

# **HM Revenue & Customs**

**EB5 (PAYE) / FPS18**

## **Message Implementation Guidelines For Full Payment Submission (2018)**

**Message Implementation Guidelines for PAYE Full Payment Submission  
(2017/18)**

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## **CONTENTS**

<b>GLOSSARY OF TERMS</b>	<b>5</b>
<b>1. GETTING STARTED</b>	<b>6</b>
1.1. Who Should Read This?	6
1.2. What is this Message About?	6
1.3. Frequency	6
1.4. Summary of Changes	7
1.4.1. Changes for Issue 1.1	9
1.4.2. Changes for Issue 1.2	10
<b>2. PROCESS OVERVIEW</b>	<b>12</b>
2.1. The Full Payment Submission	12
2.2. RTI Messages	12
2.2.1. Employer Payment Summary (EPS)	12
2.2.2. Full Payment Submission (FPS)	12
2.2.3. Employer Alignment Submission (EAS)	12
2.3. Data Flow	13
13	
2.4. Acknowledgement Reports from the EDI Translation Service	14
2.4.1. Acknowledgement Reports from Levels 1 & 2	14
2.4.2. Acknowledgement Reports from the Level 3	14
2.5. Testing and Recognition	15
2.5.1. Test Service	15
2.5.2. Recognition	15
<b>3. DATA FORMAT - GFF AND EDIFACT</b>	<b>16</b>
3.1. Generic Flat File Format (GFF)	16
3.1.1. GFF Interchange	16
3.1.2. GFF Submissions	16
3.1.3. EDI Translation Service Validation / Rejection	16
3.2. EDIFACT Format	17
3.2.1. EDIFACT Interchange	17
3.2.2. EDIFACT Message	18
3.2.3. EDIFACT Submissions	18
3.2.4. EDI Translation Service Validation / Rejection	19
<b>4. THE FPS18 MESSAGE</b>	<b>20</b>
<b>5. FPS DATA ITEMS</b>	<b>22</b>
5.1. Field Status	23
5.1.1. Mandatory Fields	23
5.1.2. Optional Fields	23
5.1.3. Data Item Numbers/Validation Rules	24

**Message Implementation Guidelines for PAYE Full Payment Submission  
(2017/18)**

---

<b>6. RECORD LAYOUTS</b>	<b>56</b>
6.1. GFF Layout	56
6.1.1. GFF : FPS18 Example	99
6.2. EDIFACT Layout	100
6.2.1. EDIFACT : FPS18 Example	179
<b>7. PROCESSING CHECKLIST</b>	<b>180</b>
7.1. Registration	180
7.2. Character Set	180
7.3. Interchange Control References	180
7.4. Monetary Values	180
7.5. Monetary Values – TAX/MOA Pairing	180
7.6. GFF Record Lengths	181
7.7. Sending Data to HMRC	181
7.8. Error Correction	181
<b>APPENDIX A – FPS CHARACTER SETS</b>	<b>182</b>
<b>APPENDIX B –National Insurance Number Prefix Validation</b>	<b>183</b>

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**Message Implementation Guidelines for PAYE Full Payment Submission  
(2017/18)**

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**Document History**

<b>Version</b>	<b>Author</b>	<b>Date</b>	<b>Comments</b>
1.0	Tony Burns	25/07/16	Original
1.1	Tony Burns	12/09/16	Amended to change Appendix B plus minor corrections
1.2	Tony Burns	03/01/17	Amended to Introduce new Serious Ill Health Lump Sum Indicator
1.3	Tony Burns	12/01/17	Amended to allow additional D Tax Code values

**Message Implementation Guidelines for PAYE Full Payment Submission  
(2017/18)**

**Glossary of Terms**

<b>Term</b>	<b>Description</b>
AORef	Employer Accounts Office Reference
Bureau	An organisation transmitting PAYE information on behalf of a PAYE employer
COTAXREF	Corporation Tax Reference unique identifier
EAS	Employer Alignment Submission
EDI	Electronic Data Interchange
EDIFACT	Electronic Data Interchange for Administration, Commerce and Transport
Employer PAYE Reference	Unique reference supplied by the HMRC Office
EPS	Employer Payment Summary
EYU	Earlier Year Update
FPS	Full Payment Submission
GFF	Generic Flat File
HMRC	HM Revenue & Customs
HMRC Office Number	Also known as Tax District Number and Tax Office Number
ICR	Interchange Control Reference
MIG	Message Implementation Guidelines
NIC	National Insurance Contributions
NINO	National Insurance Number
NVREP	NINO Verification Response
NVREQ	NINO Verification Request
PAYE Scheme	HMRC Office Number followed by the Employer PAYE Reference
RTI	Real Time Information
SAP	Statutory Adoption Pay
SAUTR	Self Assessment unique identifier
ShPP	Shared Parental Pay
SMP	Statutory Maternity Pay
SPP	Statutory Paternity Pay
SRIT	Scottish Rate of Income Tax
SSP	Statutory Sick Pay
Trading Partner	An EDI term for the Employer or Bureau exchanging data with HMRC
Trivial Commutation Payment	A one-off lump sum that pays off a pension in full
Vendor ID	A unique number allocated by HMRC to Software Developers
YTD	Year to Date

## **1. GETTING STARTED**

### **1.1. Who Should Read This?**

This document is aimed at everyone involved in the development of the Full Payment Submission (FPS18) via EDI, particularly software designers and programmers producing the software for the FPS message.

### **1.2. What is this Message About?**

The FPS18 message is one of a suite of messages introduced to support the Real Time Information reporting by employers. It is used to send data which will enable HMRC to calculate employer liability.

An FPS18 is required each time an Employer makes a payment to an employee in the Tax Year 2017/18 and includes Year to Date figures.

This document describes the information which must be sent by Employers/Bureaux to make these submissions to HMRC.

The other messages in the suite are:

**Employer Alignment Submission (EAS):** allows employers and HMRC to align employee records before the employer joins RTI.

**Employer Payment Summary (EPS):** includes data to enable HMRC to calculate the employer's liability.

**Full Payment Submission (FPS):** required each time an employer makes a payment to an employee.

**Earlier Year Update (EYU):** enables HMRC to update employee's payments for the previous Tax Year.

**NINO Verification Request (NVREQ):** allows employers to validate or obtain a NINO for an employee. Up to 100 requests may be made in one submission.

**NINO Verification Reply (NVREP):** the HMRC reply to employers in response to a NINO Verification Request. It can also be generated in response to RTI core processing, namely Employer Alignment Submission and Full Payment Submission messages.

### **1.3. Frequency**

The FPS18 is submitted every time payments are made to employees.

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

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### 1.4. Summary of Changes

FPS18 is the updated version of the FPS for the Tax Year 2017/18. This section documents the changes since the FPS message for the tax year 2016/2017. The data content has been updated to meet the 2017/2018 requirements as detailed below. The structure of the FPS message provided within this document has changed, from the message published in the FPS17 MIG, as detailed below.

A new Group (Group 10) has been added to the Branching Diagram in Section 4 The FPS18 Message, to include Payrolled Car Benefits Data, details shown below.

