
Quality Standard and Business Validation Specification From April 2010

Version 1.1

19th May 2009

**For online filing of employer End of Year Summary (P14)
and Annual Return (P35) using HM Revenue & Custom's
PAYE Online for Employers service – Internet or
Electronic Data Interchange (EDI).**

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INFORMATION

If you are a software developer this document should be read alongside the technical specifications for PAYE Online for Employers – Internet and EDI (the schemas, technical pack and the MIGs). These are available on HMRC website at:

www.hmrc.gov.uk/ebu/softw_index.htm

Document History

Version	Changes	Author	Date
1.0	Baseline version of 2010/11 Quality Standard – not published.	Pam Barber	17/4/09
1.1	Baseline version amended to remove HMRCmark	Pam Barber	19/5/09

1. Introduction

The 2010-11 Quality Standard and Business Validation Specification (QSBVS) sets out the rules for sending 2010-11 Employers Annual Return online. The requirement to meet a quality standard is in Regulation 209 Income Tax (PAYE) Regulations 2003 (SI2003/2682) and publication of the standard for each year is by Board's Direction. 'Online' is defined as either Internet or Electronic Data Interchange (EDI).

Returns that do not meet the Quality Standard and Business Validation Specification, will be rejected and treated as not having been made. There is a penalty of up to £3000 a year for an employer who does not file their annual return online when required. This penalty is in addition to the existing late filing penalty.

Software developers must read this document alongside the technical specifications for PAYE Online for Employers – Internet and EDI at:-
http://www.hmrc.gov.uk/ebu/softw_index.htm.

2. Validation rules for online filing of Employers Annual Returns

The list below explains the terminology used in the status and field length information columns in sections 7 and 8.

Mandatory

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

Optional

- 'Optional' means information that should 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.

Aggregation cases

- 'Aggregation Cases' – where an employee has more than one job with the same employer or with different employers who are 'Trading in Association' the earnings from two or more employment's are treated as being from a single employment. In these cases some validation rules will not apply. Validation rules that do not apply in aggregation cases have been noted in bold text in the relevant fields. These rules are also not applied in cases where an annual earnings period has been used and there are two or more lines of contributions involved.

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.

Org and Amd

- The "Org" and "Amd" columns in sections 7 and 8 indicate if the business rule applies to either an original or an amended return. An "X" in the column indicates that the rule applies.

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.

Submission in "parts"

- Where the P14s and P35 and P14s are sent as separate submissions, the cross form validations are only performed once all the "parts" have been received by HMRC. **The business rules affected by this type of cross form validation are indicated by an asterisk (*) against the rule in sections 7 and 8 below.** Employers will only get an acceptance or rejection message once this cross form validation has happened.
- Where a Return sent in parts fails the Quality Standard, HMRC will reject the P35 but store the P14s.
- A "complete" return, where the P35 and P14s are sent as one submission (Internet returns only), will have the cross field validation performed at the time of submission.

3. Amendments to Original Returns

An amended return can be sent as either a "complete" submission or as a submission in "parts".

The only acceptable combinations of forms which can be part of an Amended return are:

- P35 with no related P14's
- P35 with related P14's.

P14 amendments must be sent with a P35 amendment, either together or in separate parts. You can do this using PAYE Online for Employers – Internet or EDI, or a combination of both. More information on filing your return in parts can be found at <http://www.hmrc.gov.uk/payeeonline/p14-p35-separately.htm>

The Amended returns must not include figures already filed and must only reflect additional information whether this is a positive or negative amount.

An amended return will not be processed unless an original return for that year has been accepted by HMRC.

Note: amended returns should not be used to report changes to personal details for employees.

- Within an amended return the monetary fields on the P35 and P14 can have either positive or negative values.
- P35 accounting fields **must** equate to the values recorded on the P14s accompanying the Amended Return.

4. 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	?

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

5. P14 “Gross Pay” or “Pay in this Employment”

The gross pay for the P14 is the gross pay for Tax purposes. This is item 39 "Pay in this employment".

Gross pay for tax purposes includes such things as overtime, bonus, commission, Statutory Sick Pay (SSP), Statutory Maternity Pay (SMP), Statutory Paternity Pay (SPP) and Statutory Adoption Pay (SAP) **minus any authorised deductions** under the 'net pay arrangements' for superannuation contributions or payroll giving schemes. For further details see the Employer Further Guide to PAYE and NICs, CWG2, under 'gross pay'.

6. Common Errors

Details of the most common errors in the P14 and P35 submissions can be found on the HMRC website. Click on the link below.

[common errors](#)

7. Employer Annual Return information (P14 and P35)

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.

Signals

1. Return type			
Status (Mandatory or optional)	M		
Business rules	Org	Amd	Field length
1. Must be completed to indicate that the return is either an "original" or an "amended" return.	X	X	Refer to MIG or schema

2. Submission Type			
Status (Mandatory or optional)	M		
Business rules	Org	Amd	Field length
1. Must be completed to indicate if the submission is for a Complete, P14Part or P35Part submission.	x	x	Refer to MIG or schema
2. A complete return must include P14's and a P35 or a P35 showing "CIS deductions" suffered as greater than zero and no associated P14s.	x		
3. If submission type = 'complete' then no subtotals are required.	x	x	
4. If submission type is 'P35Part' no P14(s) should be sent with this submission	x	x	
5. If submission type is 'P14Part' no P35 should be sent with this submission.	x	x	

3. Unique ID (for P14Part message only)			
Status (Mandatory or optional)	M		
Business rules	Org	Amd	Field length
1. Must conform to character set A	x	x	Min 1 Max 12

4a. Number of Parts (P35Part Internet message only)			
Status (Mandatory or optional)		M	
Business rules		Org	Amd
1. Numeric characters between 001 - 999. This figure should equal the number of P14Parts making up the overall submission for the year.		x	x
2. Only required if submission type is P35Part.		x	x
			Min 1 Max 3

