

# Employment intermediaries: data requirements for software developers

Version 1.4

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### 1. Introduction

This document provides information about the items in the template that employment intermediaries must send to HM Revenue and Customs about workers they place with clients who they don't pay using PAYE.

The information about the items includes requirements on length, characters, formatting and accepted values. The information also includes if the entry is mandatory, optional or there are conditions that make it mandatory.

### 2. Report template

The report template and guidance on how to complete it is available on GOV.UK – [www.gov.uk/government/publications/employment-intermediaries-report-template](http://www.gov.uk/government/publications/employment-intermediaries-report-template)

A user can upload 13 reports at a time. Each report must:

- contain employment intermediary information and at least 1 record of worker information
- be an ODS or CSV file
- be smaller than 20MB – you can split reports into multiple files and upload them
- have a name that is 200 characters or less
- only contain 1 sheet
- not be password protected

The template shouldn't be altered in any way that would change the layout (order or headings) of the:

- column A, rows 1 to 6
- row 7
- columns A to Y, row 8

#### Formatting a CSV report

The information in a CSV is separated by commas. If a comma is part of an entry, put double quotes around the information, like "Smith, Smith and Smith Ltd".

### 3. Online service

#### Send a report with errors

When a user uploads a report that contains formatting errors, like missing required fields and incorrect formats, they will be presented with the errors and can decide to either:

- correct the errors and upload the report again
- send it with errors

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If they decide to send it with errors, they will have to confirm that they know the errors are there, and they may receive a penalty for a late, incorrect or incomplete report.

### Remove an uploaded and sent report

The service will allow users to remove a report they have sent to HM Revenue and Customs. They will be able to do this for 4 months after a reporting period ends.

For example, for the reporting period 6 April to 5 July, the deadline for uploading and sending a report to not receive a penalty is 5 August. The user can upload and send more reports or remove reports until 5 November.

This function is still being developed.

### Reference numbers

When a user uploads and sends a report (or reports) they get a 12-digit reference number and a 4-digit sequence number. If they upload and send another report (or reports) for the same reporting period, they get a new sequence number but the reference number stays the same.

The user will get a new reference number when they upload and send a report (or reports) for a different reporting period. The sequence number for the first upload in a reporting period will always be 0001.

### Test service

There is a test service for developers to see whether reports they create contain formatting errors. The Software Development Support Team issue access codes to use the service. Email [SDSTeam@hmrc.gsi.gov.uk](mailto:SDSTeam@hmrc.gsi.gov.uk) to request access.

The service is available from <https://www.tax.service.gov.uk/review-employment-intermediary-report>

In the test service, you can only check 1 report at a time.

The start and end dates in your test reports must be for the reporting period 6 April to 5 July 2015. See '[Start date of engagement](#)' and '[End date of engagement](#)' for detailed requirements.

## 4. Employment intermediary details

### Employment intermediary name

- Example: MoreJobsForYou
- Mandatory
- Minimum length: 1
- Maximum length: 120
- Pattern: First character [A-Za-z0-9] then any of these characters – A-Z a-z 0-9 [space] ~ ! " @ # \$ % & ' ( ) \* + , - . : ; < = > ? [ ] \ / ^ \_ { } £ €

### Employment intermediary address lines 1, 2, 3, 4

- Example: 1 Smith Street
- There must be address line 1 and address line 2
- Minimum length for each line: 1
- Maximum length for each line: 35
- Pattern: First character [A-Za-z0-9] then any of these characters – A-Z a-z 0-9 [space] ~ ! " @ # \$ % & ' ( ) \* + , - . : ; < = > ? [ ] \ / ^ \_ { } £ €

### Employment intermediary postcode

- Example: AA1 1AA
- Mandatory
- Minimum length: 1
- Maximum length: 10
- Pattern: First character [A-Za-z0-9] then [A-Za-z0-9 ]

### Other information

The intermediary's PAYE reference (tax office number and tax office employer's reference), and Accounts Office reference will be taken from the online service when a template is uploaded.

The online service will also provide start and end dates of the reporting period and if the intermediary wants to tell HM Revenue and Customs they don't have a report to send, or is no longer operating as an intermediary.

## 5. Worker details

### Worker forename

- Example: James
- Mandatory
- Minimum length: 1
- Maximum length: 35
- Pattern: First character [A-Za-z] then [A-Za-z \-']

### Worker middle name

- Example: Veronica
- Optional
- Minimum length: 1
- Maximum length: 35
- Pattern: First character [A-Za-z] then [A-Za-z \-']

### Worker surname

- Example: Bacon
- Mandatory
- Minimum length: 1
- Maximum length: 35
- Pattern: First character: [A-Za-z] then [A-Za-z \-']

### Worker date of birth

- Example: 15/10/1974
- There must be an entry when if there is no 'Worker National Insurance number'
- Format: dd/mm/yyyy
- Pattern: \d{2}\d{2}\d{4}

Error code: 001 – date of birth and National Insurance number are missing.

