	Mandatory	FTX / FTX1	P46
Indicators - There must be at least one Indicator present, the allowable combinations of Indicators are: 1, 1 + 4, 3, 3 + 4, 4, 5.			
Indicator 1. First car indicator	Optional	ATT / ATT3	15
Indicator 2.	Not Used		
Indicator 3. Second / Further car indicator	Optional	ATT / ATT3	17
Indicator 4. Earning over £8500 / Director indicator	Optional	ATT / ATT3	18
Indicator 5. Car withdrawn indicator	Optional	ATT / ATT3	19
DTM3 667 and ATT3 23 and 24 are only applicable to Indicator 5; they must NOT be present for Indicators 1, 3 & 4.			
Date car withdrawn	Mandatory with Ind. 5	DTM / DTM3	667
Make and model of car withdrawn	Mandatory with Ind. 5	ATT / ATT3	23
Engine size of car withdrawn	Mandatory with Ind. 5	ATT / ATT3	24

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Business Field	Status	Segment/ Record Name	Qualifier
DTM3 375 and ATT3 25 to 27 are only applicable to Indicators 1, 3 & 4; they must NOT be present for Indicator 5.			
Date car first registered	Mandatory with Ind. 1, 3 & 4	DTM / DTM3	375
Make and model of car provided	Mandatory with Ind. 1, 3 & 4	ATT / ATT3	25
Engine size of car provided	Mandatory with Ind. 1, 3 & 4	ATT / ATT3	26
Fuel Type	Mandatory with Ind. 1, 3 & 4	ATT / ATT3	27
ATT3 28 to 30 are mutually exclusive; only one of these fields must be provided.			
CO2 Emissions figure	Optional with Ind. 1, 3 & 4	ATT / ATT3	28
Pre-1998 indicator	Optional with Ind. 1, 3 & 4	ATT / ATT3	29
No Approved CO2 indicator	Optional with Ind. 1, 3 & 4	ATT / ATT3	30
DTM3 488, TAX1/MOA1 43, 60, 21 and 5, ATT3 31 to 33 are only applicable to Indicators 1, 3 & 4; they must NOT be present for Indicator 5.			
Date car first available	Mandatory with Ind. 1, 3 & 4	DTM / DTM3	488
List price of car	Mandatory with Ind. 1, 3 & 4	TAX&MOA /TAX1&MOA1	43
Price of accessories fitted when first made available	Mandatory with Ind. 1, 3 & 4	TAX&MOA /TAX1&MOA1	60
Employee capital contributions	Mandatory with Ind. 1, 3 & 4	TAX&MOA /TAX1&MOA1	21
Employee contributions	Mandatory with Ind. 1, 3 & 4	TAX&MOA /TAX1&MOA1	5
Interval of payment	Mandatory if Employee contributions > 0	ATT / ATT3	31
Fuel for private use indicator	Optional with Ind. 1, 3 & 4	ATT / ATT3	32
Employee fuel contribution indicator	Optional with Ind. 1, 3 & 4	ATT / ATT3	33
End of Car details			
End of Employee details			
Grand total number of employee entries (in this submission)	Mandatory	QTY / QTY1	I
Control Total	Mandatory	CNT / CNT1	

5. RECORD LAYOUTS

5.1. GFF LAYOUT

A GFF interchange is made up of a 4* header record followed by several fixed-length records specific to the P46CAR.

These P46CAR records are made up of fixed-length fields which are delimited by a space character (not shown in table below).

Each P46CAR interchange is made up of a Header section (records BGM1 to UNS1), containing data relating to the whole interchange e.g. Employer Tax District; a Detail section (records NAD2A to UNS2) containing one or more individual employee details and a Trailer section (records QTY1 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 may be terminated with either a line feed LF or a carriage return/line feed CR/LF.

The format of the data is indicated as follows:-

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

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

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

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

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

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

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

The records and their contents used in the P46CAR interchange are shown in the following table.

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

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Record Name	Record Description	From	To	Format / Length	Record Contents	Business Rules
	Mandatory Record					
4 * Header	Header Identifier	1	4	an4	Must contain ****	
	Header Version	5	8	an4	Must contain "001A"	
	Data Type	9	16	an8	Must contain "P46CAR"	
	Data Type Version	17	20	an4	Must contain "3.0 "	
	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 6.1
	Test Indicator	92	92	an1	Must contain space for a Live interchange "1" for a Test interchange	
	Urgent Marker	93	93	a1	Must contain space	
	Transmission date	94	101	n8	Must contain Format must be CCYYMMDD	
	Transmission time	102	107	n6	Must contain Format must be HHMMSS	
	Unique Reference	108	121	n14	Must contain An incrementing count for each new 4* header	See Processing Checklist 6.3
	Sender Sub-Address	122	135	a14	Must contain spaces	
	Recipient Sub-Address	136	149	a14	Must contain spaces	
GFF example: ****001AP46CAR 3.0 SENDER ID HMRC 2010060209354800000000000001 For Live transmissions						
GFF example: ****001AP46CAR 3.0 SENDER ID HMRC 1 2010060209354800000000000001 For Test transmissions						
	Mandatory Record					
BGM1	Beginning of Message	1	5		Must contain BGM1	
	Form type	7	9	an3	Must contain 11	11 = code for P46(Car)
GFF example: BGM1 11						

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Record Name	Record Description	From	To	Format / Length	Record Contents	Business Rules
	Optional Record					This record is only required if you want to specify a Bureau name
NAD1A	Name and Address	1	5		Must contain NAD1A	
	Party qualifier	7	9	an3	Must contain BU	BU = code for Bureau
	Address Line 1	11	45	an35	Must contain Address Line 1 or spaces – 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 Address Line 5 or spaces – format an..35	
GFF example: NAD1A BU						
	Optional Record					
NAD1B	Name and Address	1	5		Must contain NAD1B	This record is only required if you want to specify the Bureau name
	Party Name	7	41	an35	Must contain Bureau Name – format an..35	
	Postcode	43	51	an9	Must contain Bureau Postcode or spaces – format an..9	
GFF example: NAD1B BUREAU NAME AB3 2LZ						
	Mandatory Record					
NAD1A	Name and Address (1st record)	1	5		Must contain NAD1A	Required to qualify following ATT1 Employer Reference record
	Party qualifier	7	9	an3	Must contain BG	BG = code for Employer
	Address Line 1	11	45	an35	Must contain Address Line 1 or spaces – 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 Address Line 5 or spaces – format an..35	
GFF example: NAD1A BG						

