

SAVREC Statistical And VAT Reconciliation message

Introduction:

SAVREC is a sub-set of the SEMDEC message designed by HM Revenue & Customs. It is used for the transmission of legitimate differences between values declared on VAT returns (in boxes 8 and 9 of the VAT 100 form) and Supplementary Declarations. Credit notes are an example of these differences. The principles of how to carry out the reconciliation are set out in the Intrastat Public Notice 60, available from your local VAT office.

Notes:

This is Appendix G of the Electronic Data Capture Service (EDCS) Technical Interface Specification. It contains the detailed description of the Statistical And Vat REconciliation (SAVREC) message.

SAVREC is to be used only where a reduced number of data elements is being reported. This is appropriate where negative amounts (e.g. credit notes - see Nature of Transaction codes (NOTR)) are to be shown and where you are reporting a VAT return entry which does not have a corresponding Supplementary Declaration.

Please note that SEMDEC (see Appendix A) or INSTAT (see Appendix F) can be used to provide reconciliation data, provided that all the mandatory requirements of the message are complied with. SEMDEC or INSTAT may also be used to declare negative amounts and VAT-only items, but all data fields would need to be completed. Dummy values would be acceptable provided they comply with the correct format and size requirements.

If you need assistance with any of the information in this appendix, please contact:

HM Revenue & Customs

Error Correction Unit

3rd Floor, Central

Alexander House

21 Victoria Avenue

Southend-on-Sea

Essex SS99 1AA

Tel: 01702 367925 / 367167

Fax: 01702 366187

email: ecu@hmrc.gsi.gov.uk

email: angie.akerman@hmrc.gsi.gov.uk

email: denise.clark@hmrc.gsi.gov.uk

email: lesley.urquhart@hmrc.gsi.gov.uk

If you need help on the UN/EDIFACT Standard please contact:

HM Revenue & Customs

EDIFACT Helpdesk

Information Management Solutions

4th Floor, South East

Alexander House,

21 Victoria Avenue

Southend-on-Sea

Essex SS99 1AA

Tel: 01702 367891

Fax: 01702 367103

e-mail: edistandards@hmrc.gsi.gov.uk

Summary of Status:

M This is mandatory within UN/EDIFACT.

C The requirement for this is conditional.

R This is required by HMRC.

NR This is not required by HMRC

O Optional

Explanation of separator representation as used in the examples:

: Separator between components of a compound element.

+ Separator between elements in a segment.

' Segment terminator.

Format of the elements is specified as:

a upper case alphabetic.

an upper case alphanumeric.

n numeric.

Length of the data item is optionally preceded by ".." if the length is variable.

example 1: a1 is alphabetic 1 character.

example 2: an..7 is alphanumeric variable 7 (i.e. 1 to 7 inclusive) characters.

example 3: n4 is numeric 4 characters.

DETAILS OF CHANGES IMPLEMENTED IN THIS VERSION

1. Contact details updated.

Heading Section:

Pos.	Seg.	Base	User	Group	Notes and		
<u>No.</u>	<u>ID</u>	<u>Name</u>	<u>Guide</u>	<u>Status</u>	<u>Max.Use</u>	<u>Repeat</u>	<u>Comments</u>
001	UNH	Message Header		M	M	1	
002	BGM	Beginning of Message		M	M	1	
003	DTM	Date/Time/Period		M	M	1	
004	NAD	Name and Address		M	M	1	
004	NAD	Name and Address		C	C	1	

Detail Section:

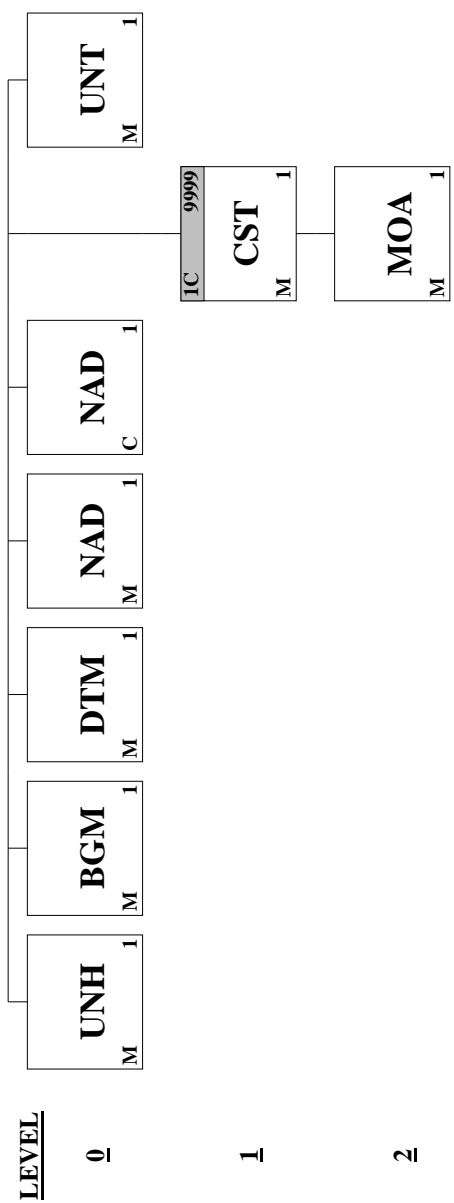
Pos.	Seg.	Base	User	Group	Notes and		
<u>No.</u>	<u>ID</u>	<u>Name</u>	<u>Guide</u>	<u>Status</u>	<u>Max.Use</u>	<u>Repeat</u>	<u>Comments</u>

Segment Group 1: CST-MOA				C	R	9999	
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009	CST	Customs Status of Goods		M	M	1
011	MOA	Monetary Amount		M	M	1

Summary Section:

Pos.	Seg.	Base	User	Group	Notes and
<u>No.</u>	<u>ID</u>	<u>Name</u>	<u>Guide</u>	<u>Status</u>	<u>Max.Use</u> <u>Repeat</u> <u>Comments</u>
017	UNT	Message Trailer		M	M 1



Segment: UNH Message Header
 Position: 001
 Group:
 Level: 0
 Usage: Mandatory
 Max Use: 1
 Purpose: To head, identify and specify a Message.

Notes: e.g. UNH+SAVREC13+SEMDEC:1:912:UK:109402'

Data Element Summary

Data	Component	Base	User		
<u>Element</u>	<u>Element</u>	<u>Name</u>	<u>Attributes</u>	<u>Attributes</u>	
0062	MESSAGE REFERENCE NUMBER (MREF)	M	an..14	M	Unique message reference assigned by the sender. A reference provided by the data supplier. It must be unique within a transmission (ie UNB - UNZ loop).
S009	MESSAGE IDENTIFIER	M		M	Identification of the type, version etc. of the message being interchanged.
0065	Message type identifier	M	id..6	M	Code identifying a type of message and assigned by its controlling agency. SEMDEC Single European Market UK bespoke message
0052	Message type version number	M	an..3	M	Version number of a message type. 1

0054	Message type release number	M	an..3	M
	Release number within the current message type version number (0052).			
	912			
0051	Controlling agency	M	id..2	M
	Code identifying the agency controlling the specification, maintenance and publication of the message type.			
	UK	United Kingdom		
0057	Association assigned code	C	an..6	R
	Code, assigned by the association responsible for the design and maintenance of the message type concerned, which further identifies the message.			
	109402			

Segment: BGM Beginning of Message

Position: 002

Group:

Level: 0

Usage: Mandatory

Max Use: 1

Purpose: To indicate the beginning of a message and to transmit identifying number, type and date of a message.

Notes: This segment is required when reporting the Date of Transmission (DOTM).

e.g. BGM+++137:050731:101'

Data Element Summary

Data	Component	Base	User	
<u>Element</u>	<u>Element</u>	<u>Name</u>	<u>Attributes</u>	<u>Attributes</u>
C002	DOCUMENT/MESSAGE NAME	C	NR	
	Identification of a type of document/message by code or name. Code preferred.			
	Not Required by HM Revenue & Customs.			
1004	DOCUMENT/MESSAGE NUMBER	C	an..35	NR
	Reference number assigned to the document/message by the issuer.			
	Not Required by HM Revenue & Customs.			
C507	DATE/TIME/PERIOD	C	R	
	Date and/or time relevant to the specified date/time type.			
2005	Date/time/period qualifier	M	id..3	M
	Code giving specific meaning to a date, time or period.			
	137	Document/message date/time		

2380 Date/time/period (DOTM) M an..35 M an6

The value of a date, a date and time, a time or of a period in a specified representation.

Date of transmission (DOTM, n6). Use YYMMDD format.

2379 Date/time/period format qualifier M id..3 M

Specification of the representation of a date, a date and time or of a period.

101 YYMMDD

Segment: DTM Date/Time/Period
 Position: 003
 Group:
 Level: 0
 Usage: Mandatory
 Max Use: 1
 Purpose: To specify date, and/or time, or period.