#### **New Fields:**

The following new Data Items/Validation Rules have been added to Section 5.1.3. Associated changes made in Sections 6.1 & 6.3 (GFF Layout & EDIFACT Layout respectively):

- **Rule 175: Make and Model of Car – ATT/ATT5 Qualifier 246**
- **Rule 176: CO2 Emissions – ATT/ATT5 Qualifier 247**
- **Rule 177: Fuel Type – ATT/ATT5 Qualifier 248**
- **Rule 178: Car Identifier – ATT/ATT5 Qualifier 249**
- **Rule 179: Amendment Indicator – ATT/ATT5 Qualifier 250**
- **Rule 180: Calculated Price – TAX/MOA / TAX4/MOA4 Qualifier 181**
- **Rule 181: Date Car Was Available From – DTM/DTM4 Qualifier 376**
- **Rule 182: Cash Equivalent of Car – TAX/MOA / TAX4/MOA4 Qualifier 182**
- **Rule 183: Date Car Was Available To – DTM/DTM4 Qualifier 377**
- **Rule 184: Date Free Fuel Provided – DTM/DTM4 Qualifier 378**
- **Rule 185: Cash Equivalent of Fuel – TAX/MOA / TAX4/MOA4 Qualifier 183**
- **Rule 186: Date Free Fuel Was Withdrawn – DTM/DTM4 Qualifier 379**

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

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### Amended Fields:

- **Rule 55A: Tax Regime – ATT5 Qualifier 1:** GFF Record Name changed from ATT5 to ATT6. Associated change made in Section 6.1 (GFF Layout).
- **Rule 56: Week 1 / Month 1 Indicator – ATT5 Qualifier 2:** GFF Record Name changed from ATT5 to ATT6. Associated change made in Section 6.1 (GFF Layout).
- **Rule 108: Ceased Indicator – ATT6 Qualifier 220:** GFF Record Name changed from ATT6 to ATT7. Associated change made in Section 6.1 (GFF Layout).
- **Rule 109: Final Submission for Year – ATT6 Qualifier 221:** GFF Record Name changed from ATT6 to ATT7. Associated change made in Section 6.1 (GFF Layout).
- **Rule 119: Date Scheme Ceased – DTM4 Qualifier 338:** GFF Record Name changed from DTM4 to DTM5. Associated change made in Section 6.1 (GFF Layout).

### Deleted Fields:

- **NoneDocumentation:**
- Document changed to reflect the changes necessary for the Tax Year 2017/18
- **Section 4 The FPS18 Message :** Branching Diagram amended to include new Groups 10 & 11. Original Group 10 renumbered as Group 12.
- **Appendix A – FPS Character Sets :** Character Set F added to accommodate the new data item Make and Model of Car (Rule 175).



#### **1.4.1. Changes for Issue 1.1**

The following changes have been made to the document at Issue 1.1:

**New Fields:**

- **None**

**Amended Fields:**

- **None**

**Documentation:**

- **Rule 183: Date Car Was Available To – DTM/DTM4 Qualifier 377:** Minor typo correction made to text.
- **Appendix B – Valid National Insurance Number Prefixes :** Renamed as **National Insurance Number Prefix Validation** and content changed to replace the details of allowable prefixes with 3 validation rules.

#### **1.4.2. Changes for Issue 1.2**

The following changes have been made to the document at Issue 1.2:

##### **New Fields:**

- **Rule 172: Serious Ill Health Lump Sum Indicator – ATT/ATT3 Qualifier 245**

##### **Amended Fields:**

- **Rule 173: Flexible Drawdown Taxable Payment – TAX/MOA / TAX1/MOA1 Qualifier 178: Validation amended**
- **Rule 174: Flexible Drawdown Non-Taxable Payment – TAX/MOA / TAX1/MOA1 Qualifier 179: Validation amended**

##### **Documentation:**

- **Software Developer Support Team** telephone number removed from Sections:
  - 2.5.2 Recognition**
  - 6.1.1 GFF : FPS18 Example** and
  - 6.2.1 EDIFACT : FPS18 Example**

### **1.4.3. Changes for Issue 1.3**

The following changes have been made to the document at Issue 1.3:

#### **New Fields:**

- **None**

#### **Amended Fields:**

- **Rule 55: Tax Code – ALC/ALC1 Qualifier 4:** Validation amended to allow additional values D2 – D8.

#### **Documentation:**

- **None**

## **2. PROCESS OVERVIEW**

### **2.1. The Full Payment Submission**

This document explains how employers can send their Full Payment Submission by EDI.

There are separate EDI Message Implementation Guidelines for the Employer Payment Summary (EPS), Employer Alignment Submission (EAS), Earlier Year Update (EYU), NINO Verification Request (NVREQ) and NINO Verification Reply (NVREP) messages.

### **2.2. RTI Messages**

#### **2.2.1. Employer Payment Summary (EPS)**

The Employer Payment Summary (EPS) message will include data to enable HMRC to calculate the employer's liability.

#### **2.2.2. Full Payment Submission (FPS)**

This is the main RTI message type giving a breakdown of the calculation for each employee/pensioner on each payday.

#### **2.2.3. Employer Alignment Submission (EAS)**

This message allows employers and HMRC to align employee records before the employer joins RTI.

#### **2.2.4. Earlier Year Update (EYU)**

This message is used to send data which will enable HMRC to update employee's payments for the previous Tax Year.

#### **2.2.5. NINO Verification Request (NVREQ)**

This message allows employers to validate or obtain a NINO for an employee. Up to 100 requests may be made in one submission.

#### **2.2.6. NINO Verification Reply (NVREP)**

The HMRC reply to employers in response to a NINO Verification Request. It can also be generated in response to RTI core processing, namely Employer Alignment Submission and Full Payment Submission messages.

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

### 2.3. Data Flow

RTI data, transferred from the employer payroll or HR system to the HMRC system, undergoes 3 levels of validation. An Acknowledgement Report (as indicated below) is generated after each stage of validation and indicates the acceptance or rejection of the submission.

**Level 1** – the submission is transferred from the employer to the EDI Translation Service. If structural validation and certain RTI validation rules are successful, the data is transferred on to Level 2.

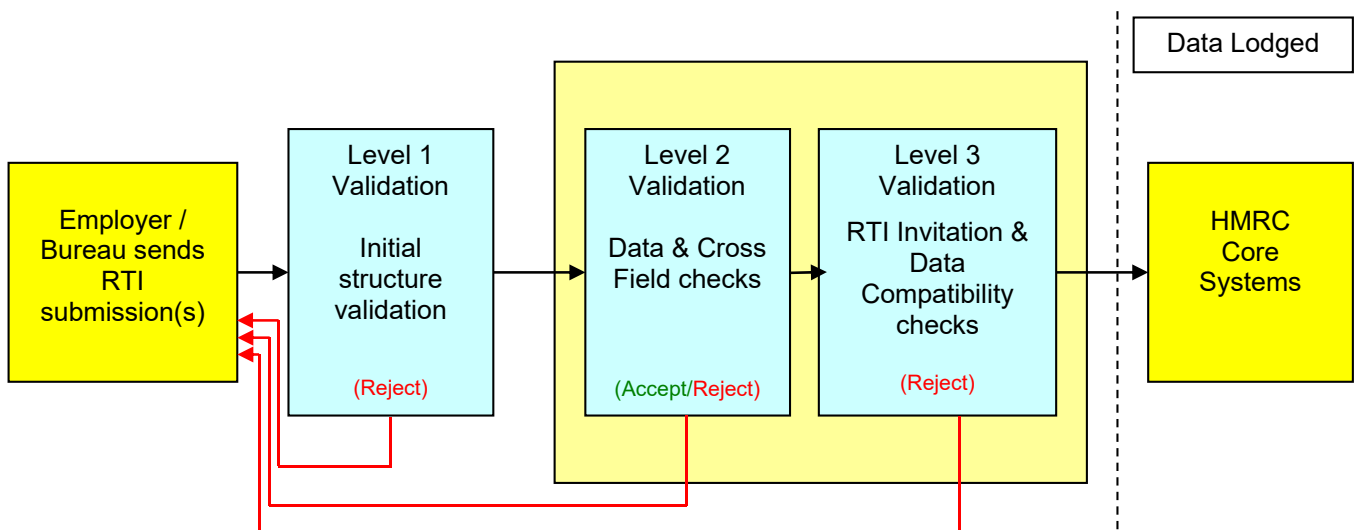
An Acknowledgement Report from Level 1 is emailed to the sender to report the rejection of each submission. Success reports are not generated at this level of validation.