Message: 'Worker date of birth' must have an entry if 'Worker National Insurance number' is blank.

Error code: 002 – incorrect date format.

Message: 'Worker date of birth' must be in the format of dd/mm/yyyy, like 12/11/1980 for 12 November 1980.

Error code: 003 – must be in the past or today.

Message: 'Worker date of birth' must be today or in the past.

Error code: 004 – worker date of birth must be less than 130 years ago.

Message: 'Worker date of birth' must be within the last 130 years.

### Worker gender

- Example: M
- There must be an entry if there is no 'Worker National Insurance number'
- Accepted values: M, m (Male), F, f (Female)

Error code: 005 – gender and National Insurance number are missing.

Message: 'Worker gender' must have an entry if 'Worker National Insurance number' is blank.

Error code: 006 – entry must be 'M', 'm', 'F' or 'f'.

Message: 'Worker gender' must be either 'M' for male or 'F' for female.

### Worker National Insurance number

- Example: QQ123456C
- There must be an entry if there is no 'Worker date of birth' and 'Worker gender'
- Length: 9
- Pattern: [A-Za-z]{2}[0-9]{6}[A-Da-d ]

Error code: 007 – incorrect format.

Message: 'Worker National Insurance number' must be in the format of 2 letters then 6 numbers then A, B, C, D or a space, like QQ123456C or QQ123456 .

### Worker address lines 1, 2, 3, 4

- Example: 1 Smith Street
- There must be address line 1 and address line 2
- Minimum length for each line: 1
- Maximum length for each line: 35

- Pattern: First character [A-Za-z0-9] then any of these characters – A-Z a-z 0-9 [space] ~ ! " @ # \$ % & ' ( ) \* + , - . : ; < = > ? [ ] \ / ^ \_ { } £ €

### Worker postcode

- Example: AA1 1AA
- Mandatory
- Minimum length: 1
- Maximum length: 10
- Pattern: First character [A-Za-z0-9] then [A-Za-z0-9 ]

## 6. Engagement details

### Worker engagement details where intermediary didn't operate PAYE

- Example: A
- Mandatory
- Accepted values: A, a (Self-employed contractor), B, b (Partnership), C, c (Limited liability partnership), D, d (Limited company), E, e (Non-UK engagement), F, f (Another party operated PAYE on the worker's payments)

If more than one option applies select the option that comes first on the list. For example, if A and E both apply, select A.

Error code: 008 – entry must be 'A', 'a', 'B', 'b', 'C', 'c', 'D', 'd', 'E', 'e', 'F' or 'f'.  
Message: 'Worker engagement details where intermediary didn't operate PAYE' must be 'A', 'B', 'C', 'D', 'E' or 'F'.

### Worker unique taxpayer reference (UTR)

- Example: 1234567890
- There must be an entry when 'Worker engagement details where intermediary didn't operate PAYE' is 'A', 'a', 'B', 'b', 'C' or 'c'.
- Length: 10
- Pattern: [0-9]{10}

Error code: 009 – 'Worker engagement details where intermediary didn't operate PAYE' is 'A', 'a', 'B', 'b', 'C' or 'c' and UTR is blank.  
Message: 'Worker unique taxpayer reference (UTR)' must have an entry if 'Worker engagement details where intermediary didn't operate PAYE' is 'A', 'B' or 'C'.

Error code: 010 – entry doesn't contain 10 numbers.  
Message: 'Worker unique taxpayer reference (UTR)' must be 10 numbers.

### Start date of engagement

- Example: 10/03/2015
- Mandatory
- Format: dd/mm/yyyy
- Pattern: \d{2}/\d{2}/\d{4}

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Error code: 011 – incorrect date format.

Message: 'Start date of engagement' must be in the format of dd/mm/yyyy, like 10/03/2015 for 10 March 2015.

Error code: 012 – must be today or in the past.

Message: 'Start date of engagement' must be today or in the past and may be before the start of the reporting period.

### End date of engagement

- Example: 10/03/2015
- Optional – there should be an entry when there is an end date
- Format: dd/mm/yyyy
- Pattern: \d{2}/\d{2}/\d{4}

Error code: 013 – incorrect date format.

Message: 'End date of engagement' must be in the format of dd/mm/yyyy, like 10/03/2015 for 10 March 2015.

Error code: 014 – must be in the today or in the past.

Message: 'End date of engagement' must be today or in the past.

Error code: 015 – must be later than or the same as start date.

Message: 'End date of engagement' must be the same as or after 'Start date of engagement'.

Error code: 016 – must be in the current reporting period.

Message: 'End date of engagement' must be in the reporting period that the report relates to.