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Record Name	Record Description	From	To	Format / Length	Record Contents	Business Rules
	Mandatory Record					
NAD1B	Name and Address (2nd record)	1	5		Must contain NAD1B	
	Party Name	7	41	an35	Must contain Employer Name – format an..35	1st character must be present and not space
	Postcode	43	51	an9	Must contain Employer Postcode or spaces – format an..9	
GFF example: NAD1B EMPLOYER NAME AB3 2LZ						
	Mandatory Record					
ATT1	Attribute of Employer	1	5		Must contain ATT1	
	Attribute qualifier	7	9	an3	Must contain 7	7 = code for Employer PAYE Reference
	Attribute	11	45	an35	Must contain Employer PAYE Reference – format an..10	All characters must be A-Z or 0-9 The combination of Tax district number and Employer PAYE Reference must be valid for live submissions
GFF example: ATT1 7 AZ12345						
	Mandatory Record					
NAD1A	Name and Address (1st record)	1	5		Must contain NAD1A	Required to qualify following ATT1 Tax District Number record
	Party qualifier	7	9	an3	Must contain TC	TC = code for Tax Office
	Spaces	11	189	an179	Must contain Spaces	
GFF example: NAD1A TC						
	Optional Record					
NAD1B	Name and Address (2nd record)	1	5		Must contain NAD1B	This record is only required if you want to specify the Tax District name
	Party Name	7	41	an35	Must contain Tax District Name – format an..35	
	Postcode	43	51	an9	Must contain Spaces	
GFF example: NAD1B TAX DISTRICT NAME						
	Mandatory Record					
ATT1	Attribute of Tax Office	1	5		Must contain ATT1	
	Attribute qualifier	7	9	an3	Must contain 17	17 = code for Tax District Number
	Attribute	11	45	An35	Must contain Tax district Number – format n3	Must be > 0
GFF example: ATT1 17 123						

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Record Name	Record Description	From	To	Format / Length	Record Contents	Business Rules
	Mandatory Record					
DTM1	Date and Time	1	5		Must contain DTM1	
	Date qualifier	7	9	an3	Must contain 243	243 = code for Date of Message
	Date	11	45	An35	Must contain Date of message - format CCYYMMDD	
	Date format qualifier	47	49	an3	Must contain 102	102 = code for format CCYYMMDD
GFF example: DTM1 243 20100602 102						
	Mandatory Record					
DTM1	Date and Time	1	5		Must contain DTM1	
	Date qualifier	7	9	an3	Must contain 166	166 = code for Tax year
	Date	11	45	An35	Must contain The tax year to which the return refers - format CCYY.	The calendar year in which the tax year ends e.g. 2011 relates to tax year 2010/2011. Must be Current Tax Year
	Date format qualifier	47	49	an3	Must contain 602	602 = code for format CCYY
GFF example: DTM1 166 2011 602						
	Mandatory Record					
UNS1	Section Identifier	1	5		Must contain UNS1	
GFF example: UNS1						
	Mandatory Record					
NAD2A	Name and Address (1st record)	1	5		Must contain NAD2A	
	Party qualifier	7	9	an3	Must contain BV	BV = code for Employee
	Address Line 1	11	45	an35	Must contain Address Line 1 or spaces – 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 Address Line 5 or spaces – format an..35	
GFF example: NAD2A BV 1 CARDBOARD LANE TELFORD SHROPSHIRE						

Message Implementation Guidelines for P46(CAR) Benefits

Record Name	Record Description	From	To	Format / Length	Record Contents	Business Rules
	Mandatory Record					
NAD2B	Name and Address (2nd record)	1	5		Must contain NAD2B	
	Surname	7	41	an35	Must contain Employee Surname – format an..35	Must be A-Z, space, hyphen or apostrophe. 1 st character must not be space
	1st Forename	43	77	an35	Must contain Employee 1 st Forename or spaces – format an..35	1 st character must be alpha
	2nd Forename	79	113	an35	Must contain Employee 2 nd Forename or spaces – format an..35	If present 1 st character must be alpha
	Title	115	149	an35	Must contain Employee Title or spaces – format an..35	
	Honours	151	185	an35	Must contain Employee Honours or spaces – format an..35	
	Spaces	187	195	an9	Must contain Spaces	
GFF example: NAD2B THYME JUSTIN EDWARD MR						
	Optional Record					
ATT2	Attribute of Employee	1	5		Must contain ATT2	
	Attribute qualifier	7	9	an3	Must contain 11	11 = code for NINO
	Attribute	11	45	an35	Must contain Employee's National Insurance Number format – an..9	Characters 1 & 2 must be alpha and must be one of the published National Insurance Number prefixes – See Appendix B Characters 3 – 8 must be numeric Character 9 must be A, B, C, D or space
GFF example: ATT2 11 AB123456C						
	Optional Record					
ATT2	Attribute of Employee	1	5		Must contain ATT2	Mandatory if Employee's National Insurance Number not provided
	Attribute qualifier	7	9	an3	Must contain 9	9 = qualifier for Gender indicator
	Attribute	11	45	an35	Must contain Gender indicator, format a1	Must be completed if the NINO is not provided Must be M (male) or F (female) if present
GFF example: ATT2 9 M						

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Record Name	Record Description	From	To	Format / Length	Record Contents	Business Rules
	Mandatory Record					
ATT3	Attribute of event	1	5		Must contain ATT3	
	Attribute qualifier	7	9	an3	Must contain 15 or 17 or 18 or 19	This record states which event this P46CAR occurrence is reporting. If a combination of events e.g. Indicator 1 + 4 occurs, this record is repeated i.e. first occurrence is ATT3 15, second occurrence is ATT3 18.
	Attribute	11	45	an35	Not used	Presence of segment acts as indicator
GFF example: ATT3 15						
	Optional Record					
ATT3	Attribute of car withdrawn	1	5		Must contain ATT3	Mandatory when ATT3 19 (Indicator 5) is used
	Attribute qualifier	7	9	an3	Must contain 23	23 = code for Make and model of car withdrawn
	Attribute	11	45	an35	Must contain Make and model of car withdrawn – format an..35	
GFF example: ATT3 23 FORD MONDEO						
	Optional Record					
ATT3	Attribute of car withdrawn	1	5		Must contain ATT3	Mandatory when ATT3 19 (Indicator 5) is used
	Attribute qualifier	7	9	an3	Must contain 24	24 = code for Engine size of car withdrawn
	Attribute	11	45	an35	Must contain Engine size of car withdrawn – format n..4	Enter actual engine size e.g. 1998 Use 0 (zero) to indicate no engine size e.g. electric car; otherwise minimum value = 49cc
GFF example: ATT3 24 1998						
	Optional Record					
ATT3	Attribute of car provided	1	5		Must contain ATT3	Mandatory when ATT3 15, 17 or 18, (Indicators 1, 3 or 4) are used
	Attribute qualifier	7	9	an3	Must contain 25	25 = code for Make and model of car provided
	Attribute	11	45	an35	Must contain Make and model of car provided – format an..35	
GFF example: ATT3 25 VAUXHALL VECTRA						