4b. Number of Parts (P35Part EDI message only)			
Status (Mandatory or optional)		M	
Business rules		Org	Amd
1. Numeric characters between 000 - 999. This figure should equal the number of P14Parts making up the overall submission for the year		x	x
2. For an original return – if the number of parts is zero the “CIS deductions suffered” field must be greater than zero		x	
			Min 1 Max 3

62. IRmark (aka HMRCmark)(for Internet submissions only)			
Status (Mandatory or optional)			
Business rules		Org	Amd
Not used			

63. Compression (for Internet submissions only)			
Status (Mandatory or optional)		O	
Business rules		Org	Amd
1. Must contain a data-stream of <P14>(s) which have been compressed using zip or gzip and base 64 encoded.		x	x
			Refer to schema

64. Compression Type (for Internet submissions only)			
Status (Mandatory or optional)		O	
Business rules		Org	Amd
1. 'Must be 'zip' or 'gzip'		x	x
Where 'zip' or 'gzip' are missing, 'gzip' will be used as the default'.			Min 3 Max 4

Employer details for P14 and P35.

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

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

7. Tax year			
Status (Mandatory or optional)	M		
Business rules	Org	Amd	Field length
1. Valid calendar date denoting the tax year ended.	x	x	Refer to MIG or schema
2. Must contain 5 April 2011 in the appropriate format.	x	x	

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

9 - 12 spare

13 moved to P35 section 8.

Employee's P14 details

14. National Insurance Number (NINO)			
Status (Mandatory or optional)	O		
Business rules	Org	Amd	Field length
1. The NINO should be in the format:- <ul style="list-style-type: none"> - characters 1 & 2 must be alpha and must be one of the issued National Insurance Number prefixes (see appendix 2). - characters 3 - 8 must be numeric. - character 9 must be alpha in the range A - D or a space. 	x	x	9

15. Employee's date of birth			
Status (Mandatory or optional)	O		
Business rules	Org	Amd	Field length
1. Must be completed if the NINO is not known. 2. Must be a valid calendar date in the appropriate format. 3. Must be today or earlier.	x x x	x x x	Refer to MIG or XML schema

16. Employee's gender			
Status (Mandatory or optional)	O		
Business rules	Org	Amd	Field length
1. Must be completed if the National Insurance Number is not known. 2. Must indicate Male or Female in the appropriate format. 3. Must be completed where "SMP" field greater than "0". 4. If "employees gender" is male the "NI category" must not contain "B", "E", "G", "K", "O" or "T".	x x x x	x x x x	Refer to MIG or XML schema

17. Works number			
Status (Mandatory or optional)	O		
Business rules	Org	Amd	Field length
1. If present, use character set A.	x	x	Min 1 Max 20

18. Employee's surname			
Status (Mandatory or optional)	M		
Business rules	Org	Amd	Field length
1. First character must be alpha.	x	x	Min 1
2. Remaining characters must conform to character set D.	x	x	Max 35

19. Employee's forename or initial			
Status (Mandatory or optional)	M		
Business rules	Org	Amd	Field length
1. First character must be alpha.	x	x	Min 1
2. Remaining characters must conform to character set C.	x	x	Max 35
3. This field must not contain a space.	x	x	

20. Employee's second forename			
Status (Mandatory or optional)	O		
Business rules	Org	Amd	Field length
1. First character must be alpha.	x	x	Min 1
2. Remaining characters must conform to character set C.	x	x	Max 35
3. This field must not contain a space.	x	x	

21. Employee's address			
Status (Mandatory or optional)	O		
Business rules	Org	Amd	Field length
1. If present, first line is mandatory, remaining three lines are optional.	x	x	Min 1
2. All lines must conform to character set A.	x	x	Max 35 per line.Up to 4 lines

22. Employee's postcode			
Status (Mandatory or optional)	O		
Business rules	Org	Amd	Field length
1. If present, must conform to character set A.	x	x	Min 1
2. If present first line of Employee's address must be present	x	x	Max 8

23. Employee's country			
Status (Mandatory or optional)	O		
Business rules	Org	Amd	Field length
1. If present, must conform to character set A.	x	x	Min 1 Max 35
2. If present first line of Employee's address must be present	x	x	

Items 24 to 30 can be repeated up to 4 times per P14

24. Scheme Contracted Out Number (SCON)			
Status (Mandatory or optional)	O		
Business rules	Org	Amd	Field length
1. a) Must be completed for each occurrence of the NI Category letters "F", "G", "H", "K", "S", or "V" present within the submission.	x	x	9
b) Must not be completed where the NI category letter is not one of those listed in 1a) above.	x	x	
2. Character 1 must be alpha with a value of "S".	x	x	
3. Character 2 must be one of the following values: "0", "1", "2", "4", "6" or "8".	x	x	
4. Characters 3 – 8 must be numeric.	x	x	
5. Character 9 must be alpha.	x	x	
6. Characters must be valid against the Modulus 19 check. (See appendix 1)	x	x	

25. NI category			
Status (Mandatory or optional)	M		
Business rules	Org	Amd	Field length
1. There must be between 1 and 4 NIC table letters shown on each P14.	x	x	1
2. Valid table letters are: A, B, C, D, E, F, G, H, J, K, L, N, O, Q, R, S, T, V, W, X and Z.	x	x	

26. Earnings at the Lower Earnings Limit (LEL) where earnings reach or exceed the LEL			
Status (Mandatory or optional)	M		
Business rules	Org	Amd	Field length
1. Must be a monetary amount. 2. Minimum value of "0" for original returns. 3. Must be whole pounds 4. Must be "0" when "NI Category" field is "X". 5. If "NI Category" is "A", "D", "F", "H", "J", "L", "N", "Q", "R", "S", or "V" the "Earnings at the LEL where earnings reach or exceed the LEL" field must be greater than "0". NB Rule 5 will not apply in aggregation cases and in cases where there is more than one contribution line and an annual earnings period has been applied. (See appendix 4)	x x x x x	x x x	Refer to MIG or schema for field format Max value £9999.00 (6 numbers)