### Amount paid for the worker's services

- Example: 300, 300.1 and 300.10 – entries that have 0 or 1 decimal place will be edited so they have 2 decimal places, for example, 100 and 100.1 will become 100.00 and 100.10
- There must be an entry when 'Worker engagement details where intermediary didn't operate PAYE' is 'A', 'a', 'B', 'b', 'C', 'c', 'D', 'd', 'E' or 'e'
- Format: Numeric value to 0, 1 or 2 decimal places and doesn't include commas
- Minimum: 0, 0.0, 0.00
- Maximum: 999999999, 999999999.9, 999999999.99

Error code: 017 – 'Worker engagement details where intermediary didn't operate PAYE' is 'A', 'a', 'B', 'b', 'C', 'c', 'D', 'd', 'E' or 'e' and 'Amount paid for the worker's services' is blank.

Message: 'Amount paid for the worker's services' must have an entry if 'Worker engagement details where intermediary didn't operate PAYE' is 'A', 'B', 'C', 'D' or 'E'.



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Error code: 018 – negative value or includes commas.

Message: 'Amount paid for the worker's services' must be a positive value with 0, 1 or 2 decimal places, like 500, 500.1 or 500.10 or 0, 0.0 or 0.00 for zero pay. Amounts that are 1000 or more should not include commas, like 1789, 1789.4 or 1789.45.

Error code: 019 – more than 999999999.99.

Message: 'Amount paid for the worker's services' can't be more than 999999999.99.

### Currency

- There must be an entry when 'Worker engagement details where intermediary didn't operate PAYE' is 'A', 'a', 'B', 'b', 'C', 'c', 'D', 'd', 'E' or 'e'
- Accepted values: GBP, GBp, GbP, Gbp, gBP, gBp, gbP, gbp (pounds), EUR, EUr, EuR, Eur, eUR, eUr, euR, eur (euros)

If the worker was paid in another currency it should be converted into Great British pounds or euros using HMRC exchange rates –

[www.gov.uk/government/collections/exchange-rates-for-customs-and-vat](http://www.gov.uk/government/collections/exchange-rates-for-customs-and-vat)

Error code: 020 – 'Worker engagement details where intermediary didn't operate PAYE' is 'A', 'a', 'B', 'b', 'C', 'c', 'D', 'd', 'E' or 'e' and currency is blank.

Message: 'Currency' must have an entry if 'Worker engagement details where intermediary didn't operate PAYE' is 'A', 'B', 'C', 'D' or 'E'.

Error code: 021 – none of the accepted values.

Message: 'Currency' must be pounds ('GBP') or euros ('EUR').

### Is this amount inclusive of VAT?

- There must be an entry when 'Worker engagement details where intermediary didn't operate PAYE' is 'A', 'a', 'B', 'b', 'C', 'c', 'D', 'd', 'E' or 'e'
- Accepted values: Y, y (Yes), N, n (No)

This is whether or not VAT has been charged on the payment.

Error code: 022 – 'Worker engagement details where intermediary didn't operate PAYE' is 'A', 'a', 'B', 'b', 'C', 'c', 'D', 'd', 'E' or 'e' and 'Is this amount inclusive of VAT?' is blank.

Message: 'Is this amount inclusive of VAT?' must have an entry if 'Worker engagement details where intermediary didn't operate PAYE' is 'A', 'B', 'C', 'D' or 'E'.

Error code: 023 – none of the accepted values.

Message: 'Is this amount inclusive of VAT?' must be 'Y' or 'N' for no.

## 7. Party paid by intermediary for the worker's services

### Name of party paid by intermediary for worker's services

- Example: Example Company
- There must be an entry if 'Worker engagement details where intermediary didn't operate PAYE' is 'A', 'a', 'B', 'b', 'C', 'c', 'D', 'd', 'E' or 'e'
- Minimum length: 1
- Maximum length: 120
- Pattern: First character [A-Za-z0-9] then any of these – A-Z a-z 0-9 [space] ~ ! "" @ # \$ % & ' ( ) \* + , - . : ; < = > ? [ ] \ / ^ \_ { } £ €

Error code: 024 – 'Worker engagement details where intermediary didn't operate PAYE' is 'A', 'a', 'B', 'b', 'C', 'c', 'D', 'd', 'E' or 'e' and 'Name of party paid by intermediary for worker's services' is blank.

Message: 'Name of party paid by intermediary for worker's services' must have an entry if 'Worker engagement details where intermediary didn't operate PAYE' is 'A', 'B', 'C', 'D' or 'E'.