**Level 2** – the submission(s) undergoes data and cross-field checks. Each submission is validated separately. The acceptance of a submission at Level 2 indicates that it has been successfully validated against the HMRC business rules and can progress on to Level 3.

An Acknowledgement Report from Level 2 is emailed to the sender to report the acceptance or rejection of each submission accordingly.

**Level 3** – Validation is performed to ensure that the submitter has been invited to make submissions via RTI. If so, further checks are made to ensure the validity of the submission. e.g. the PAYE Scheme Reference and the Employer Accounts Office Reference are compatible. If successful, the submission is passed to the HMRC core processing systems.

An Acknowledgement Report from Level 3 is only emailed to the sender to report the rejection of the RTI submission. Success reports are suppressed.



## **2.4. Acknowledgement Reports from the EDI Translation Service**

An Acknowledgement Report is issued via email for every file submitted. As a transmission file can contain a mixture of RTI messages the acknowledgement report can also contain details for all these message types. This reports the acceptance or rejection of each GFF Interchange / EDIFACT message in a file.

A maximum of 8000 errors will be reported for a GFF Interchange or EDIFACT message.

Email systems, whilst usually reliable, are not a guaranteed form of communication. You should expect to receive the email Acknowledgement Report within 24 hours of submitting your file (typically much sooner).

If you do not receive this email, please contact the Online Services Helpdesk giving details of your file contents, e.g. a PAYE Scheme within the file. The Helpdesk will then investigate and respond to your query.

**Online Services Helpdesk: 0300 200 3600 or [helpdesk@ir-efile.gov.uk](mailto:helpdesk@ir-efile.gov.uk)**

The report will arrive as an attachment to the email. The attachment filename has a .csv extension and can be viewed using Microsoft Excel (or similar spreadsheet program).

As the report is generated as a .csv file, you will find some reformatting of cells may be required when it is opened, e.g. Format, Column, Autofit to display full details in each column. The report shows the status of each entry within the file as either "Accepted" or "Rejected".

Submissions which are shown as "Rejected" need to be corrected and re-submitted. To correct some errors, particularly structural errors, you may need to contact the Online Services Helpdesk for further explanation. In these cases, please quote the reference given in the Subject line of the email.

Please note that the email containing the Acknowledgement Report is automatically generated. If you just "reply" to the email with a query, you will not receive a response.

### **2.4.1. Acknowledgement Reports from Levels 1 & 2**

An example of a .csv file issued by Level 1 or 2 is attached:



FPS18 Sample  
Lev1and2 Ack.csv

### **2.4.2. Acknowledgement Reports from the Level 3**

As further validation is performed following Levels 1 & 2 it may be possible for an error to be identified following the issue of a Level 2 acceptance acknowledgement.

An example of a .csv file issued by Level 3 is attached. N.B. This will only be issued if an error is found:



FPS18 Sample Lev3  
Ack.csv

## **2.5. Testing and Recognition**

### **2.5.1. Test Service**

HMRC has a test service for Software Developers who want to test their system development, and for employers and payroll bureaux to test extracts from their payroll systems.

(Employers/Bureaux who develop their own "in-house" software can be classed as Software Developers for testing purposes.)

All users must register with HMRC prior to submitting tests (see Section 7.1).

Upon registration Software Developers will be supplied with a 4 digit vendor ID. This should be present in end user live submissions as well as in Developer test submissions (see Record Layouts Sections 6.1 and 6.2).

All test submissions must have the Test Flag set in the 4\* header record or UNB segment.

### **2.5.2. Recognition**

Software Developers can ask HMRC to recognise that their product conforms to the system requirements. Details are on the HMRC website.

Before HMRC can recognise a product, Software Developers must complete a series of scenarios, which are available from HMRC:

**Software Developer Support Team : [SDSTeam@hmrc.gsi.gov.uk](mailto:SDSTeam@hmrc.gsi.gov.uk)**

### **3. DATA FORMAT - GFF AND EDIFACT**

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

#### **3.1. 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 6.1 for detailed GFF layout.

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

Interchanges within the transmission file can be for any message type but interchanges of other message types are not allowed and will be rejected.

##### **3.1.1. 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 FPS18 message.

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

##### **3.1.2. 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.

##### **3.1.3. EDI Translation Service 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, will be forwarded to HMRC for further processing. The Trading Partner will be informed of the interchange rejection and expected to resubmit only the corrected interchange.



### **3.2. 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 6.2 for detailed EDIFACT layout.

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

Interchanges within the transmission file can be for any RTI message type but interchanges of other message types are not allowed and will be rejected.

#### **3.2.1. EDIFACT Interchange**

An EDIFACT interchange normally starts with a UNB Interchange Header, which provides the data communication routing information, and ends with a UNZ trailer. However, HMRC require the RTI messages accommodate a wider ranging character set and so UNOC has been used within UNB to incorporate the additional characters, replacing UNOA and UNOB. This means that in order to avoid transmission problems, especially for trading partners using the VANs, the character set separators need to be reset. This has been effected by using the UNA Service String Advice segment.

The UNA Service String Advice segment has a simple fixed format, and defines the codes which are being used as standard separators throughout the rest of the interchange, namely:

Apostrophe	'	segment terminator
Plus sign	+	segment tag and data element separator
Colon	:	component data element separator
Period	.	decimal point (in numeric data elements only)
Space		reserved for future use
Question Mark	?	release character

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, e.g. all FPS18 messages; there must not be a mix of messages within the one interchange.

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

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### 3.2.2. 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 FPS18 message.

### 3.2.3. EDIFACT Submissions

A transmission file from an EDIFACT Trading Partner may contain one or more interchanges (UNA-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 (UNA-UNZ), and have multiple messages (UNH-UNT) within that single interchange - one message per Employer PAYE Reference.
2. One transmission file containing several interchanges (UNA-UNZ) - one interchange per Employer PAYE Reference.
3. One transmission file per Employer PAYE Reference.

See examples below.

#### Example 1.

Transmission File1:

UNA  
UNB  
UNH - UNT for FPS18 for Employer 1  
UNH - UNT for FPS18 for Employer 2  
UNH - UNT for FPS18 for Employer 3  
UNZ

#### Example 2.

Transmission File 1:

UNA, UNB, UNH - UNT, UNZ for FPS18 for Employer 1  
UNA, UNB, UNH - UNT, UNZ for EPS18 for Employer 2  
UNA, UNB, UNH - UNT, UNZ for NVREQ for Employer 3

#### Example 3.

Transmission File 1: UNA, UNB, UNH - UNT, UNZ for FPS18 for Employer 1

Transmission File 2: UNA, UNB, UNH - UNT, UNZ for EPS17 for Employer 2

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

**3.2.4. EDI Translation Service Validation / Rejection**

Each EDIFACT message is separately validated. If a message is rejected, only that rejected message will be discarded; subsequent messages will be processed, and if validated successfully, will be forwarded to HMRC for further processing. The Trading Partner will be informed of the message rejection and expected to resubmit only the corrected message.

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

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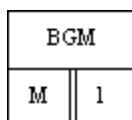
### 4. THE FPS18 MESSAGE

The following page shows the FPS18 branching diagram which, on the whole, applies to both the GFF interchange and the EDIFACT message.

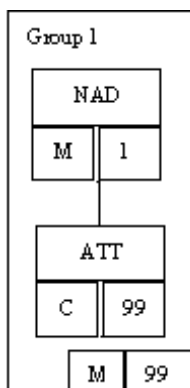
The UNH and UNT segments, shown on the branching diagram, only apply to the EDIFACT message; they do not apply to the GFF interchange, which starts with a 4\* header record and is followed by a BGM1 record.

The diagram shows the sequence the data appears in, whether the data record/segment is mandatory or Optional and the maximum number of repetitions of the record/segment.

The diagram is presented in two sections, the Header section and the Summary section which both appear once.