Message Implementation Guidelines for P46(CAR) Benefits

Record Name	Record Description	From	To	Format / Length	Record Contents	Business Rules
	Optional Record					
ATT3	Attribute of car provided	1	5		Must contain ATT3	Mandatory when ATT3 15, 17 or 18 (Indicators 1, 3 or 4) are used
	Attribute qualifier	7	9	an3	Must contain 26	26 = code for Engine size of car provided
	Attribute	11	45	an35	Must contain Engine size of car provided – format n..4	Enter actual engine size e.g. 1998 Use 0 (zero) to indicate no engine size e.g electric car; otherwise minimum value = 49cc
GFF example: ATT3 26 1998						
	Optional Record					
ATT3	Attribute of car provided	1	5		Must contain ATT3	Mandatory when ATT3 15, 17 or 18 (Indicators 1, 3 or 4) are used
	Attribute qualifier	7	9	an3	Must contain 27	27 = code for Fuel type
	Attribute	11	45	an35	Must contain Fuel type – format a l	P = Petrol , D = Diesel , L = Euro IV emissions standard diesel, H = Hybrid electric, E = Electricity only, B = Bi-fuel, C = Conversion or older Bi-fuel, G = E85 Compliant
GFF example: ATT3 27 P						
						ATT3 28, 29 and 30 are mutually exclusive, one must be present when ATT3 15, 17 or 18 (Indicators 1, 3 or 4) are used
	Optional Record					
ATT3	Attribute of car provided	1	5		Must contain ATT3	
	Attribute qualifier	7	9	an3	Must contain 28	28 = code for CO2 Emissions figure
	Attribute	11	45	an35	Must contain CO2 Emissions figure – format n..3	For cars registered on or after 1 st January 1998 please give the approved CO2 Emissions figure, in "Grams of CO2 per Kilometre", at the date of first registration. Must not be used if “No Approved CO2 indicator” is present Must not be used if “Pre-1998 indicator” is present Must not be used if “Fuel Type” is “E”
GFF example: ATT3 28 727						

Message Implementation Guidelines for P46(CAR) Benefits

Record Name	Record Description	From	To	Format / Length	Record Contents	Business Rules
	Optional Record					
ATT3	Attribute of car provided	1	5		Must contain ATT3	
	Attribute qualifier	7	9	an3	Must contain 29	29 = code for Pre-1998 indicator
	Attribute	11	45	an35	Not used	Presence of segment acts as indicator Was the car first registered before 1998? Can only be used if "Date car first registered" is earlier than 01.01.98 Can only be used where "CO2 Emissions figure" is not present
GFF example: ATT3 29						
	Optional Record					Mandatory if "Fuel Type" is "E"
ATT3	Attribute of car provided	1	5		Must contain ATT3	
	Attribute qualifier	7	9	an3	Must contain 30	30 = code for No approved CO2 indicator
	Attribute	11	45	an35	Not used	Presence of segment acts as indicator Please state if the car was registered on 01.01.98 or later and there is no approved CO2 Emissions figure, i.e. for imports from outside the European Community. Can only be used if "Date car first registered" is 01.01.98 or later Can only be used where "CO2 Emissions figure" is not present
GFF example: ATT3 30						
	Optional Record					
ATT3	Attribute of car provided	1	5		Must contain ATT3	Mandatory when ATT3 15, 17 or 18 (Indicators 1, 3 or 4) are used and Employee contributions TAX1/MOA1 5 is > 0
	Attribute qualifier	7	9	an3	Must contain 31	31 = code for Interval of payment
	Attribute	11	45	an35	Must contain	Interval of payment of amount paid by employee for private use - format a l Need not be provided if the employee makes zero contributions If provided, it must be one of the following: W = Weekly, M = Monthly, Q = Quarterly, Y = Yearly
GFF example: ATT3 31 M						

Message Implementation Guidelines for P46(CAR) Benefits

Record Name	Record Description	From	To	Format / Length	Record Contents	Business Rules
	Optional Record					
ATT3	Attribute of car provided	1	5		Must contain ATT3	
	Attribute qualifier	7	9	an3	Must contain 32	32 = code for Fuel for private use indicator (Is fuel for private use provided with this car?)
	Attribute	11	45	an35	Not used	Presence of segment acts as indicator Must not be present if "Fuel Type" = E
GFF example: ATT3 32						
	Optional Record					
ATT3	Attribute of car provided	1	5		Must contain ATT3	
	Attribute qualifier	7	9	an3	Must contain 33	33 = code for Employee fuel contribution (Does the employee pay for all fuel used and will they continue to do so?)
	Attribute	11	45	an35	Not used	Presence of segment acts as indicator Can only be used if "Fuel for private use indicator" is present
GFF example: ATT3 33						
	Optional Record					
DTM3	Date and Time	1	5		Must contain DTM3	Mandatory when ATT3 15, 17 or 18 (Indicators 1, 3 or 4) are used
	Date qualifier	7	9	an3	Must contain 375	375 = code for Date first registered
	Date	11	45	an35	Must contain Date car first registered - format CCYYMMDD	Must not be later than "Date of Message"
	Date	47	49	an3	Must contain 102	102 = code for format CCYYMMDD
GFF example: DTM3 375 20090501 102						
	Optional Record					
DTM3	Date and Time	1	5		Must contain DTM3	Mandatory when ATT3 15, 17 or 18 (Indicators 1, 3 o 4) are used
	Date qualifier	7	9	an3	Must contain 488	488 = code for Date car first available
	Date	11	45	an35	Must contain Date car first available - format CCYYMMDD	Must not be later than "Date of Message" Must be after start of Current Tax Year Must not be earlier than "Date car first registered"
	Date	47	49	an3	Must contain 102	
GFF example: DTM3 488 20100505 102						