27. Earnings above the LEL up to and including the earnings threshold (ET)			
Status (Mandatory or optional)	M		
Business rules	Org	Amd	Field length
1. Must be a monetary amount. 2. Minimum value of "0" for original returns. 3. Must be whole pounds 4. Must be "0" when "NI Category" is "X". 5. Must be greater than "0" when "Earnings above the ET up to and including the Upper Accrual Point (UAP)" is greater than "0" for the following NI Category letters: "A", "D", "E", "F", "G", "H", "J", "K", "L", "N", "O", "Q", "R", "S" or "V". NB Rule 5 will not apply in aggregation cases and in cases where there is more than one contribution line and an annual earnings period has been applied. (See appendix 4)	x x x x x	x x x	Refer to MIG or schema for field format Max value £9999.00 (6 numbers)

28a. Earnings above the ET up to and including the Upper Accrual Point (UAP)			
Status (Mandatory or optional)	M		
Business rules	Org	Amd	Field length
1. Must be a monetary amount.	x	x	Refer to MIG or schema for field format
2. Minimum value of "0" for original returns.	x		
3. Must be whole pounds	x	x	
4. Must be "0" when "NI Category" is "X".	x	x	
5. Must be greater than "0" when the "Total of Employees and Employers Contributions Payable" field is greater than "32p" for the following NI Category letters: "A", "D", "E", "F", "G", "H", "J", "K", "L", "N", "O", "Q", "R", "S" or "V".	x		Max value £99999.00 (7 numbers)
6. Must be greater than "0" when the "Employees Contributions Payable" field is greater than "16p" for the following NI category letters "A", "D", "E", "F", "G", "H", "J", "K", "L", "N", "O", "Q", "R", "S" or "V".			
7. Must be greater than "0" when "Earnings above the UAP up to and including the Upper Earnings Limit (UEL)" is greater than "0" for the following NI Category letters: "A", "D", "E", "F", "G", "H", "J", "K", "L", "N", "O", "Q", "R", "S", or "V".	x		
<p>NB Rules 5, 6 and 7 will not apply in aggregation cases and in cases where there is more than one contribution line and an annual earnings period has been applied.</p> <p>(See appendix 4)</p>			

28b. Earnings above the UAP up to and including the Upper Earnings Limit (UEL)			
Status (Mandatory or optional)	M		
Business rules	Org	Amd	Field length
1. Must be a monetary amount.	x	x	Refer to MIG or schema for field format
2. Minimum value of "0" for original returns.	x		
3. Must be whole pounds	x	x	
4. Must be "0" when "NI Category" is "X".	x	x	
<p>Max value £99999.00 (7 numbers)</p>			

29. Total of Employee's and Employer's Contributions Payable			
Status (Mandatory or optional)	M		
Business rules	Org	Amd	Field length
1. Must be a monetary amount.	x	x	Refer to MIG or schema for field format
2. Must be "0" when "NI Category" field is "X".	x	x	
3. For original returns, must be equal to or greater than the "Employees Contributions Payable" field for the following NI Category letters: "A", "B", "J", "R", "T" or "Q".	x		
4. For original returns, must be equal to or greater than "0" for the following NI Category letters: "A", "B", "C", "J", "Q", "R", "T" or "W".	x		Max value £999999999.99 (11 numbers)
5. Negative amounts must be expressed in the appropriate format.	x	x	

30. Employee's Contributions Payable			
Status (Mandatory or optional)	M		
Business rules	Org	Amd	Field length
1. Must be a monetary amount.	x	x	Refer to MIG or schema for field format
2. For original returns, minimum value of "0".	x		
3. Must be "0" for the following NI Category letters: "C", "W" or "X".	x	x	
4. For original returns, must be equal to or less than the "Total of Employees and Employers Contributions Payable" field for the following NI Category letters: "A", "B", "J", "R", "T", or "Q".	x		Max value £999999999.99 (10 numbers)

31. Statutory Sick Pay (SSP)			
Status (Mandatory or optional)	M		
Business rules	Org	Amd	Field length
1. Must be a monetary amount.	x	x	Refer to MIG or schema for field format
2. For original returns, minimum value of "0".	x		
			Max value £9999.99 (6 numbers)

32. Statutory Maternity Pay (SMP)			
Status (Mandatory or optional)	M		
Business rules	Org	Amd	Field length
1. Must be a monetary amount. 2. For original returns, minimum value of "0". 3. Must be "0" when Gender is Male.	x x x	x x	Refer to MIG or schema for field format Max value £999999.99 (8 numbers)

33. Statutory Paternity Pay (SPP)			
Status (Mandatory or optional)	M		
Business rules	Org	Amd	Field length
1. Must be a monetary amount. 2. For original returns, minimum value of "0".	x x	x	Refer to MIG or schema for field format Max value £999999.99 (8 numbers)

34. Statutory Adoption Pay (SAP)			
Status (Mandatory or optional)	M		
Business rules	Org	Amd	Field length
1. Must be a monetary amount. 2. For original returns, minimum value of "0".	x x	x	Refer to MIG or schema for field format Max value £999999.99 (8 numbers)

35. Date of starting			
Status (Mandatory or optional)	O		
Business rules	Org	Amd	Field length
1. If present, must contain a valid calendar date.	x	x	Refer to MIG or schema

36. Date of leaving			
Status (Mandatory or optional)	O		
Business rules	Org	Amd	Field length
1. If present, must contain a valid calendar date.	x	x	Refer to MIG or schema

37. Pay in previous employment(s)			
Status (Mandatory or optional)	M		
Business rules	Org	Amd	Field length
1. Must be a monetary amount. 2. For original returns, minimum value of "0". 3. Must be equal to or greater than the "Tax deducted in Previous Employment(s)" field.	x x x	x	Refer to MIG or schema for field format Max value £999999999.99 (11 numbers)