A segment is shown as a box with the segment name. It also shows whether it is mandatory or Optional 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 Optional 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 FPS18 message is for a NAD segment qualified with qualifier BG (Employer) to be followed by an ATT segment qualified with qualifier 7 (Employer reference) and an ATT segment qualified with qualifier 103 (Employer Accounts Office Reference Number). The Group then repeats with a NAD qualified with qualifier TC (HMRC Office) followed by an ATT segment qualified with qualifier 17 (HMRC Office Number).

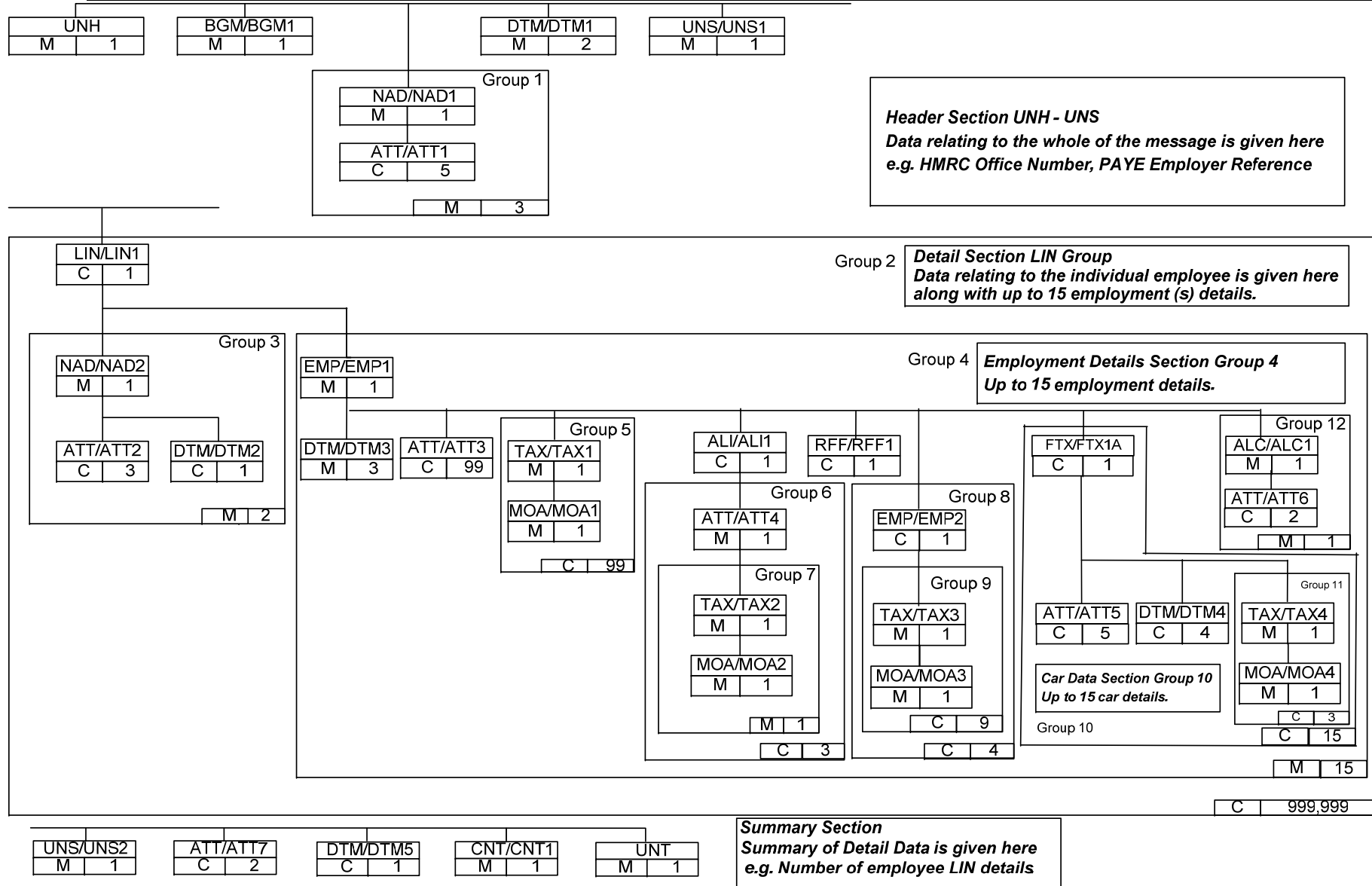
GFF

EDIFACT

NAD1A BG  
 ATT1 7 AZ12345  
 ATT1 103 123PQ7654321X  
 NAD1A TC  
 ATT1 17 123

NAD+BG'  
 ATT+ZZZ++7:2:IR:AZ12345'  
 ATT+ZZZ++103:2:IR:123PQ7654321X'  
 NAD+TC'  
 ATT+ZZZ++17:2:IR:123'

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)



**Header Section UNH - UNS**  
 Data relating to the whole of the message is given here  
 e.g. HMRC Office Number, PAYE Employer Reference

**Detail Section LIN Group**  
 Data relating to the individual employee is given here  
 along with up to 15 employment (s) details.

**Employment Details Section Group 4**  
 Up to 15 employment details.

**Car Data Section Group 10**  
 Up to 15 car details.

**Summary Section**  
 Summary of Detail Data is given here  
 e.g. Number of employee LIN details

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

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### 5. FPS DATA ITEMS

The table in Section 5.1.3 below lists the data items supported by the FPS message.

The table also indicates the segments and qualifier used to contain each of the business fields and indicates whether the field is Mandatory or Optional.

e.g. Section 5.1.3 states that the HMRC Office Number is Mandatory and must be contained within the ATT segment with qualifier = 17.

N.B. Although the Details Section (Group 2) is Optional, there is a constraint which will enforce the presence of at least one of the following data groups/items:

- Detail Section LIN Group 2
- Ceased Indicator (Rule 108 - ATT/ATT7 220)
- Final Submission for Year (Rule 109 - ATT/ATT7 221)

Failure to provide one of the above will result in the offending interchange being rejected with a Structural Error message.

This validation is in addition to existing validation rules which remain in force.

## **Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)**

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### **5.1. Field Status**

#### **5.1.1. Mandatory Fields**

Mandatory fields are required by HMRC and must be provided by the Employer.

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 6 for further details of record layouts and the format of specific fields.

#### **5.1.2. Optional Fields**

Optional fields may become mandatory in accordance with the business requirements or due to the presence/absence of other optional data items, e.g. Service Company is mandatory if Final Submission Ceased Indicator or Final Submission for Year Indicator = 'Y'.

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

If optional fields are provided in an incorrect format or if optional fields are omitted when they should have been provided, the message will be rejected. See Section 6 for further detail of Record Layouts.

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

### 5.1.3. Data Item Numbers/Validation Rules

Validation Rule / Data Item Number	FPS Field Name <i>Validation Rules</i>	Maximum Field Length	Status	Format / Character Set	Segment / Record Name	Qualifier <small>(incorrectly qualified segments will cause the message to be rejected)</small>
1	<b>HMRC Office Number</b> <i>Must be Numeric in the range 001 – 999.</i> <b>Leading zeros must be present.</b>	3	<b>Mandatory</b>	Numeric	ATT/ ATT1	17
2	<b>Employer PAYE Reference</b> <i>Allowable characters are shown in Character Set B</i> <i>The first character must not be a space</i> <i>The combination of HMRC Office Number and Employer PAYE Reference must be valid for live submissions</i>	10	<b>Mandatory</b>	Alphanumeric	ATT/ ATT1	7
3	<b>Employer Accounts Office Reference Number</b> <i>The Employer Accounts Office Reference Number must be in the format</i> <ul style="list-style-type: none"> <li>• <i>characters 1-3 must be numeric</i></li> <li>• <i>character 4 must be 'P'</i></li> <li>• <i>character 5 must be alpha</i></li> <li>• <i>characters 6-12 must be numeric</i></li> <li>• <i>character 13 must be numeric or 'X'</i></li> </ul> <i>Note: leading zero's should be used to pad out fields 1-3 and 6-13 if necessary</i>	13	<b>Mandatory</b>	Alphanumeric	ATT/ ATT1	103



## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Validation Rule / Data Item Number	FPS Field Name <i>Validation Rules</i>	Maximum Field Length	Status	Format / Character Set	Segment / Record Name	Qualifier <small>(incorrectly qualified segments will cause the message to be rejected)</small>
4	<b>Employer Name</b> <i>Character 1 must be Alphanumeric and not a space; remaining characters must conform to Character Set A</i>	35	<b>Mandatory</b>	Alphanumeric	NAD/ NAD1	BG
5	<b>National Insurance Number</b> <i>Should be provided if available to the Employer</i> <i>Must be valid format If present:</i> <ul style="list-style-type: none"> <li>• Characters 1 &amp; 2 must be alpha and must be a valid prefix – See Appendix B</li> <li>• Characters 3 – 8 must be numeric</li> <li>• Character 9 must be A, B, C, D or space</li> </ul>	9	Optional	Alphanumeric	ATT/ ATT2	11
5a	<b>Title</b> <i>Character 1 must be Alpha (A-Z or a-z) and not a space; remaining characters must conform to Character Set C.</i>	35	Optional	Alpha	NAD/ NAD2	BV
6	<b>Surname or Family Name</b> <i>Character 1 must be Alpha (A-Z or a-z) and not a space; remaining characters must conform to Character Set D.</i>	35	<b>Mandatory</b>	Alpha	NAD/ NAD2	BV
7	<b>Forename or Given Name</b> <i>Character 1 must be Alpha (A-Z or a-z) and not a space; remaining characters must conform to Character Set D.</i>	35	<b>Mandatory</b>	Alpha	NAD/ NAD2	BV

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Validation Rule / Data Item Number	FPS Field Name <i>Validation Rules</i>	Maximum Field Length	Status	Format / Character Set	Segment / Record Name	Qualifier <small>(incorrectly qualified segments will cause the message to be rejected)</small>
9	<b>Second Forename or Given Name</b> <i>Character 1 must be Alpha (A-Z or a-z) and not a space; remaining characters must conform to Character Set D.</i> <b>Must not be present if Forename or Given Name not present</b>	35	Optional	Alpha	NAD/ NAD2	BV
10	<b>Date of Birth</b> <b>Mandatory if Payment to a Non-Individual not present</b> <i>Must be a valid calendar date in the appropriate format.</i> <i>Must be today or earlier.</i> <i>Must be later than 130 years before today</i>	8	Optional	Numeric	DTM/ DTM2	329
11	<b>Current Gender</b> <i>Must be 'F' or 'M'</i> <i>If Current Gender = "M", NI Category cannot be B or T</i>	1	<b>Mandatory</b>	Alpha	ATT/ ATT2	9
12	<b>Passport Number</b> <i>If present must conform to Character Set B.</i>	35	Optional	Alphanumeric	ATT/ ATT2	201

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Validation Rule / Data Item Number	FPS Field Name <i>Validation Rules</i> <b>Alpha</b> = A-Z (upper case) a-z (lower case), <b>Numeric</b> = 0-9 <b>Alphanumeric</b> = any character within the <i>designated character sets</i> – see <i>Appendix A</i>	Maximum Field Length	Status	Format / Character Set	Segment / Record Name	Qualifier  (incorrectly qualified segments will cause the message to be rejected)
13	<b>Address Line 1</b> <b>Mandatory if any Start Date is present or NINO is absent</b> <i>If present must conform to designated Character Set B</i> <i>First Character must be 0-9, A-Z or a-z.</i> <i>Must be present if Foreign Country is present</i>	35	Optional	Alphanumeric	NAD/ NAD2	BV
14	<b>Address Line 2</b> <b>Mandatory if any Start Date is present or NINO is absent</b> <i>Cannot be present if Address Line 1 is absent</i> <i>If present must conform to Character Set B</i> <i>First Character must be 0-9, A-Z or a-z.</i> <i>Must be present if Foreign Country is present</i>	35	Optional	Alphanumeric	NAD/ NAD2	BV
15	<b>Address Line 3</b> <i>Cannot be present if Address Line 2 is absent</i> <i>If present must conform to Character Set B</i> <i>First Character must be 0-9, A-Z or a-z.</i>	35	Optional	Alphanumeric	NAD/ NAD2	BV
16	<b>Address Line 4</b> <i>Cannot be present if Address Line 3 is absent</i> <i>If present must conform to Character Set B</i> <i>First Character must be 0-9, A-Z or a-z.</i>	35	Optional	Alphanumeric	NAD/ NAD2	BV

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Validation Rule / Data Item Number	FPS Field Name <i>Validation Rules</i> <b>Alpha</b> = A-Z (upper case) a-z (lower case), <b>Numeric</b> = 0-9 <b>Alphanumeric</b> = any character within the <i>designated character sets</i> – see <i>Appendix A</i>	Maximum Field Length	Status	Format / Character Set	Segment / Record Name	Qualifier  (incorrectly qualified segments will cause the message to be rejected)
<b>17</b>	<b>UK Postcode</b> <i>If present must be Alphanumeric conforming to Character Set E. First character must not be space. Must not be present if Foreign Country is present</i>	10	Optional	Alphanumeric	NAD/ NAD2	BV
<b>18</b>	<b>Foreign Country</b> <i>If present must be Alphanumeric conforming to Character Set B. If present 1<sup>st</sup> character must be alpha (A-Z or a-z) and not a space If present Address Lines 1 &amp; 2 must be present Must not be present If UK Postcode is present.</i>	35	Optional	Alphanumeric	NAD/ NAD2	BV
<b>18A</b>	<b>Related Tax Year - (Income Tax Year to which submission relates)</b> <i>Must be 2018</i>	4	<b>Mandatory</b>	Numeric	DTM/ DTM1	166

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Validation Rule / Data Item Number	FPS Field Name <i>Validation Rules</i> <b>Alpha</b> = A-Z (upper case) a-z (lower case), <b>Numeric</b> = 0-9 <b>Alphanumeric</b> = any character within the <i>designated character sets</i> – see <i>Appendix A</i>	Maximum Field Length	Status	Format / Character Set	Segment / Record Name	Qualifier  (incorrectly qualified segments will cause the message to be rejected)
24	<p><b>Start Date</b></p> <p><i>Must be a valid calendar date in the appropriate format.</i></p> <p><i>For live files must be no later than current date plus 30 days or earlier (I.e. any date in the past allowed)</i></p> <p><i>For test files must be in the current Tax Year plus 1 or earlier</i></p> <p><b>At least one of Starting Declaration, Intend to Stay 183 days or more, Intend to Stay less than 183 days or Intend to work both in and out of the UK must be present <u>OR</u> Annual Amount of Occupational Pension must be greater than zero</b></p>	8	Optional	Numeric	DTM /DTM3	330

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Validation Rule / Data Item Number	FPS Field Name <i>Validation Rules</i> Alpha = A-Z (upper case) a-z (lower case), Numeric = 0-9 Alphanumeric = any character within the <i>designated character sets</i> – see <i>Appendix A</i>	Maximum Field Length	Status	Format / Character Set	Segment / Record Name	Qualifier  (incorrectly qualified segments will cause the message to be rejected)
24A	<b>Starting Declaration</b> <i>Must not be present if:</i> <ul style="list-style-type: none"> <li>• <i>Both Occupational Pension Indicator and Annual Amount of Occupational Pension are present</i></li> </ul> <u>Or</u> <ul style="list-style-type: none"> <li>• <i>If any of:</i> <ul style="list-style-type: none"> <li>○ <i>Intend to Stay 183 days or more, or</i></li> <li>○ <i>Intend to Stay less than 183 days or</i></li> <li>○ <i>Intend to work both in and out of the UK indicators</i></li> </ul> </li> </ul> <i>are present</i> <b>OTHERWISE Mandatory if Start Date is present</b> <i>Must be 'A', 'B' or 'C'</i> <i>A (This is my first job since 6<sup>th</sup> April)</i> <i>B (This is my only job)</i> <i>C (I have another job or pension)</i>	1	Optional	Alpha	ATT/ ATT3	5
27	<b>Indicator of Student Loan deduction needed</b> <i>If present must be 'Y'</i>	1	Optional	Alpha	ATT/ ATT3	21