Message Implementation Guidelines for P46(CAR) Benefits

Record Name	Record Description	From	To	Format / Length	Record Contents	Business Rules
	Optional Record					
DTM3	Date and Time	1	5		Must contain DTM3	Mandatory when ATT3 19 (Indicator 5) is used
	Date qualifier	7	9	an3	Must contain 667	667 = code for Date car withdrawn
	Date	11	45	an35	Must contain Date car withdrawn - format CCYYMMDD	Must not be later than "Date of Message" Must be after start of Current Tax Year
	Date	47	49	an3	Must contain 102	
GFF example: DTM3 667 20100501 102						
Further employee details (NAD2A through DTM3 records) may be included here						
	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 I	I = code for Total number of P46CAR records
	Quantity	11	25	n15	Must contain Total Number of Employees – format n..8	
GFF example: QTY1 I 0000000000000001						
	Mandatory Record					
CNT1	Control - Number of NAD2A through DTM3 records	1	5		Must contain CNT1	
	Total number of details	7	24	n18	Must contain Number of NAD2A through DTM3 records (same as Number of Employees) – format n..8	
GFF example: CNT1 000000000000000001						

5.1.1. GFF P46CAR Example

Examples of a P46CAR GFF messages can be found on the HMRC Website at: http://www.hmrc.gov.uk/ebu/ebu_paye_ts.htm.

5.2. EDIFACT LAYOUT

An EDIFACT message is made up of segments of data.

The segments used in the P46CAR message are shown below.

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

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

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

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

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

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

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

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

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

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

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

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

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

The layout below shows that the Employer has a single attribute – Employer reference number, but the Employee has many attributes.

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

The ATT segment layout below shows that the first element is a Stand-alone element, (it does not start with an S or C), numbered 9017. The data carried in 9017 is the attribute function qualifier which in the P46CAR 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 P46CAR 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 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

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

Message Implementation Guidelines for P46(CAR) Benefits

Segment Name	EDIFACT Element Name	Segment Content	Contents		Business Rules
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	
	S003	INTERCHANGE RECIPIENT			
	0010	Recipient identification	Must contain	THE HMRC RECEIVER ID	As advised during the Registration Process see section 6.1
	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	
	0026	APPLICATION REFERENCE	May contain	EEC	
	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+SENDER ID+RECEIVER ID+100602:0730+2++EEC' For Live transmissions					
EDIFACT example: UNB+UNOA:1+SENDER ID+RECEIVER ID+100602:0730+2++EEC+++1' For Test transmissions					

Message Implementation Guidelines for P46(CAR) Benefits

Segment Name	EDIFACT Element Name	Segment Content	Contents		Business Rules
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	P46CAR	
	0052	Message version number	Must contain	3	
	0054	Message release number	Must contain	0	
	0051	Controlling agency	Must contain	IR	
EDIFACT example: UNH+1+P46CAR:2:0:IR'					
BGM – Beginning of Message			Mandatory Segment		
	C002	DOCUMENT/MESSAGE NAME			
	1001	Document name, coded	Must contain	11	11 = code for P46(Car)
	1131	Code list qualifier	Must contain	5	
	3055	Code list agency	Must contain	IR	
EDIFACT example: BGM+11:5:IR'					

Message Implementation Guidelines for P46(CAR) Benefits

Segment Name	EDIFACT Element Name	Segment Content	Contents		Business Rules
NAD – Name and Address			Optional Segment		This record is only required if you want to specify a Bureau name
	3035	PARTY QUALIFIER	Must contain	BU	
	C082	PARTY IDENTIFICATION DETAILS	Not used		
	C058	NAME AND ADDRESS	If used		
	3124	Name and address line	Must contain	Address Line 1 - format an..35	
	3124	Name and address line	May contain	Address Line 2 - format an..35	
	3124	Name and address line	May contain	Address Line 3 - format an..35	
	3124	Name and address line	May contain	Address Line 4 - format an..35	
	3124	Name and address line	May contain	Address Line 5 - format an..35	
	C080	PARTY NAME			
	3036	Party name	Must contain	Employer name - format an..35	
	C059	STREET	Not used		
	3164	CITY NAME	Not used		
	3229	COUNTRY SUB-ENTITY IDENTIFICATION	Not used		
	3251	POSTCODE IDENTIFICATION	May contain	Postcode - format an..9	
EDIFACT example: NAD+BU+++BUREAU NAME'					

Message Implementation Guidelines for P46(CAR) Benefits

Segment Name	EDIFACT Element Name	Segment Content	Contents		Business Rules
NAD – Name and Address			Mandatory Segment		Required to qualify following ATT segment
	3035	PARTY QUALIFIER	Must contain	BG	BG = code for Employer
	C082	PARTY IDENTIFICATION DETAILS	Not used		
	C058	NAME AND ADDRESS	If used		
	3124	Name and address line	Must contain	Address Line 1 – format an..35	1 st character must not be blank
	3124	Name and address line	May contain	Address Line 2 – format an..35	
	3124	Name and address line	May contain	Address Line 3 – format an..35	
	3124	Name and address line	May contain	Address Line 4 – format an..35	
	3124	Name and address line	May contain	Address Line 5 – format an..35	
	C080	PARTY NAME			
	3036	Party name	Must contain	Employer name - format an..35	
	C059	STREET	Not used		
	3164	CITY NAME	Not used		
	3229	COUNTRY SUB-ENTITY IDENTIFICATION	Not used		
	3251	POSTCODE IDENTIFICATION	May contain	Postcode – format an..9	
EDIFACT example: NAD+BG+++EMPLOYER NAME'					

Message Implementation Guidelines for P46(CAR) Benefits

Segment Name	EDIFACT Element Name	Segment Content	Contents		Business Rules
ATT – Attribute of Employer			Mandatory Segment		
	9017	ATTRIBUTE FUNCTION QUALIFIER	Must contain	ZZZ	ZZZ = code for Mutually defined
	C955	ATTRIBUTE TYPE	Not used		
	C956	ATTRIBUTE DETAILS			
	9019	Attribute, coded	Must contain	7	7 = code 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	All characters must be A-Z or 0-9 The combination of Tax District Number and Employer PAYE Reference must be valid for live submissions
EDIFACT example: ATT+ZZZ++7:2:IR:AZ12345'					
NAD – Name and Address			Mandatory Segment		Required to qualify following ATT segment
	3035	PARTY QUALIFIER	Must contain	TC	TC = code for Tax Office
	C082	PARTY IDENTIFICATION DETAILS	Not used		
	C058	NAME AND ADDRESS	Not used		
	C080	PARTY NAME	If used		
	3036	Party name	May contain	Tax District Name	
EDIFACT example: NAD+TC'					