38. Tax deducted in Previous Employment(s)			
Status (Mandatory or optional)	M		
Business rules	Org	Amd	Field length
1. Must be a monetary amount. 2. For original returns, minimum value of "0". 3. Must be equal to or less than the "Pay In Previous Employment(s)" field.	x x x	x	Refer to MIG or schema for field format Max value £999999999.99 (11 numbers)

39. Pay in this employment			
Status (Mandatory or optional)	M		
Business rules	Org	Amd	Field length
1. Must be a monetary amount. 2. For original returns, minimum value of "0". 3. Must be equal to or greater than the "Tax Deducted in this Employment" field See section 5.	x x x	x	Refer to MIG or schema for field format Max value £999999999.99 (11 numbers)

40. Tax deducted in this Employment.			
Status (Mandatory or optional)	M		
Business rules	Org	Amd	Field length
1. Must be a monetary amount. 2. Negative amounts must be expressed in the appropriate format. 3. For original returns, must be equal to or less than the "Pay in this Employment" field. 4. When "Tax deducted in this Employment" field is negative, the "Tax deducted in previous employments " field must be greater than, or equal to the positive value of "Tax deducted in this employment" field.	x x x x	x x	Refer to MIG or schema for field format Max value £999999999.99 (11 numbers)

41. Employees Widows & Orphans/Life Assurance Contributions in This Employment.			
Status (Mandatory or optional)	M		
Business rules	Org	Amd	Field length
1. Must be a monetary amount. 2. For original returns, minimum value of "0".	x x	x	Refer to MIG or schema for field format Max value £99999.99 (7 numbers)

42. Student Loan Deductions in This Employment.			
Status (Mandatory or optional)	M		
Business rules	Org	Amd	Field length
1. Must be a monetary amount. 2. For original returns, minimum value of "0". 3. Must be in whole pounds	x x x	x x	Refer to MIG or schema for field format Max value £99999.00 (7 numbers)

43. Final tax code			
Status (Mandatory or optional)	O		
Business rules	Org	Amd	Field length
1. Characters in the appropriate format - see appendix 3.	x	x	Min 2 Max 7
2. Must be completed if "Tax deducted in this employment" is non-zero.	x	x	

44. Week 1/ Month 1 Indicator			
Status (Mandatory or optional)	O		
Business rules	Org	Amd	Field length
1. If present, designated format. <i>(Must be completed if Week1/Month1 forms part of the Final Tax Code.)</i>	x	x	Refer to MIG or schema

45 Spare

46. SVR indicator			
Status (Mandatory or optional)	O		
Business rules	Org	Amd	Field length
1. If present, designated character set. 2. Field reserved for future use			N/A

47. Payment in Week 53 Indicator			
Status (Mandatory or optional)	O		
Business rules	Org	Amd	Field length
1. If present, numeric entry in the appropriate format. <i>(Must be completed when the employee has had an additional pay period within the tax year.)</i>	x	x	2
2. Must contain "53", "54" or "56".	x	x	

Sub totals for P14Part submissions (not required for "complete" submission types)

48. Total number of P14's submitted			
Status (Mandatory or optional)	M		
Business rules	Org	Amd	Field length
1. Numeric characters in the appropriate format	x	x	Min 1
2. Must equal the number of employee P14's included in this unique id.	x	x	Max 7

49. Total of employee's and employer's contributions payable			
Status (Mandatory or optional)	M		
Business rules	Org	Amd	Field length
1. Must be a monetary amount.	x	x	Refer to MIG or schema for field format
2. Must be the total of all the employee's and employer's contributions included in this unique id.	x	x	
			Max value £999999999.99 (11 numbers)

50. Total of tax deducted in this employment			
Status (Mandatory or optional)	M		
Business rules	Org	Amd	Field length
1. Must be a monetary amount.	x	x	Refer to MIG or schema for field format
2. Must be the total of all the tax in this employment included within this unique id.	x	x	
			Max value £9999999999.99 (12 numbers)

51. Total of SSP			
Status (Mandatory or optional)	M		
Business rules	Org	Amd	Field length
1. Must be a monetary amount.	x	x	Refer to MIG or schema for field format
2. Must be the total of all the SSP included within this unique id.	x	x	
			Max value £99999999.99 (10 numbers)

52 Spare

53. Total of SMP			
Status (Mandatory or optional)	M		
Business rules	Org	Amd	Field length
1. Must be a monetary amount. 2. Must be the total of all the SMP within this unique id.	x x	x x	Refer to MIG or schema for field format Max value £99999999.99 (10 numbers)

54. Total of SPP			
Status (Mandatory or optional)	M		
Business rules	Org	Amd	Field length
1. Must be a monetary amount. 2. Must be the total of all SPP within this unique id.	x x	x x	Refer to MIG or schema for field format Max value £99999999.99 (10 numbers)

55. Total of SAP			
Status (Mandatory or optional)	M		
Business rules	Org	Amd	Field length
1. Must be a monetary amount. 2. Must be the total of all SAP within this unique id.	x x	x x	Refer to MIG or schema for field format Max value £99999999.99 (10 numbers)

56. Total of Student Loan deductions			
Status (Mandatory or optional)	M		
Business rules	Org	Amd	Field length
1. Must be a monetary amount. 2. Must be the total of all the student loan deductions within this unique id. 3. Must be in whole pounds	x x x	x x x	Refer to MIG or schema for field format Max value £99999999.00 (10 numbers)

57 Spare

Record count for complete submissions only

58. P14 record count (for complete Internet submissions only)			
Status (Mandatory or optional)	O		
Business rules	Org	Amd	Field length
1. Must equal the number of P14's contained within the 'complete' submission. 2. For original returns – if the P14 record count is zero the "CIS deductions suffered" field must be greater than zero.	X x	x	Min 1 Max 7