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Validation Rule / Data Item Number	FPS Field Name <i>Validation Rules</i> <b>Alpha</b> = A-Z (upper case) a-z (lower case), <b>Numeric</b> = 0-9 <b>Alphanumeric</b> = any character within the <i>designated character sets</i> – see <i>Appendix A</i>	Maximum Field Length	Status	Format / Character Set	Segment / Record Name	Qualifier  (incorrectly qualified segments will cause the message to be rejected)
28	<b>Intend to Stay 183 days or more</b> <i>If present must be 'Y'</i> <b>Only one of indicators 28 29 and 30 may be present if the employee is seconded to work in the UK.</b>	1	Optional	Alpha	ATT/ ATT3	202
29	<b>Intend to Stay less than 183 days</b> <i>If present must be 'Y'</i> <b>Only one of indicators 28 29 and 30 may be present if the employee is seconded to work in the UK.</b>	1	Optional	Alpha	ATT/ ATT3	203
30	<b>Intend to Work Both in and out of the UK</b> <i>If present must be 'Y'</i> <b>Only one of indicators 28 29 and 30 may be present if the employee is seconded to work in the UK.</b>	1	Optional	Alpha	ATT/ ATT3	204
31	<b>EEA Citizen</b> <i>If present must be 'Y'</i> <b>If present one of Intend to Stay 183 days or more, Intend to Stay less than 183 days or Intend to work both in and out of the UK must be present</b>	1	Optional	Alpha	ATT/ ATT3	60
31A	<b>EPM6 Scheme</b> <i>If present must be 'Y'</i>	1	Optional	Alpha	ATT/ ATT3	61

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Validation Rule / Data Item Number	FPS Field Name <i>Validation Rules</i> <b>Alpha</b> = A-Z (upper case) a-z (lower case), <b>Numeric</b> = 0-9 <b>Alphanumeric</b> = any character within the <i>designated character sets – see Appendix A</i>	Maximum Field Length	Status	Format / Character Set	Segment / Record Name	Qualifier  (incorrectly qualified segments will cause the message to be rejected)
33	<b>Occupational Pension Paid Because Recently Bereaved</b> <i>If present must be 'Y'</i> <i>If present the Annual Amount of Occupational Pension must be present</i>	1	Optional	Alpha	ATT/ ATT3	205
34	<b>Annual Amount of Occupational Pension</b> <i>If present, must be greater than or equal to zero</i> <i>If present the Occupational Pension Indicator must be present</i>	11 (pence)	Optional	numeric	TAX/ MOA  TAX1/ MOA1	151
36	<b>State Pension Paid Because Recently Bereaved</b> <i>If present must be 'Y' – For DWP use only</i> <i>If present the Annual Amount of State Pension must be present.</i>	1	Optional	Alpha	ATT/ ATT3	206
37	<b>Annual Amount of State Pension</b> <b>Mandatory if State Pension Paid Because Recently Bereaved indicator is present</b> <i>If present, must be greater than zero – For DWP use only</i>	11 (pence)	Optional	numeric	TAX/ MOA  TAX1/ MOA1	152
38	<b>Payroll ID</b> <i>If present must conform to Character Set B.</i> <i>First character must not be a space.</i>	35	Optional	Alphanumeric	ATT/ ATT3	19



## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Validation Rule / Data Item Number	FPS Field Name <i>Validation Rules</i> <b>Alpha</b> = A-Z (upper case) a-z (lower case), <b>Numeric</b> = 0-9 <b>Alphanumeric</b> = any character within the <i>designated character sets – see Appendix A</i>	Maximum Field Length	Status	Format / Character Set	Segment / Record Name	Qualifier  (incorrectly qualified segments will cause the message to be rejected)
<b>39</b>	<b>Payroll ID Changed Indicator</b> <i>If present must be 'Y'</i>	1	Optional	Alpha	ATT/ ATT3	207
<b>40</b>	<b>Old Payroll ID (for This Employment)</b> <i>If present, must conform to Character Set B.</i> <i>First character must not be a space.</i> <i>If present Payroll ID Changed Indicator must also be present.</i>	35	Optional	alphanumeric	ATT/ ATT3	18
<b>40A</b>	<b>Irregular Employment Indicator</b> <i>If present must be 'Y'</i>	1	Optional	Alpha	ATT/ ATT3	209
<b>41</b>	<b>Date of Leaving</b> <i>Must be a valid calendar date in the appropriate format.</i> <i>For live files must be later than the start of the Related Tax Year minus 6 years to 30 days after current date.</i> <i>For test files must be later than the start of the Related Tax Year minus 6 and not exceed the end of the Related Tax Year plus 1</i>	8	Optional	Numeric	DTM/ DTM3	337
<b>41A</b>	<b>Taxable Pay to Date</b> <i>Taxable pay to date in this employment including taxable benefits undertaken through payroll</i>  <i>Must be greater than or equal to zero</i>	11  (pence)	<b>Mandatory</b>	Numeric	TAX/ MOA  TAX1/ MOA1	80

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Validation Rule / Data Item Number	FPS Field Name <i>Validation Rules</i> <b>Alpha</b> = A-Z (upper case) a-z (lower case), <b>Numeric</b> = 0-9 <b>Alphanumeric</b> = any character within the <i>designated character sets</i> – see <i>Appendix A</i>	Maximum Field Length	Status	Format / Character Set	Segment / Record Name	Qualifier  (incorrectly qualified segments will cause the message to be rejected)
<b>41B</b>	<b>Total Tax to Date</b> <i>Total tax to date in this employment including this submission</i>	11  (pence) plus –ve sign	<b>Mandatory</b>	Numeric	TAX/ MOA  TAX1/ MOA1	82
<b>41C</b>	<b>Total Student Loan Repayment Recovered to Date</b> <i>Must be whole pounds e.g. £99999.00</i> <i>If present, must be greater than or equal to zero</i>	7 (pence)	Optional	Numeric	TAX/ MOA  TAX1/ MOA1	93
<b>42</b>	<b>Pay Frequency</b> Allowable values are:-  W1 (Weekly) W2 (Fortnightly) W4 (4 Weekly) M1 (Calendar Monthly) M3 (Quarterly) M6 (Bi-annually) MA (Annually) IO (One-off) IR (Irregular)	2	<b>Mandatory</b>	Alphanumeric	ATT/ ATT3	210

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Validation Rule / Data Item Number	FPS Field Name <i>Validation Rules</i> <b>Alpha</b> = A-Z (upper case) a-z (lower case), <b>Numeric</b> = 0-9 <b>Alphanumeric</b> = any character within the <i>designated character sets</i> – see <i>Appendix A</i>	Maximum Field Length	Status	Format / Character Set	Segment / Record Name	Qualifier  (incorrectly qualified segments will cause the message to be rejected)
43	<b>Payment Date</b> <i>Must be a valid calendar date.</i> <i>Must be between 6<sup>th</sup> April 2017 and 5<sup>th</sup> April 2018 (both dates inclusive).</i>	8	<b>Mandatory</b>	Numeric	DTM/ DTM3	350
44	<b>Weekly Period Number</b> <i>One of either Weekly Period Number or Monthly Period Number must be present</i> <i>Must be in range 1 – 54 or 56.</i> <i>Leading zeros are not allowed.</i>	2	Optional	Numeric	ATT/ ATT3	211
45	<b>Monthly Period Number</b> <i>One of either Weekly Period Number or Monthly Period Number must be present.</i> <i>Must be in range 1 – 12.</i> <i>Leading zeros are not allowed.</i>	2	Optional	Numeric	ATT/ ATT3	212
48	<b>Number of Earnings Periods Covered (by Payment)</b> <i>Must be greater than zero</i> <i>Leading zeros are not allowed.</i>	2	<b>Mandatory</b>	Numeric	ATT/ ATT3	213
49	<b>Aggregated Earnings (Indicator)</b> <i>If present must be 'Y'</i>	1	Optional	Alpha	ATT/ ATT3	214