Message Implementation Guidelines for P46(CAR) Benefits

Segment Name	EDIFACT Element Name	Segment Content	Contents		Business Rules
ATT – Attribute of Tax Office			Mandatory Segment		
	9017	ATTRIBUTE FUNCTION QUALIFIER	Must contain	ZZZ	ZZZ = code for Mutually defined
	C955	ATTRIBUTE TYPE	Not used		
	C956	ATTRIBUTE DETAILS			
	9019	Attribute, coded	Must contain	17	17 = code for Tax District Number
	1131	Code list qualifier	Must contain	2	
	3055	Code list agency	Must contain	IR	
	9018	Attribute	Must contain	Tax District Number - format n3	Must be > 0
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 = code for Date of Message
	2380	Date period	Must contain	Date of Message - format CCYYMMDD	
	2379	Date period format qualifier	Must contain	102	102 = code for format CCYYMMDD
EDIFACT example: DTM+243:20100602:102'					
DTM – Date and Time			Mandatory Segment		
	C507	DATE/TIME/PERIOD			
	2005	Date period qualifier	Must contain	166	166 = code for Tax year
	2380	Date period	Must contain	The tax year to which the return refers - format CCYY.	The calendar year in which the tax year ends e.g. 2011 relates to tax year 2009/2010. Must be Current Tax Year
	2379	Date period format qualifier	Must contain	602	602 = code for format CCYY
EDIFACT example: DTM+166:2011:602'					

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Segment Name	EDIFACT Element Name	Segment Content	Contents		Business Rules
UNS – Section Identifier			Mandatory Segment		
	0081	Section Identifier	Must contain	D	D = code for Detail
EDIFACT example: UNS+D'					
NAD – Name and Address			Mandatory Segment		
	3035	PARTY QUALIFIER	Must contain	BV	BV = code for Employee
	C082	PARTY IDENTIFICATION DETAILS	Not used		
	C058	NAME AND ADDRESS	If used		
	3124	Name and address line	Must contain	Address Line 1 – format an..35	
	3124	Name and address line	May contain	Address Line 2 – format an..35	
	3124	Name and address line	May contain	Address Line 3 – format an..35	
	3124	Name and address line	May contain	Address Line 4 – format an..35	
	3124	Name and address line	May contain	Address Line 5 – format an..35	
	C080	PARTY NAME			
	3036	Party name	Must contain	Surname	Must be A-Z, space, hyphen or apostrophe. 1 st character must not be space
	3036	Party name	May contain	May contain 1 st Forename	
	3036	Party name	May contain	May contain 2 nd Forename	
	3036	Party name	May contain	May contain Title	
	3036	Party name	May contain	May contain Honours	
	C059	STREET	Not used		
	3164	CITY NAME	Not used		
	3229	COUNTRY SUB-ENTITY IDENTIFICATION	Not used		
	3251	POSTCODE IDENTIFICATION	May contain	Postcode	
EDIFACT example: NAD+Bv++1 CARDBOARD LANE:TELFORD:SHROPSHIRE+THYME:JUSTIN:EDWARD:MR++++TL9 9ZZ'					

Message Implementation Guidelines for P46(CAR) Benefits

Segment Name	EDIFACT Element Name	Segment Content	Contents		Business Rules
ATT – Attribute of Employee			Optional Segment		
	9017	ATTRIBUTE FUNCTION QUALIFIER	Must contain	ZZZ	ZZZ = code for Mutually defined
	C955	ATTRIBUTE TYPE	Not used		
	C956	ATTRIBUTE DETAILS			
	9019	Attribute, coded	Must contain	11	11 = code for NINO
	1131	Code list qualifier	Must contain	2	
	3055	Code list agency	Must contain	IR	
	9018	Attribute	Must contain	Employee's National Insurance Number format – an..9	Characters 1 & 2 must be alpha and must be one of the published National Insurance Number prefixes – See Appendix B Characters 3 – 8 must be numeric Character 9 must be A, B, C, D or space
EDIFACT example: ATT+ZZZ++11:2:IR:AB123456C'					
ATT – Attribute of Employee			Optional Segment		Mandatory if Employee's National Insurance Number not provided
	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	9	9 = qualifier for Gender indicator
	1131	Code list qualifier	Must contain	2	
	3055	Code list agency	Must contain	IR	
	9018	Attribute	Must contain	Gender indicator, format a1	Must be M (male) or F (female)
EDIFACT example: ATT+ZZZ++9:2:IR:M'					

Message Implementation Guidelines for P46(CAR) Benefits

Segment Name	EDIFACT Element Name	Segment Content	Contents		Business Rules
DTM – Date and Time			Optional Segment		Mandatory if Employee’s National Insurance Number not provided
	C507	DATE/TIME PERIOD			
	2005	Date period qualifier	Must contain	329	329 = qualifier for Date of birth
	2380	Date period	Must contain	Date of birth - format CCYYMMDD	Must be earlier that the current date
	2379	Date period format qualifier	Must contain	102	102 = qualifier for format CCYYMMDD
EDIFACT example: DTM+329:19781001:102'					
FTX – Free Text			Mandatory Segment		
	4451	TEXT SUBJECT QUALIFIER	Must contain	ZZZ	ZZZ = code for Mutually defined
	4453	TEXT FUNCTION, CODED	Not used		
	C107	TEXT REFERENCE			
	9019	Attribute, coded	Must contain	P46	P46 = code for Benefits in Kind
	1131	Code list qualifier	Must contain	8	
	3055	Code list agency	Must contain	IR	
EDIFACT example: FTX+ZZZ++P46:8:IR'					
TAX – Tax Details			Optional Segment		Required to qualify following MOA segment
	5823	TAX DETAILS	Must contain	9	
	C241	DUTY/TAX/FEE TYPE			
	5153	Tax type, coded	Must contain	43	43 = code for List price of car
	1131	Code list qualifier	Must contain	10	
	3055	Code list agency	Must contain	IR	
EDIFACT example: TAX+9+43:10:IR'					