Employer annual return

8. P35 details

Declarations

101. Q1 - End of year summary			
Status (Mandatory or optional)	M		
Business rules	Org	Amd	Field length
<p>'Have you completed an End of Year Summary (P14) or completed and retained P38(S) for every person in your paid employment during the relevant tax year?'</p> <p>1. This must be answered "yes" or "no" in the appropriate format.</p>	x	x	Refer to MIG or schema

102. Q2 - Free of tax payments			
Status (Mandatory or optional)	M		
Business rules	Org	Amd	Field length
<p>'Did you make any "Free of tax" payments to an employee?'</p> <p>1. This must be answered "yes" or "no" in the appropriate format.</p>	x	x	Refer to MIG or schema

103. Q3 - Expenses or benefits			
Status (Mandatory or optional)	M		
Business rules	Org	Amd	Field length
<p>'Did anyone else pay expenses or provide vouchers or benefits to any of your employees during the year?'</p> <p>1. This must be answered "yes" or "no" in the appropriate format.</p>	x	x	Refer to MIG or schema

104. Q4 - Employees out of UK			
Status (Mandatory or optional)	M		
Business rules	Org	Amd	Field length
'Did anyone employed by a person or company outside of the UK work for you in the UK for 30 or more days in a row?'			
1. This must be answered "yes" or "no" in the appropriate format.	x	x	Refer to MIG or schema
2. If you have answered "yes" to the question then you must answer question Q4 part 2.	x	x	

105. Q4 part 2 - Employees out of UK			
Status (Mandatory or optional)	O		
Business rules	Org	Amd	Field length
'If you have answered "yes" to Q4 part 1, have you enclosed a P14 for these employees?'			
1. This must be answered "yes" or "no" in the appropriate format.	x	x	Refer to MIG or schema
2. * If you have answered "yes" to having included the payments on the employee's P14, then at least one P14 must be submitted. (This rule can only be validated when all the P14s and the P35 have been received.)	x		

106. Q5 - Employees pay to third party			
Status (Mandatory or optional)	M		
Business rules	Org	Amd	Field length
'Have you paid any of the employees pay to someone other than the employee?'			
1. This must be answered "yes" or "no" in the appropriate format.	x	x	Refer to MIG or schema
2. If you have answered "yes" to the question then you must answer Q5 part 2.	x	x	

* See section 2 'A submission in "parts"

107. Q5 part 2 - Employees pay to third party			
Status (Mandatory or optional)	O		
Business rules	Org	Amd	Field length
'If you have answered "yes" to Q5 part 1, have you included the payments on the employee's P14?' 1. This must be answered "yes" or "no" in the appropriate format. 2. * If you have answered "yes" to the question, then at least one P14 must be submitted. (This rule can only be validated when all the P14s and the P35 have been received.)	x	x	Refer to MIG or schema

108. Q6 - Service payments			
Status (Mandatory or optional)	M		
Business rules	Org	Amd	Field length
'Are you a "Service Company?' 1. This must be answered "yes" or "no" in the appropriate format. 2. If you have answered "yes" to the question, you must answer Q6 part 2.	x	x	Refer to MIG or schema.

109. Q6 part 2 - Service payments			
Status (Mandatory or optional)	O		
Business rules	Org	Amd	Field length
'If yes, have you operated the Intermediaries legislation (sometimes known as IR35) or the Managed Service Companies legislation?' 1. This must be answered "yes" or "no" in the appropriate format. 2. * If you have answered "yes" to the question, then at least one P14 must be submitted. (This rule can only be validated when all the P14s and the P35 have been received.)	x	x	Refer to MIG or schema

110. P14 Declaration			
Status (Mandatory or optional)	M		
Business rules	Org	Amd	Field length
'Have you submitted an End of Year Summary (P14) for each employee or director for whom you completed a form P11 or equivalent record, during the year?' 1. Must be answered "yes" in the appropriate format.	x	x	Refer to MIG or schema

111. P38A declaration			
Status (Mandatory or optional)	M		
Business rules	Org	Amd	Field length
'Have you completed form P38A, Employer Supplementary Return?' 1. Must be answered: "are due" or "are not due" in the appropriate format. 2. If you have answered "no" to Q1 then entry can only be "are due". 3. If you have answered "yes" to Q1 then entry can only be "are not due"	x	x	Refer to MIG or schema

112. P11D declaration			
Status (Mandatory or optional)	M		
Business rules	Org	Amd	Field length
'Have you completed forms P11D and P11D(b), Expenses and Benefits?' 1. Must be answered: "are due" or "are not due" in the appropriate format.	x	x	Refer to MIG or schema

Employer details

13. Employer's contracted out number (ECON)			
Status (Mandatory or optional)	O		
Business rules	Org	Amd	Field length
1. Character 1 must be alpha - "E".	x	x	9
2. Characters 2 - 8 must be numeric in the range 3000000 - 3999999.	x	x	
3. Character 9 must be Alpha.	x	x	
4. * Must be completed when the "NI Category" field contains one of the following characters:- "D", "E", "F", "G", "H", "K", "L", "N", "O", "S" or "V". (This rule can only be validated when all the P14s and the P35 have been received.)	x		
5. The 9 th character must pass the modulus 19 check (see appendix 1)	x	x	

61. Cessation date (P35 part or complete message only)			
Status (Mandatory or optional)	O		
Business rules	Org	Amd	Field length
1. If present, must contain a valid calendar date in the appropriate format.	x	x	Refer to MIG or schema

Accounting details

113. Total NIC			
Status (Mandatory or optional)	M		
Business rules	Org	Amd	Field length
1. Must be a monetary amount.	x	x	Refer to MIG or schema for field format Max value £999999999.99 (11 numbers)
2. * Must be the total of all the "Total of Employees and Employers Contributions Payable" fields on forms P14 accompanying this submission. (This rule can only be validated when all the P14s and the P35 have been received.)	x	x	