Notes:

This segment is required when reporting the month to which SAVREC is referring for reconciliation purposes (MDEC).

e.g. DTM+156:0507:609'

Data Element Summary

Data Component	Base	User
<u>Element</u>	<u>Element</u>	<u>Name Attributes</u> <u>Attributes</u>
C507	DATE/TIME/PERIOD	M M
	Date and/or time relevant to the specified date/time type.	
2005	Date/time/period qualifier	M id..3 M
	Code giving specific meaning to a date, time or period.	
	156	Accounting period end date
2380	Date/time/period (MDEC)	M an..35 M an4
	The value of a date, a date and time, a time or of a period in a specified representation.	
	The month to which the SAVREC is referring for reconciliation purposes (MDEC, n4). Use a format of YYMM.	
2379	Date/time/period format qualifier	M id..3 M
	Specification of the representation of a date, a date and time or of a period.	

609

YYMM

Segment: NAD Name and Address

Position: 004

Group:

Level: 0

Usage: Mandatory

Max Use: 1

Purpose: To specify the name/address and their related function, either by C082 only and/or unstructured by C058 or structured by C080 thru 3207.

Notes:

This segment is required once containing the VAT Registration Number (VATN) of the Declarant (DT). The NAD segment is required twice if the message is sent by an agent (AE). In the latter case they can be sent in either order.

e.g. NAD+DT+123456782'

Data Element Summary

Data	Component	Base	User			
<u>Element</u>	<u>Element</u>	<u>Name</u>	<u>Attributes</u>	<u>Attributes</u>		
3035	PARTY QUALIFIER			M	id..3	M
	Code giving specific meaning to a party.					
	DT	Declarant				
C082	PARTY IDENTIFICATION DETAILS			C		R
	Identification of a transaction party by code.					
3039	Party id identification (VATN)			M	an..17	M an..12
	Code identifying a party involved in a transaction.					

The VAT REGISTRATION No. (VATN, an..12) of the declarant plus a branch identifier (where a branch identifier is applicable).

Segment: NAD Name and Address

Position: 004

Group:

Level: 0

Usage: Conditional (Optional)

Max Use: 1

Purpose: To specify the name/address and their related function, either by C082 only and/or unstructured by C058 or structured by C080 thru 3207.

Notes: This is the second occurrence of the NAD segment which must be used if the message is sent by an agent (AE).

e.g. NAD+AE+123456782'

Data Element Summary

Data	Component	Base	User		
<u>Element</u>	<u>Element</u>	<u>Name</u>	<u>Attributes</u>	<u>Attributes</u>	
3035	PARTY QUALIFIER			M id..3	M
	Code giving specific meaning to a party.				
	AE	Declarant's agent/representative			
C082	PARTY IDENTIFICATION DETAILS			C	R
	Identification of a transaction party by code.				
3039	Party id identification (VATN)			M an..17	M an..12
	Code identifying a party involved in a transaction.				

The VAT REGISTRATION No. (VATN, an..12) of the Agent plus a branch identifier (where a branch identifier is applicable).

Group: CST Segment Group 1
Position: 009
Group:
Level: 1
Usage: Conditional (Required)
Max Use: 9999

Segment Summary

Pos.	Seg.	Req.	Max.	Group:		
<u>No.</u>	<u>ID</u>	<u>Name</u>	<u>Des.</u>	<u>Use</u>	<u>Repeat</u>	
M	009	CST	Customs Status of Goods		M	1
M	011	MOA	Monetary Amount		M	1

Segment: CST Customs Status of Goods
 Position: 009 (Trigger Segment)
 Group: SG1
 Level: 1
 Usage: Mandatory
 Max Use: 1
 Purpose: To specify goods in terms of customs identities, status and intended use.

Notes: This segment is the start of the item detail of the Intrastat data. It is used when reporting the Flow (FLOW), and the Nature of Transaction (NOTR). The first 2 occurrences of C246 must be used. (NB these can be sent in either order)

e.g. CST++A:105+10:112' or CST++10:112+A:105'

Data Element Summary

Data Component	Base User
<u>Element</u>	<u>Element</u> <u>Name</u> <u>Attributes</u> <u>Attributes</u>
1496	GOODS ITEM NUMBER C n..5 NR Serial number differentiating each separate goods item entry of a consignment as contained in one document/declaration. Not Required by HM Revenue & Customs.
C246	CUSTOMS IDENTITY CODES C R Specification of goods in terms of customs identity.
7361	Customs code identification (NOTR) M an..18 M an..2 To specify goods in terms of customs identity. For NOTR (n2): 1st digit: Codes are shown below. X represents the 2nd digit, and is

shown for guidance only.