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Segment Name	EDIFACT Element Name	Segment Content	Contents		Business Rules
MOA – Monetary Amount			Optional Segment		
	C156	MONETARY AMOUNT			
	5025	Monetary amount qualifier	Must contain	ZZZ	ZZZ = code for Mutually defined
	5044	Monetary amount	Must contain	List price of car in pence – format n..8	
	6345	Currency, coded	May contain	GBP (Pounds Sterling)	
EDIFACT example: MOA+ZZZ:2000000'					
TAX – Tax Details			Optional Segment		
	5823	TAX DETAILS	Must contain	9	Required to qualify following MOA segment
	C241	DUTY/TAX/FEE TYPE			
	5153	Tax type, coded	Must contain	60	60 = code for Price of accessories fitted when first made available
	1131	Code list qualifier	Must contain	10	
	3055	Code list agency	Must contain	IR	
EDIFACT example: TAX+9+60:10:IR'					
MOA – Monetary Amount			Optional Segment		
	C156	MONETARY AMOUNT			
	5025	Monetary amount qualifier	Must contain	ZZZ	
	5044	Monetary amount	Must contain	Price of accessories fitted when first made available in pence –format n..7	Must be present even if Price of accessories is zero, value = 0
	6345	Currency, coded	May contain	GBP (Pounds Sterling)	
EDIFACT example: MOA+ZZZ:10000'					

Message Implementation Guidelines for P46(CAR) Benefits

Segment Name	EDIFACT Element Name	Segment Content	Contents		Business Rules
TAX – Tax Details			Optional Segment		
	5823	TAX DETAILS	Must contain	9	Required to qualify following MOA segment
	C241	DUTY/TAX/FEE TYPE			
	5153	Tax type, coded	Must contain	21	21 = code for Employee capital contributions towards cost
	1131	Code list qualifier	Must contain	10	
	3055	Code list agency	Must contain	IR	
EDIFACT example: TAX+9+21:10:IR'					
MOA – Monetary Amount			Optional Segment		
	C156	MONETARY AMOUNT			
	5025	Monetary amount qualifier	Must contain	ZZZ	
	5044	Monetary amount	Must contain	Employee capital contributions in pence – format n..6	Must be present even if employee makes zero contributions, value = 0
	6345	Currency, coded	May contain	GBP (Pounds Sterling)	
EDIFACT example: MOA+ZZZ:300000'					
TAX – Tax Details			Optional Segment		
	5823	TAX DETAILS	Must contain	9	Required to qualify following MOA segment
	C241	DUTY/TAX/FEE TYPE			
	5153	Tax type, coded	Must contain	5	5 = code for Amount paid by employee for private use
	1131	Code list qualifier	Must contain	10	
	3055	Code list agency	Must contain	IR	
EDIFACT example: TAX+9+5:10:IR'					

Message Implementation Guidelines for P46(CAR) Benefits

Segment Name	EDIFACT Element Name	Segment Content	Contents		Business Rules
MOA – Monetary Amount			Optional Segment		
	C156	MONETARY AMOUNT			
	5025	Monetary amount qualifier	Must contain	ZZZ	
	5044	Monetary amount	Must contain	Amount paid by employee for private use in pence – format n..6	Must be present even if employee makes zero contributions, value = 0 Interval of payment given in ATT 31 below
	6345	Currency, coded	May contain	GBP (Pounds Sterling)	
EDIFACT example: MOA+ZZZ:1000'					
ATT – Attribute of event			Mandatory Segment		
	9017	ATTRIBUTE FUNCTION QUALIFIER	Must contain	ZZZ	ZZZ = code for Mutually defined
	C955	ATTRIBUTE TYPE	Not used		
	C956	ATTRIBUTE DETAILS			
	9019	Attribute, coded	Must contain	15 or 17 or 18 or 19	This segment states which event this P46CAR occurrence is reporting. If a combination of events e.g. Indicator 1 + 4 occurs, this segment is repeated i.e. first occurrence is ATT 15, second occurrence is ATT 18.
	1131	Code list qualifier	Must contain	3	
	3055	Code list agency	Must contain	IR	
9018	Attribute	Not used	Presence of segment acts as indicator		
EDIFACT example: ATT+ZZZ++15:3:IR'					

Message Implementation Guidelines for P46(CAR) Benefits

Segment Name	EDIFACT Element Name	Segment Content	Contents		Business Rules
ATT – Attribute of car withdrawn			Optional Segment		Mandatory when ATT 19, Indicator 5 is used
	9017	ATTRIBUTE FUNCTION QUALIFIER	Must contain	ZZZ	ZZZ = code for Mutually defined
	C955	ATTRIBUTE TYPE	Not used		
	C956	ATTRIBUTE DETAILS			
	9019	Attribute, coded	Must contain	23	23 = code for Make and model of car withdrawn
	1131	Code list qualifier	Must contain	3	
	3055	Code list agency	Must contain	IR	
	9018	Attribute	Must contain	Make and model of car withdrawn – format an..35	
EDIFACT example: ATT+ZZZ++23:3:IR:FORD MONDEO'					

Message Implementation Guidelines for P46(CAR) Benefits

Segment Name	EDIFACT Element Name	Segment Content	Contents		Business Rules
ATT – Attribute of car withdrawn			Optional Segment		Mandatory when ATT 19, Indicator 5 is used
	9017	ATTRIBUTE FUNCTION QUALIFIER	Must contain	ZZZ	ZZZ = code for Mutually defined
	C955	ATTRIBUTE TYPE	Not used		
	C956	ATTRIBUTE DETAILS			
	9019	Attribute, coded	Must contain	24	24 = code for Engine size of car withdrawn
	1131	Code list qualifier	Must contain	3	
	3055	Code list agency	Must contain	IR	
	9018	Attribute	Must contain	Engine size of car withdrawn - format n..4	0 to indicate electric car; otherwise Minimum value = 49cc
EDIFACT example: ATT+ZZZ++24:3:IR:1998'					
ATT – Attribute of car provided			Optional Segment		Mandatory when ATT 15, 17 or 18 (Indicators 1, 3 or 4) are used
	9017	ATTRIBUTE FUNCTION QUALIFIER	Must contain	ZZZ	ZZZ = code for Mutually defined
	C955	ATTRIBUTE TYPE	Not used		
	C956	ATTRIBUTE DETAILS			
	9019	Attribute, coded	Must contain	25	25 = code for Make and model of car provided
	1131	Code list qualifier	Must contain	3	
	3055	Code list agency	Must contain	IR	
	9018	Attribute	Must contain	Make and model of car provided – format an..35	
EDIFACT example: ATT+ZZZ++25:3:IR:VAUXHALL VECTRA'					