### Address lines 1, 2, 3, 4 of party paid by intermediary for worker's services

- Example: 1 Smith Street
- There must be address line 1 and address line 2 when 'Worker engagement details where intermediary didn't operate PAYE' is 'A', 'a', 'B', 'b', 'C', 'c', 'D', 'd', 'E' or 'e'
- Minimum length: 1
- Maximum length: 35
- Pattern: First character [A-Za-z0-9] then any of these characters – A-Z a-z 0-9 [space] ~ ! "" @ # \$ % & ' ( ) \* + , - . : ; < = > ? [ ] \ / ^ \_ { } £ €

Error code: 025 – 'Worker engagement details where intermediary didn't operate PAYE' is 'A', 'a', 'B', 'b', 'C', 'c', 'D', 'd', 'E' or 'e' and address line 1 is blank.

Message: 'Address line 1 of party paid by intermediary for worker's services' must have an entry if 'Worker engagement details where intermediary didn't operate PAYE' is 'A', 'B', 'C', 'D' or 'E'.

Error code: 026 – 'Worker engagement details where intermediary didn't operate PAYE' is 'A', 'a', 'B', 'b', 'C', 'c', 'D', 'd', 'E' or 'e' and address line 2 is blank.

Message: 'Address line 2 of party paid by intermediary for worker's services' must have an entry if 'Worker engagement details where intermediary didn't operate PAYE' is 'A', 'B', 'C', 'D' or 'E'.

### Postcode of party paid for worker's services

- Example: AA1 1AA
- Optional
- Minimum length: 1
- Maximum length: 10
- Pattern: First character [A-Za-z0-9] then [A-Za-z0-9 ]

### Companies House registration number of party paid by intermediary for worker's services

- Example: AC097609, 123456, 1234567 or 13246578
- There must be an entry if 'Worker engagement details where intermediary didn't operate PAYE' is 'D' or 'd'
- Minimum length: 6
- Maximum length: 8
- Pattern: [A-Za-z]{2}[0-9]{6} or [0-9]{6,8}

Error code: 027 – 'Worker engagement details where intermediary didn't operate PAYE' is 'D' or 'd' and Companies House registration number is blank.

Message: 'Companies House registration number of party paid by intermediary for worker's services' must have an entry if 'Worker engagement details where intermediary didn't operate PAYE' is 'D'.

Error code: 028 – incorrect format.

Message: 'Companies House registration number of party paid by intermediary for worker's services' must be 2 letters then 6 numbers, or between 6 and 8 numbers.

## 8. General errors

These apply to more than one field, mandatory fields and fields of a specific lengths.

Error code: 029 – a mandatory field has been left blank.

Message: '[Name of field]' must have an entry.

Error code: 030 – an entry is too long.

Message: '[Name of field]' must be between [x] and [y] characters long.

Error code: 031 – an invalid character as part of an entry for worker forename, worker middle name and worker surname.

Message: '[Name of field]' can only include letters a to z, a space, hyphen or apostrophe.

Error code: 032 – an invalid character as part of an entry for employment intermediary postcode, worker postcode and postcode of party paid by intermediary for the worker's services.

Message: '[Name of field]' can only include letters, numbers and a space.

Error code: 033 – an invalid character as part of an entry for employment intermediary name, employment intermediary address lines, worker address lines, name and address of party paid by intermediary for the worker's services.

Message 1: '[Name of field]' can include letters a to z, numbers, and most symbols.

Message 2: '[Name of field]' can include letters a to z, numbers, and any symbol except a vertical bar, a broken vertical bar, a grave, or a not sign.

Message 1 will be called if the entry includes a character like è or ü. Message 2 will be called if the entry includes | ` ~ or !.

### Changes to the document

#### **Version 1.4, 3 August 2015**

This version updates:

- the number of characters a report name can have to 200 characters or less
- 'Amount paid for the worker's services' to allow 0, 1 or 2 decimal places
- 'Companies House registration number of party paid by intermediary for worker's services' to allow 2 letters and 6 numbers, or between 6 and 8 numbers
- error messages for error codes 018 and 028

#### **Version 1.3, 12 May 2015**

This version includes a new section 3 about the online service, which includes information about:

- sending a report that contains formatting errors
- removing a report that has been uploaded and sent
- reference numbers when a report is uploaded and sent
- a test service for developers

This version also includes updated:

- error messages for error codes 031 and 033
- an updated minimum length of 8 for the Companies House registration number of party paid by intermediary for worker's services

#### **Version 1.2, 5 March 2015**

This version includes:

- a link to the report template and its guide on GOV.UK
- clearer details on not changing the layout (order or headings) of certain columns and rows
- details of how to deal with commas in the CSV version of the report template

#### **Version 1.1, 10 February 2015**

This version includes:

- a link to HM Revenue and Customs exchange rates for Great British pounds
- mandatory, optional and conditional statements for all fields
- clarification that 'Is this inclusive of VAT?' relates to whether VAT has been charged on the payment

#### **Version 1.0, 2 February 2015**

This is the first time the document was published.