114. Total tax from P14s			
Status (Mandatory or optional)	M		
Business rules	Org	Amd	Field length
1. Must be a monetary amount. 2. * Must be the total of all the "Tax Deducted in this Employment" fields in the submission being made. (This rule can only be validated when all the P14s and the P35 have been received.)	x x	x x	Refer to MIG or schema for field format Max value £9999999999.99 (12 numbers)

115. Advance Received from HMRC to Refund Tax			
Status (Mandatory or optional)	M		
Business rules	Org	Amd	Field length
1. Must be a monetary amount. 2. Minimum value of "0".	x x	x	Refer to MIG or schema for field format Max value £9999999999.99 (12 numbers)

116 moved to after 134

117. Total tax			
Status (Mandatory or optional)	M		
Business rules	Org	Amd	Field length
1. Must be a monetary amount. 2. Must be the total of the " Total Tax from P14's " field plus the " Advance Received from HMRC to Refund Tax " field.	x x	x x	Refer to MIG or schema for field format Max value £9999999999.99 (12 numbers)

118. Total tax & NIC			
Status (Mandatory or optional)	M		
Business rules	Org	Amd	Field length
1. Must be a monetary amount. 2. Must be the total of the "Total Tax" field plus the "Total NIC" for the submission being made.	x x	x x	Refer to MIG or schema for field format Max value £9999999999.99 (12 numbers)

119. Total Student Loan deductions			
Status (Mandatory or optional)	M		
Business rules	Org	Amd	Field length
1. Must be a monetary amount. 2. For original returns, minimum value of "0". 3. * Must be the total of all the "Student Loan Deductions in This Employment" fields on the submission being made. (This rule can only be validated when all the P14s and the P35 have been received.) 4. Must be in whole pounds	x x x x	x x x x	Refer to MIG or schema for field format Max value £9999999999.00 (12 numbers)

120. Total NIC/Tax and Student Loan			
Status (Mandatory or optional)	M		
Business rules	Org	Amd	Field length
1. Must be a monetary amount. 2. Must be the total of the "Total Tax & NIC" field plus the "Total Student Loan Deductions" field for the submission being made	x x	x x	Refer to MIG or schema for field format Max value £9999999999.99 (12 numbers)

Quality Standard Validation Specification from April 2010

121. SSP recovered			
Status (Mandatory or optional)	M		
Business rules	Org	Amd	Field length
1. Must be a monetary amount. 2. For original returns, minimum value of "0". 3. * Must be equal to or less than the total of the "Statutory Sick Pay" associated with this return (This rule can only be validated when all the P14s and the P35 have been received.)	x x x	x	Refer to MIG or schema for field format Max value £99999999.99 (10 numbers)

122. SMP recovered			
Status (Mandatory or optional)	M		
Business rules	Org	Amd	Field length
1. Must be a monetary amount. 2. For original returns, minimum value of "0". 3. * Must be equal to or less than the total of the "Statutory Maternity Pay" fields associated with this return (This rule can only be validated when all the P14s and the P35 have been received.)	x x x	x	Refer to MIG or schema for field format Max value £99999999.99 (10 numbers)

123. NIC Compensation on SMP			
Status (Mandatory or optional)	M		
Business rules	Org	Amd	Field length
1. Must be a monetary amount. 2. For original returns, minimum value of "0". 3. Cannot be greater than the "SMP recovered" field.	x x x	x	Refer to MIG or schema for field format Max value £99999999.99 (10 numbers)

Quality Standard Validation Specification from April 2010

124. SPP recovered			
Status (Mandatory or optional)	M		
Business rules	Org	Amd	Field length
1. Must be a monetary amount. 2. For original returns, minimum value of "0". 3. * Must be equal to or less than the total of the "Statutory Paternity Pay" fields associated with this return. (This rule can only be validated when all the P14s and the P35 have been received.)	x x x	x	Refer to MIG or schema for field format Max value £99999999.99 (10 numbers)

125. NIC compensation on SPP			
Status (Mandatory or optional)	M		
Business rules	Org	Amd	Field length
1. Must be a monetary amount. 2. For original returns, minimum value of "0". 3. Cannot be greater than the "SPP recovered" field.	x x x	x	Refer to MIG or schema for field format Max value £99999999.99 (10 numbers)

126. SAP recovered			
Status (Mandatory or optional)	M		
Business rules	Org	Amd	Field length
1. Must be a monetary amount. 2. For original returns, minimum value of "0". 3. * Must be equal to or less than the total of the "Statutory Adoption Pay" fields associated with this return. (This rule can only be validated when all the P14s and the P35 have been received.)	x x x	x	Refer to MIG or schema for field format Max value £99999999.99 (10 numbers)

127. NIC compensation on SAP			
Status (Mandatory or optional)	M		
Business rules	Org	Amd	Field length
1. Must be a monetary amount. 2. For original returns, minimum value of "0". 3. Cannot be greater than the "SAP recovered" field.	x x x	x	Refer to MIG or schema for field format Max value £99999999.99 (10 numbers)

128 spare

129. Funding Received from HMRC to Pay SSP/SMP/SPP/SAP			
Status (Mandatory or optional)	M		
Business rules	Org	Amd	Field length
1. Must be a monetary amount. 2. For original returns, minimum value of "0".	x x	x	Refer to MIG or schema for field format Max value £99999999.99 (10 numbers)

130. Net Statutory Payments Recovered			
Status (Mandatory or optional)	M		
Business rules	Org	Amd	Field length
1. Must be a monetary amount. 2. Entry must be the total of - SSP recovered SMP recovered NIC Compensation on SMP SPP recovered NIC Compensation on SPP SAP recovered NIC Compensation on SAP Less The "Funding Received from HMRC to Pay SSP/SMP/SPP/SAP" .	x x	x x	Refer to MIG or schema for field format Max value £999999999.99 (12 numbers)