Message Implementation Guidelines for P46(CAR) Benefits

Segment Name	EDIFACT Element Name	Segment Content	Contents		Business Rules
ATT – Attribute of car provided			Optional Segment		Mandatory when ATT 15, 17 or 18, (Indicators 1, 3 or 4) are used
	9017	ATTRIBUTE FUNCTION QUALIFIER	Must contain	ZZZ	ZZZ = code for Mutually defined
	C955	ATTRIBUTE TYPE	Not used		
	C956	ATTRIBUTE DETAILS			
	9019	Attribute, coded	Must contain	26	26 = code for Engine size of car provided
	1131	Code list qualifier	Must contain	3	
	3055	Code list agency	Must contain	IR	
	9018	Attribute	Must contain	Engine size of car provided - format n..4	0 to indicate electric car; otherwise Minimum value = 49cc
EDIFACT example: ATT+ZZZ++26:3:IR:1998'					
ATT – Attribute of car provided			Optional Segment		Mandatory when ATT 15, 17 or 18 (Indicators 1, 3 or 4) are used
	9017	ATTRIBUTE FUNCTION QUALIFIER	Must contain	ZZZ	ZZZ = code for Mutually defined
	C955	ATTRIBUTE TYPE	Not used		
	C956	ATTRIBUTE DETAILS			
	9019	Attribute, coded	Must contain	27	27 = code for Fuel type
	1131	Code list qualifier	Must contain	3	
	3055	Code list agency	Must contain	IR	
	9018	Attribute	Must contain	Fuel type - format a1	P = Petrol , D = Diesel , L = Euro IV emissions standard diesel, H = Hybrid electric, E = Electricity only, B = Bi-fuel, C = Conversion or older Bi-fuel, G = E85 Compliant
EDIFACT example: ATT+ZZZ++27:3:IR:P'					

Message Implementation Guidelines for P46(CAR) Benefits

Segment Name	EDIFACT Element Name	Segment Content	Contents		Business Rules
ATT – Attribute of car provided			Optional Segment		ATT 28, 29 and 30 are mutually exclusive, one must be present when ATT 15, 17 or 18 (Indicators 1, 3 or 4) are used
	9017	ATTRIBUTE FUNCTION QUALIFIER	Must contain	ZZZ	ZZZ = code for Mutually defined
	C955	ATTRIBUTE TYPE	Not used		
	C956	ATTRIBUTE DETAILS			
	9019	Attribute, coded	Must contain	28	28 = code for CO2 Emissions figure
	1131	Code list qualifier	Must contain	3	
	3055	Code list agency	Must contain	IR	
	9018	Attribute	Must contain	CO2 Emissions figure – format n..3	For cars registered on or after 1 st January 1998 please give the approved CO2 Emissions figure, in "Grams of CO2 per Kilometre", at the date of first registration. Must not be used if “No Approved CO2 indicator” is present Must not be used if “Pre-1998 indicator” is present
EDIFACT example: ATT+ZZZ++28:3:IR:727'					

Message Implementation Guidelines for P46(CAR) Benefits

Segment Name	EDIFACT Element Name	Segment Content	Contents		Business Rules
ATT – Attribute of car provided			Optional Segment		
	9017	ATTRIBUTE FUNCTION QUALIFIER	Must contain	ZZZ	ZZZ = code for Mutually defined
	C955	ATTRIBUTE TYPE	Not used		
	C956	ATTRIBUTE DETAILS			
	9019	Attribute, coded	Must contain	29	29 = code for Pre-1998 indicator
	1131	Code list qualifier	Must contain	3	
	3055	Code list agency	Must contain	IR	
	9018	Attribute	Not used	Presence of segment acts as indicator	Was the car first registered before 1998? Can only be used if “Date car first registered” is earlier than 01.01.98 Can only be used where “CO2 Emissions figure” is not present
EDIFACT example: ATT+ZZZ++29:3:IR'					

Message Implementation Guidelines for P46(CAR) Benefits

Segment Name	EDIFACT Element Name	Segment Content	Contents		Business Rules
ATT – Attribute of car provided			Optional Segment		
	9017	ATTRIBUTE FUNCTION QUALIFIER	Must contain	ZZZ	ZZZ = code for Mutually defined
	C955	ATTRIBUTE TYPE	Not used		
	C956	ATTRIBUTE DETAILS			
	9019	Attribute, coded	Must contain	30	30 = code for No approved CO2 indicator
	1131	Code list qualifier	Must contain	3	
	3055	Code list agency	Must contain	IR	
	9018	Attribute	Not used	Presence of segment acts as indicator	Please state if the car was registered on 01.01.98 or later and there is no approved CO2 Emissions figure, i.e. for imports from outside the European Community. Can only be used if “Date car first registered” is 01.01.98 or later Can only be used where “CO2 Emissions figure” is not present
EDIFACT example: ATT+ZZZ++30:3:IR'					

Message Implementation Guidelines for P46(CAR) Benefits

Segment Name	EDIFACT Element Name	Segment Content	Contents		Business Rules
ATT – Attribute of car provided			Optional Segment		Mandatory when ATT 15, 17 or 18 (Indicators 1, 3 or 4) are used and Employee contributions TAX/MOA 5 is > 0
	9017	ATTRIBUTE FUNCTION QUALIFIER	Must contain	ZZZ	ZZZ = code for Mutually defined
	C955	ATTRIBUTE TYPE	Not used		
	C956	ATTRIBUTE DETAILS			
	9019	Attribute, coded	Must contain	31	31 = code for Interval of payment
	1131	Code list qualifier	Must contain	3	
	3055	Code list agency	Must contain	IR	
	9018	Attribute	Must contain	Interval of payment of amount paid by employee for private use - format a1	Need not be provided if the employee makes zero contributions If provided, it must be one of the following: W = Weekly M = Monthly Q = Quarterly Y = Yearly
EDIFACT example: ATT+ZZZ++31:3:IR:M'					
ATT – Attribute of car provided			Optional Segment		
	9017	ATTRIBUTE FUNCTION QUALIFIER	Must contain	ZZZ	ZZZ = code for Mutually defined
	C955	ATTRIBUTE TYPE	Not used		
	C956	ATTRIBUTE DETAILS			
	9019	Attribute, coded	Must contain	32	32 = code for Fuel for private use indicator (Is fuel for private use provided with this car?)
	1131	Code list qualifier	Must contain	3	
	3055	Code list agency	Must contain	IR	
	9018	Attribute	Not used	Presence of segment acts as indicator	Must not be present if "Fuel type" = E
EDIFACT example: ATT+ZZZ++32:3:IR'					