2nd digit: Codes are shown below. Y represents the 1st digit, and is shown for guidance only.

1X	All transactions involving actual or intended change of ownership for a consideration (except those appropriate to 2X, 7X, 8X)
2X	Returned goods and replacement goods
3X	Free of charge transactions involving permanent change of ownership
4X	Goods for processing (other than 7X)
5X	Goods returned following process (other than 7X)
6X	No longer used in the UK.
7X	Joint defence projects or other joint inter-governmental production programme
8X	Supply of building materials and equipment as part of a general construction or engineering contract
9X	Other transactions
Y6	Credit notes
Y8	Transactions included in boxes 8 or 9 of the VAT return but not required on supplementary declarations

1131 Code list qualifier C id..3 R

Identification of a code list.

For NOTR use a value of "112".

112 Customs nature of the transaction

C246 CUSTOMS IDENTITY CODES C R

Specification of goods in terms of customs identity.

7361 Customs code identification (FLOW) M an..18 M an..2

To specify goods in terms of customs identity.

For FLOW (a1)

A Arrival

D Despatch

1131 Code list qualifier C id..3 R

Identification of a code list.

For FLOW use a value of "105".

105 Customs declaration type

Segment: MOA Monetary Amount
 Position: 011
 Group: SG1
 Level: 2
 Usage: Mandatory
 Max Use: 1
 Purpose: To specify a monetary amount.

Notes:

This segment is used when reporting the Adjustment Value (VALU). The first occurrence of Composite C516 is to be used.

e.g. MOA+5+165:100000'

Data Element Summary

Data	Component	Base	User		
<u>Element</u>	<u>Element</u>	<u>Name</u>	<u>Attributes</u>	<u>Attributes</u>	
5007	MONETARY FUNCTION, CODED	M	id..3	M	
	Indication of the function of an amount.				
	5	Amount for Customs purposes			
C516	MONETARY AMOUNT	C		R	
	Amount of goods or services stated as a monetary amount in a specified currency.				
5025	Monetary amount type qualifier	M	id..3	M	
	Indication of type of amount.				
	165	Adjustment amount			
5004	Monetary amount (VALU)	C	n..18	R	n..14
	Number of monetary units.				

Adjustment value (VALU, n..14). Negative values (i.e. use of the '-' [minus] sign) are not allowed for Intrastat (e.g. credit notes: see Nature of Transaction codes (NOTR)). Round to the nearest whole

pound except where the value is less than 50p, when you should show one pound sterling as the declared value. (Do not show commas, full stops or decimals).

Segment: UNT Message Trailer
 Position: 017
 Group:
 Level: 0
 Usage: Mandatory
 Max Use: 1
 Purpose: To end and check the completeness of a message.

Notes: e.g. UNT+10+SAVREC13'

Data Element Summary

Data	Component	Base	User
<u>Element</u>	<u>Element</u>	<u>Name</u>	<u>Attributes</u>
0074	NUMBER OF SEGMENTS IN A MESSAGE (NSEG)	M	n..6 M
	Control count of number of segments in a message.		
0062	MESSAGE REFERENCE NUMBER (MREF)	M	an..14 M
	Unique message reference assigned by the sender.		

As per the UNH (0062).

Example message - wrapped as transmitted:

```
UNB+UNOA:2+DANGERPILEYPIC+OTHER+050731:1058+13++LIV
DEC'UNH+SAVREC13+SEMDEC:91:2:UK:109402'BGM+++137:0507
31:101'DTM+156:0507:609'NAD+AE+123456782'NAD+DT+98765432
8'CST++A:105+26:112'MOA+5+165:567'CST++A:105+18:112'MOA+5
+165:100'UNT+10+SAVREC13'UNZ+1+13'
```

Example message - expanded to individual segments:

UNB+UNOA:2+DANGERPILEYPIC+OTHER+050731:1058+13++LIV
DEC'

UNH+SAVREC13+SEMDEC:91:2:UK:109402'

BGM+++137:050731:101'

DTM+156:0507:609'

NAD+AE+123456782'

NAD+DT+987654328'

CST++A:105+26:112'

MOA+5+165:567'

CST++A:105+18:112'

MOA+5+165:100'

UNT+10+SAVREC13'

UNZ+1+13'

The example above has been sent by an Agent (AE) on behalf of the trader (DT). There are 2 lines for reconciliation.