131 - 133 spare

134. Combined amounts LESS Net Statutory Payments recovered			
Status (Mandatory or optional)	M		
Business rules	Org	Amd	Field length
1. Must be a monetary amount. 2. Must be equal to the " Total NIC/Tax and Student Loan" minus the "Net Statutory Payments recovered"	x x	x x	Refer to MIG or schema for field format Max value £9999999999.99 (12 numbers)

116. Deductions made from Subcontractors			
Status (Mandatory or optional)	M		
Business rules	Org	Amd	Field length
1. Must be a monetary amount. 2. For original returns, minimum value of "0".	x x	x	Refer to MIG or schema for field format Max value £9999999999.99 (12 numbers)

135. Amount Payable for the Year			
Status (Mandatory or optional)	M		
Business rules	Org	Amd	Field length
1. Must be a monetary amount. 2. Must equal "Combined Amounts LESS Net Statutory Payments recovered" field plus "Deductions made from subcontractors" field.	x x	x x	Refer to MIG or schema for field format Max value £9999999999.99 (12 numbers)

Quality Standard Validation Specification from April 2010

136. NIC/Tax paid already			
Status (Mandatory or optional)	M		
Business rules	Org	Amd	Field length
1. Must be a monetary amount. 2. For original returns, minimum value of "0".	x x	x	Refer to MIG or schema for field format Max value £9999999999.99 (12 numbers)

137. Incentive payment received during the year			
Status (Mandatory or optional)	M		
Business rules	Org	Amd	Field length
1. Must be a monetary amount. 2. For original returns, minimum value of "0". 3. Cannot be greater than £825.00	x x x	x x	Refer to MIG or schema for field format Max value £999.99 (5 numbers)

138. Now payable			
Status (Mandatory or optional)	M		
Business rules	Org	Amd	Field length
1. Must be a monetary amount. 2. Must be equal to the "Amount Payable for the Year" field less the "NIC / Tax Paid Already" field less the "Incentive Payment received during the year"	x x	x x	Refer to MIG or schema for field format Max value £9999999999.99 (12 numbers)

139. CIS deductions suffered			
Status (Mandatory or optional)	M		
Business rules	Org	Amd	Field length
1. Must be a monetary amount. 2. For original returns, minimum value of "0".	x x	x	Refer to MIG or schema for field format Max value £9999999999.99 (12 numbers)

140. Revised Amount Now Payable			
Status (Mandatory or optional)	M		
Business rules	Org	Amd	Field length
1. Must be a monetary amount. 2. Must be equal to the "Now Payable" field less the "CIS Deductions suffered" field.	x x	x x	Refer to MIG or schema for field format Max value £9999999999.99 (12 numbers)

9. Appendices

Appendix 1 - Modulus 19 Check

This Appendix details the calculation, known as the Modulus 19 Check.

This check is used to confirm the validity of the ECON/SCON provided by the Employer. It cannot identify if any of the digits of the reference number provided are incorrect therefore it should not be used to amend the reference number in an attempt to provide the correct SCON/ECON.

The calculation used to confirm the validity of the supplied SCON/ECON is as follows: -

FIXED VALUE FOR A SCON = 51
(SCON = 51)

FIXED VALUE FOR AN ECON = 37
(ECON = 37)

To confirm the validity of SCON S1301234T, take the supplied digits of the reference number and multiply as follows -

1	x	8	=	8
3	x	7	=	21
0	x	6	=	0
1	x	5	=	5
2	x	4	=	8
3	x	3	=	9
4	x	2	=	8

TOTAL	=	59		
TOTAL + FIXED VALUE (51)	=	110		
DIVIDE 110 BY 19	=	5	REMAINDER	15

The remainder figure is then checked against the table of Check Letters, detailed below, to confirm that the check letter is 'T'.

This check can only be used to confirm the validity of the SCON/ECON where the correct digits have been supplied.

Table of Check Letters

Number	Check Letter	Number	Check Letter
0	A	10	M
1	B	11	N
2	C	12	P
3	D	13	Q
4	E	14	R
5	F	15	T
6	H	16	W
7	J	17	X
8	K	18	Y
9	L		

Appendix 2 - National Insurance Number Prefixes

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.

Appendix 3 - Format of Tax Codes

- Tax Codes consist of alphanumeric characters.
- Must be in one of the following formats :-
- nnnnnnx where nnnnnn is in the range 1 - 999999 and
- x is one of:
 - T
 - L
 - P
 - V **or**
 - Y.

Or

- Knnnnnn where nnnnnn is in the range 1 – 999999
- Or one of the following values:
- BR,
 - OT, (no leading zeros allowed with the exception of this code)
 - D0,
 - NT, **or**
 - FT.

Appendix 4 - Aggregation of Earnings

Annual earnings period used and more than one contribution line.
 Supplement to End of Year Business Rules 2010/2011

This supplement contains additional business rules so that the validations are correctly applied in cases involving aggregation of earnings and where an annual earnings period has been used and there is more than one contribution line involved.

If there are: Two or more lines of Contributions AND
 Within any 2 or more lines there is a combination of any of the following categories:

- A + B, D, E, F, G, H, K, N, O, R or T
- D + B, E, G, H, K, N, O, R or T
- E + B, F, G, H, K, N, O, R or T
- F + B, D, G, H, K, N, O, R or T
- G + B, K, N, R or T
- J + Q, L, S or V
- Q + L, S or V
- L + S or V
- N + H, B or T
- O + B, G, K or T
- R + B, H, N or T
- S + V
- T + B

AND

If the matching contributions of NI categories above also have a format matching any of the examples in the table below, the P14s should be classed as an aggregated earnings case.

Examples of the Earnings fields format on at least two of the Contribution Lines. The patterns below need to be read top to bottom. The contribution lines can be reversed e.g. Pattern1 - NNN YYN will also be accepted as YYN NNN.

(The content of column 1d (Earnings above the UAP up to and including the UEL) will not affect the decision.)