Message Implementation Guidelines for P46(CAR) Benefits

Segment Name	EDIFACT Element Name	Segment Content	Contents		Business Rules
ATT – Attribute of car provided			Optional Segment		
	9017	ATTRIBUTE FUNCTION QUALIFIER	Must contain	ZZZ	ZZZ = code for Mutually defined
	C955	ATTRIBUTE TYPE	Not used		
	C956	ATTRIBUTE DETAILS			
	9019	Attribute, coded	Must contain	33	33 = code for Employee fuel contribution (Does the employee pay for all fuel used and will they continue to do so?)
	1131	Code list qualifier	Must contain	3	
	3055	Code list agency	Must contain	IR	
	9018	Attribute	Not used	Presence of segment acts as indicator	Can only be used if “Fuel for private use indicator” is present
EDIFACT example: ATT+ZZZ++33:3:IR'					
DTM – Date and Time			Optional Segment		Mandatory when ATT 15, 17 or 18 (Indicators 1, 3 or 4) are used
	C507	DATE/TIME PERIOD			
	2005	Date period qualifier	Must contain	375	375 = code for Date first registered
	2380	Date period	Must contain	Date car first registered - format CCYYMMDD	Must not be later than “Date of Message”
	2379	Date period format qualifier	Must contain	102	102 = code for format CCYYMMDD
EDIFACT example: DTM+375:20090501:102'					

Message Implementation Guidelines for P46(CAR) Benefits

Segment Name	EDIFACT Element Name	Segment Content	Contents		Business Rules
DTM – Date and Time			Optional Segment		Mandatory when ATT 15, 17 or 18 (Indicators 1, 3 or 4) are used
	C507	DATE/TIME PERIOD			
	2005	Date period qualifier	Must contain	488	488 = code for Date car first available
	2380	Date period	Must contain	Date car first available - format CCYYMMDD	Must not be later than “Date of Message” Must be after start of Current Tax Year Must not be earlier than “Date car first registered”
	2379	Date period format qualifier	Must contain	102	
EDIFACT example: DTM+488:20090505:102'					
DTM – Date and Time			Optional Segment		Mandatory when ATT 19, Indicator 5 is used
	C507	DATE/TIME PERIOD			
	2005	Date period qualifier	Must contain	667	667 = code for Date car withdrawn
	2380	Date period	Must contain	Date car withdrawn - format CCYYMMDD	Must not be later than “Date of Message” Must be after start of Current Tax Year
	2379	Date period format qualifier	Must contain	102	
EDIFACT example: DTM+667:20090501:102'					
Further employee details (NAD through DTM segments) may be included here					
UNS – Section Identifier			Mandatory Segment		
	0081	Section Identifier	Must contain	S	S = code for Summary
EDIFACT example: UNS+S'					
QTY - Quantity			Mandatory Segment		
	C186	QUANTITY DETAILS			
	6063	Quantity qualifier	Must contain	I	I = code for Total number of employees
	6060	Quantity	Must contain	Total number of employees – format n..8	
EDIFACT example: QTY+I:1'					

Message Implementation Guidelines for P46(CAR) Benefits

Segment Name	EDIFACT Element Name	Segment Content	Contents		Business Rules
CNT - Control			Mandatory Segment		
	C270	CONTROL			
	6069	Control qualifier	Must contain	2	2 = code for Number of employees records in message
	6066	Control value	Must contain	Number of NAD through DTM segments (same as Number of employees) – format n..8	
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+34+1'					
Further P46CAR Messages (UNH through UNT segments) may be included here					
UNZ – Interchange Trailer			Mandatory Segment		
	0036	INTERCHANGE CONTROL COUNT	Must contain	count of messages within interchange, i.e. 1	
	0020	INTERCHANGE CONTROL REFERENCE	Must contain	same value as 0020 in UNB	
EDIFACT example: UNZ+1+2'					

5.2.1. EDIFACT P46CAR Example

Examples of a P46CAR EDIFACT messages can be found on the HMRC Website at: http://www.hmrc.gov.uk/ebu/ebu_paye_ts.htm.

6. PROCESSING CHECKLIST

6.1. Registration

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

Online Services Helpdesk: 0845 60 55 999 or helpdesk@ir-efile.gov.uk

6.2. Character Set

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

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

6.3. Interchange Control References

Each interchange sent by an Employer/Bureau must contain a unique “Interchange Control Reference ” (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 P46CAR interchange sent. It is recommended that the ICR is sequential and increments, i.e. maintain one sequence of ICRs for the messages within this group.

6.4. Monetary Values – Pence NOT Pounds

All monetary values must be provided in pence.

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

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

6.5. Monetary Values – Tax/MOA Pairing

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

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

6.6. GFF Record Lengths

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

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

6.7. Sending P46(Car) Data

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

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

6.8. Error Correction

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

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

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

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

Appendix A – Character Set

Business data for the GFF or EDIFACT P46CAR message is restricted to the following 52 ASCII characters:

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	>

Any message containing characters outside this specific character set, e.g. # [] \ _ will be classed as an error and will be reported to the sender - see Section 6.8

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

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

Appendix B – Valid NINO Prefix Letters

AA, AB, AE, AH, AK, AL, AM, AP, AR, AS, AT, AW, AX, AY, AZ

BA, BB, BE, BH, BK, BL, BM, BT

CA, CB, CE, CH, CK, CL, CR

EA, EB, EE, EH, EK, EL, EM, EP, ER, ES, ET, EW, EX, EY, EZ

GY

HA, HB, HE, HH, HK, HL, HM, HP, HR, HS, HT, HW, HX, HY, HZ

JA, JB, JC, JE, JG, JH, JJ, JK, JL, JM, JN, JP, JR, JS, JT, JW, JX, JY, JZ

KA, KB, KE, KH, KK, KL, KM, KP, KR, KS, KT, KW, KX, KY, KZ

LA, LB, LE, LH, LK, LL, LM, LP, LR, LS, LT, LW, LX, LY, LZ

MA, MW, MX

NA, NB, NE, NH, NL, NM, NP, NR, NS, NW, NX, NY, NZ

OA, OB, OE, OH, OK, OL, OM, OP, OR, OS, OX

PA, PB, PC, PE, PG, PH, PJ, PK, PL, PM, PN, PP, PR, PS, PT, PW, PX, PY

RA, RB, RE, RH, RK, RM, RP, RR, RS, RT, RW, RX, RY, RZ

SA, SB, SC, SE, SG, SH, SJ, SK, SL, SM, SN, SP, SR, SS, ST, SW, SX, SY, SZ

TA, TB, TE, TH, TK, TL, TM, TP, TR, TS, TT, TW, TX, TY, TZ

WA, WB, WE, WK, WL, WM, WP

YA, YB, YE, YH, YK, YL, YM, YP, YR, YS, YT, YW, YX, YY, YZ

ZA, ZB, ZE, ZH, ZK, ZL, ZM, ZP, ZR, ZS, ZT, ZW, ZX, ZY

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