<u>Earnings LEL to</u> <u>ET to UAP</u>		<u>Pattern Number</u>									
		1	2	3	4	5	6	7	8	9	10
Contribution Line	1a=0	N	N	N	N	N	N	N	N	N	N
	1b=0	N	N	N	Y	Y	N	N	N	N	N
	1c=0	N	Y	Y	Y	Y	Y	N	N	N	N
Contribution Line	1a=0	Y	Y	Y	Y	Y	Y	Y	Y	N	Y
	1b=0	Y	N	N	N	N	Y	N	N	Y	Y
	1c=0	N	N	Y	N	Y	N	Y	N	N	Y

The full set of the Validation and Business Rules for the P35 & P14 should be applied with the exception of Rules 26.5, 27.5, 28a.5, 28a.6 and 28a.7

- 1a = Earnings at the LEL (where earnings are equal to or exceed the LEL)
- 1b = Earnings above the LEL, up to and including the ET
- 1c = Earnings above the ET, up to and including the UAP

Appendix 5 - Changes to 2010-2011 Quality Standard and Business Validation Rules

Header and Footer

Version and date updated for this version. Changed from version 1.0 dated 26th February 2008.

Title of document

Title changed from 'Quality Standard and Business Validation Specification – From April 2009 to 'Quality Standard and Business Validation Specification – From April 2010.

Version number and date updated from version 1.0 dated 26th February 2008.

Document history

Updated with the latest author details.

Section 1 – Introduction

First paragraph - Tax year changed from 2009-2010 to 2010-2011.

[Wording](#) of Introduction changed to reflect the 2010/11 tax year online service. The introduction previously said:-

The Quality Standard and Business Validation Specification (QSBVS) gives you the information you will need to provide when filing your Employers Annual Return online for the 2009-2010 tax year. The Quality Standard, and the definition of filing online will be incorporated in Board's Directions. This document combines the two documents - Quality Standard (QS) and Business Validation Rules (BVRs). The BVRs were previously published as part of the Internet technical pack for software developers and the EDI Message Implementation Guidelines (MIG). The rule numbering within this document is the same as in the previous BVRs.

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

Following the acceptance of Patrick Carter's recommendations:

- Employers with 50 or more employees have had to file online from the 2005-2006 tax year.
- Employers with fewer than 50 employees do not have to file online until at least the 2009-2010 tax year. However they can get tax – free incentives for taking up online filing early. More information about tax-free payments can be found at: http://www.hmrc.gov.uk/employers/onlineguide_smallemp.htm#6

If an Employer's Annual Return does not meet the Quality Standard and Business Validation Specification, the return will be treated as not having been made. There is a penalty of up to £3000 a year for an employer who does not file their annual return online when they should have done. This penalty is in addition to the existing late filing penalty.

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.

Further information on sending your Employer Annual Return can be found at:

www.hmrc.gov.uk/payonline

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.

Section 2 - Validation rules for online filing of Employers Annual Returns

No changes

Section 3 - Amendments to Original Returns

The hyperlink to the HMRC website updated.

A new paragraph added to highlight that an amended return will not be processed by HMRC if an original return for that year has not been accepted. The new paragraph is :-

An amended return will not be processed unless an original return for that year has been accepted by HMRC.

Section 4 – Character sets

No changes.

Section 5 – P14 “Gross Pay” or Pay in this employment”

No changes.

Section 6 - Common errors

The list of common errors has been replaced by a link to an HMRC website that contains the details.

Section 7 - Employer annual return information (P14 and P35)

Item 2 – Submission Type

Rule 2 amended from

A complete return must include P14's and a P35.

to

“A complete return must include P14's and a P35 or a P35 showing “CIS deductions” suffered as greater than zero and no associated P14s”

Item 4b - Number of Parts (P35Part EDI message only)

Amended to allow the submission of a P35 with no associated P14s but with an amount greater than zero in the “CIS deductions suffered” field
from

For an original return - numeric characters between 001 - 999. This figure should equal the number of P14Parts making up the overall submission for the year

For an amended return - numeric characters between 000 - 999. This figure should equal the number of P14Parts making up the overall amended submission for the year.

to

Numeric characters between 000 - 999. This figure should equal the number of P14Parts making up the overall submission for the year

For an original return – if the number of parts is zero the “CIS deductions suffered” field must be greater than zero

Item 7 – Tax Year

The date has changed from 5 April 2010 to 5 April 2011.

Item 15 – Employee’s date of birth. The advisory note to use the default date of birth has been removed. Changed from:-

1. Must be completed if the NINO is not known. If both date of birth and NINO are not known a default of 1st January 1901 should be used.

to

1. Must be completed if the NINO is not known.

Item 28a – Earnings above the ET up to and including the Upper Accrual Point (UAP)

Advisory note at the end of the rules changed from:-

NB Rule 7 will not apply in aggregation cases and in cases where there is more than one contribution line and an annual earnings period has been applied.

to

NB Rules 5, 6 and 7 will not apply in aggregation cases and in cases where there is more than one contribution line and an annual earnings period has been applied.

Item 58 – P14 record count (for complete Internet submissions only)

New ruled added and one rule deleted to allow a P35 with no associated P14s, but with an amount greater than zero in the “CIS deductions suffered” field to be accepted.

- New rule - “For original returns – if the P14 record count is zero the “CIS deductions suffered” field must be greater than zero”
- Rule deleted – “Can be zero for Amended returns only”

Section 8 P35 details

Item 110 – P14 Declaration

Rule 2 “At least one P14 must be submitted” deleted.

Appendix 1.

No changes

Appendix 2

No changes

Appendix 3

No changes

Appendix 4

Year changed from 2009/10 to 2010/2011 on line 2.

Penultimate paragraph changed from

The full set of the Validation and Business Rules for the P35 & P14 should be applied with the exception of Rules 26.5, 27.5 and 28a.7

to

The full set of the Validation and Business Rules for the P35 & P14 should be applied with the exception of Rules 26.5, 27.5, 28a.5, 28a.6 and 28a.7