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Validation Rule / Data Item Number	FPS Field Name <i>Validation Rules</i> <b>Alpha</b> = A-Z (upper case) a-z (lower case), <b>Numeric</b> = 0-9 <b>Alphanumeric</b> = any character within the <i>designated character sets – see Appendix A</i>	Maximum Field Length	Status	Format / Character Set	Segment / Record Name	Qualifier <small>(incorrectly qualified segments will cause the message to be rejected)</small>
51	<b>Payment After Leaving Date Indicator</b> <i>If present:</i> <i>Must be 'Y'</i> <i>Date of Leaving must be present</i>	1	Optional	Alpha	ATT/ ATT3	215
54	<b>Number of Normal Hours Worked</b> <i>Must be 'A', 'B', 'C', 'D' or E</i> <i>A (Up to 15.99 hours)</i> <i>B (16-23.99 hours)</i> <i>C (24 to 29.99 hours)</i> <i>D (30 hours or more)or</i> <i>E (Other)</i>	1	<b>Mandatory</b>	Alpha	ATT/ ATT3	216

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Validation Rule / Data Item Number	FPS Field Name <i>Validation Rules</i>	Maximum Field Length	Status	Format / Character Set	Segment / Record Name	Qualifier <small>(incorrectly qualified segments will cause the message to be rejected)</small>
55	<b>Tax Code</b> <i>Tax code operated on this payment.</i> <i>Valid formats are:</i> <ol style="list-style-type: none"> <li>1) <i>nnnnnnx</i>  <i>where nnnnnn is in the range 1 to 999999 and x is one of L, M, N, T, P or Y. Leading zeros are not allowed, e.g. 00467L is invalid</i></li> <li>2) <i>Knnnnnn</i>  <i>where nnnnnn is in the range 1 to 999999</i>  <i>Leading zeros are not allowed, e.g. K005 is invalid</i></li> <li>3) <i>BR, 0T, D0 - D8 (inclusive), NT</i></li> </ol> <b>NB</b> <i>Leading zeros are not allowed except for code 0T. e.g. 00467L and K005 are invalid.</i>	7	<b>Mandatory</b>	Alphanumeric	ALC/ ALC1	4
55A	<b>Tax Regime</b>  <i>Value denotes the Tax Regime in use.</i> <i>If present must be 'S' ("S" = SRIT/Scotland)</i>	1	Optional	Alpha	ATT/ ATT6	1
56	<b>Week 1 / Month 1 Indicator</b> <i>(Tax code basis is non cumulative)</i> <i>If present must be 'Y'</i> <i>If present Tax Code must also be present</i>	1	Optional	Alpha	ATT/ ATT6	2

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Validation Rule / Data Item Number	FPS Field Name <i>Validation Rules</i> <b>Alpha</b> = A-Z (upper case) a-z (lower case), <b>Numeric</b> = 0-9 <b>Alphanumeric</b> = any character within the <i>designated character sets</i> – see <i>Appendix A</i>	Maximum Field Length	Status	Format / Character Set	Segment / Record Name	Qualifier  (incorrectly qualified segments will cause the message to be rejected)
<b>58</b>	<b>Taxable Pay in Period</b> <i>Taxable pay in this pay period including Payrolled Benefits in Kind</i>	11 (pence) plus –ve sign	<b>Mandatory</b>	Numeric	TAX/ MOA  TAX1/ MOA1	153
<b>58A</b>	<b>Non Tax or NIC Payment</b> <i>Value of payments not subject to tax or NICs</i>	11 (pence) plus –ve sign	Optional	Numeric	TAX/ MOA  TAX1/ MOA1	156
<b>58B</b>	<b>Deductions from Net Pay</b> <i>Value of deductions from net pay in this pay period</i>	11 (pence) plus –ve sign	Optional	Numeric	TAX/ MOA  TAX1/ MOA1	157
<b>59</b>	<b>Pay After Statutory Deductions</b> <i>Value of pay after statutory deductions</i>	11 (pence) plus –ve sign	Optional	Numeric	TAX/ MOA  TAX1/ MOA1	158
<b>60</b>	<b>Benefits Taxed via Payroll</b> <i>Value of benefits taxed via the payroll in this pay period</i>	11 (pence) plus –ve sign	Optional	Numeric	TAX/ MOA  TAX1/ MOA1	159

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Validation Rule / Data Item Number	FPS Field Name <i>Validation Rules</i> <b>Alpha</b> = A-Z (upper case) a-z (lower case), <b>Numeric</b> = 0-9 <b>Alphanumeric</b> = any character within the <i>designated character sets</i> – see <i>Appendix A</i>	Maximum Field Length	Status	Format / Character Set	Segment / Record Name	Qualifier <small>(incorrectly qualified segments will cause the message to be rejected)</small>
61	<b>Employee Pension Contributions</b> <i>Value of employee pension contributions paid under 'net pay arrangements' in pay period</i>	11 (pence) plus –ve sign	Optional	Numeric	TAX/ MOA  TAX1/ MOA1	162
62	<b>Items Subject to Class 1 NIC</b> <i>Items subject to Class 1 NIC but not taxed under PAYE regulations excluding pension contributions in pay period</i>	11 (pence) plus –ve sign	Optional	Numeric	TAX/ MOA  TAX1/ MOA1	170
65	<b>Employee Contributions not Paid</b> <i>Value of employee pension contributions that are not paid under 'net pay arrangements' in pay period</i>	11 (pence) plus –ve sign	Optional	Numeric	TAX/ MOA  TAX1/ MOA1	163
67	<b>Student Loan Repayment Recovered this period</b> <i>Value of Student Loan Repayment Recovered in this pay period</i> <i>Must be a whole pounds figure expressed in pence,</i> <i>e.g. £45.00 would be expressed as 4500</i>	7 (pence) plus –ve sign	Optional	Numeric	TAX/ MOA  TAX1/ MOA1	164
68	<b>Tax Deducted or Refunded</b> <i>Value of tax deducted or refunded from this payment</i>	12 (pence) plus –ve sign	<b>Mandatory</b>	Numeric	TAX/ MOA  TAX1/ MOA1	165

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Validation Rule / Data Item Number	FPS Field Name <i>Validation Rules</i> <b>Alpha</b> = A-Z (upper case) a-z (lower case), <b>Numeric</b> = 0-9 <b>Alphanumeric</b> = any character within the <i>designated character sets – see Appendix A</i>	Maximum Field Length	Status	Format / Character Set	Segment / Record Name	Qualifier <small>(incorrectly qualified segments will cause the message to be rejected)</small>
70	<b>Statutory Maternity Pay (SMP) Year to Date</b> <i>If present:</i> <i>must be greater than or equal to zero.</i> <i>Current Gender must be F (Female)</i>	8 (pence)	Optional	Numeric	TAX/ MOA  TAX1/ MOA1	65
71	<b>Statutory Paternity Pay (SPP) Year to Date</b> <i>If present, must be greater than or equal to zero</i>	8 (pence)	Optional	Numeric	TAX/ MOA  TAX1/ MOA1	126
72	<b>Statutory Adoption Pay (SAP) Year to Date</b> <i>If present, must be greater than or equal to zero</i>	8 (pence)	Optional	Numeric	TAX/ MOA  TAX1/ MOA1	127
73	<b>Shared Parental Pay (ShPP) Year to Date</b> <i>If present, must be greater than or equal to zero</i>	8 (pence)	Optional	Numeric	TAX/ MOA  TAX1/ MOA1	136



## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Validation Rule / Data Item Number	FPS Field Name <i>Validation Rules</i>	Maximum Field Length	Status	Format / Character Set	Segment / Record Name	Qualifier <small>(incorrectly qualified segments will cause the message to be rejected)</small>
74	<b>Partner Surname or Family Name</b> <b><i>Mandatory if Partner Details applicable</i></b> <i>If present:</i> <i>Character 1 must be Alpha and not a space;</i> <i>Remaining characters must conform to Character Set D.</i> <b>If any Partner Name details are present ShPP Year to Date must be present.</b>	35	Optional	Alphanumeric	NAD/ NAD2	EP
75	<b>Partner Forename or Given Name</b> <b><i>Mandatory if Partner Surname or Family Name is present</i></b> <i>If present:</i> <i>Character 1 must be Alpha (A-Z or a-z) and not a space;</i> <i>Remaining characters must conform to Character Set D.</i> <i>ShPP Year to Date must be present.</i>	35	Optional	Alphanumeric	NAD/ NAD2	EP
77	<b>Partner Second Forename or Given Name</b> <i>If present:</i> <i>Character 1 must be Alpha (A-Z or a-z) and not a space;</i> <i>remaining characters must conform to Character Set D.</i> <i>ShPP Year to Date must be present.</i> <i>Partner Forename or Given Name must be present.</i>	35	Optional	Alphanumeric	NAD/ NAD2	EP

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Validation Rule / Data Item Number	FPS Field Name <i>Validation Rules</i> <b>Alpha</b> = A-Z (upper case) a-z (lower case), <b>Numeric</b> = 0-9 <b>Alphanumeric</b> = any character within the <i>designated character sets</i> – see <i>Appendix A</i>	Maximum Field Length	Status	Format / Character Set	Segment / Record Name	Qualifier  (incorrectly qualified segments will cause the message to be rejected)
78	<p><b>Partner National Insurance Number</b></p> <p><i>Must be valid format if present:</i></p> <p><i>Characters 1 &amp; 2 must be alpha and must be a valid prefix – See Appendix B</i></p> <p><i>Characters 3 – 8 must be numeric</i></p> <p><i>Character 9 must be A, B, C, D or space</i></p>	9	Optional	Alphanumeric	ATT/ ATT2	217
79 – 86Ba & 169	<p><b>The NI Letters and Values group consists of Rules 79, 79A, 79B, 82, 82A, 86A, 86Aa, 86B 86Ba and 169.</b></p> <p><b>This group can occur up to 4 times for each employment.</b></p> <p><b>If there is no NI Category the group is not needed.</b></p> <p><b>If an NI Category is supplied all data items within the group become mandatory,</b></p>					
79	<p><b>NI Category (<i>Up to 4 NI Categories can be provided for each employment</i>)</b></p> <p><i>Valid table letters are A, B, C, G, H, J, M, P, Q, R, T, W, X, Y, Z</i></p> <p><i>(Letters A-Z, but not D, E, F, I, K, L, N, O, S, U or V)</i></p> <p><i>If Current Gender is M (Male),</i> <i>NI Letter cannot contain B or T</i></p> <p><b>NI Category Letter must be unique within the NI Letters and Values group</b></p>	1	Optional	Alpha	EMP/ EMP2	A – Z (as listed)

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

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79A	<b>Gross Earnings for NICs Year to Date</b> <i>Mandatory if valid NI Category present</i> <i>Must be greater than or equal to zero</i>	11 (pence)	Optional	Numeric	TAX/ MOA  TAX3/ MOA3	172
79B	<b>Gross Earnings for NICs in this Period</b> <i>Mandatory if valid NI Category present</i>	11 (pence)  plus –ve sign	Optional	Numeric	TAX/ MOA  TAX3/ MOA3	171
82	<b>Earnings at the Lower Earnings Limit (LEL) Year to Date</b> <i>(Where earnings reach or exceed the LEL)</i> <i>Mandatory if valid NI Category present</i> <i>Must be a whole pounds figure expressed in pence,</i> <i>e.g. £45.00 would be expressed as 4500</i> <i>Must be greater than or equal to zero</i> <i>Must be zero if NI Letter is 'X'</i>	6 (pence)	Optional	Numeric	TAX/ MOA  TAX3/ MOA3	20

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Validation Rule / Data Item Number	FPS Field Name <i>Validation Rules</i> <b>Alpha</b> = A-Z (upper case) a-z (lower case), <b>Numeric</b> = 0-9 <b>Alphanumeric</b> = any character within the <i>designated character sets – see Appendix A</i>	Maximum Field Length	Status	Format / Character Set	Segment / Record Name	Qualifier  (incorrectly qualified segments will cause the message to be rejected)
82A	<b>Earnings Above LEL up to and Including the Primary Threshold (PT) Year to Date</b>  <b>Mandatory if valid NI Category present</b>  <i>Monetary value expressed in pence, e.g. £45.75 would be expressed as 4575 Must be greater than or equal to zero Must be zero if NI Letter is 'X'</i>	6  (pence)	Optional	Numeric	TAX/ MOA  TAX3/ MOA3	16
84A	<b>Director's NIC Calculation Method</b>  <i>If present, must be either AN (Annual) or AL (Alternative)</i>	2	Optional	Alpha	ATT/ ATT3	218
84B	<b>Tax Week of Director's Appointment</b>  <i>Must be in range 1 – 54 or 56 <b>N.B. Leading zeros are not allowed</b> If present, Director's NIC Calculation Method must also be present.</i>	2	Optional	Numeric	ATT/ ATT3	219
86A	<b>Total of Employer Contributions in this period</b>  <b>Mandatory if valid NI Category present</b>  <i>Must be zero if NI Letter is 'X'</i>	11  (pence)  plus –ve sign	Optional	Numeric	TAX/ MOA  TAX3/ MOA3	166

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Validation Rule / Data Item Number	FPS Field Name <i>Validation Rules</i> <b>Alpha</b> = A-Z (upper case) a-z (lower case), <b>Numeric</b> = 0-9 <b>Alphanumeric</b> = any character within the <i>designated character sets</i> – see <i>Appendix A</i>	Maximum Field Length	Status	Format / Character Set	Segment / Record Name	Qualifier  (incorrectly qualified segments will cause the message to be rejected)
86Aa	<b>Total of Employer Contributions Year to Date</b> <i>Mandatory if valid NI Category present</i> <i>Must be zero if NI Letter is 'X'</i>	11 (pence)	Optional	Numeric	TAX/ MOA  TAX3/ MOA3	167
86B	<b>Employee Contributions Payable this Period</b> <i>Mandatory if valid NI Category present</i> <i>Must be zero if NI Letter = 'X', 'C' or 'W'.</i>	11 (pence) plus –ve sign	Optional	Numeric	TAX/ MOA  TAX3/ MOA3	168
86Ba	<b>Employee Contributions Payable Year to Date</b> <i>Mandatory if valid NI Category present</i> <i>Must be zero if NI Letter = 'X', 'C' or 'W'.</i>	11 (pence)	Optional	Numeric	TAX/ MOA  TAX3/ MOA3	169
108	<b>Ceased Indicator</b> <i>If present, must be 'Y'</i> <b>NB If present Date Scheme Ceased (Rule 119) must also be present.</b>	1	Optional	Alpha	ATT/ ATT7	220
109	<b>Final Submission for Year</b> <i>If present, must be 'Y'</i>	1	Optional	Alpha	ATT/ ATT7	221

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Validation Rule / Data Item Number	FPS Field Name <i>Validation Rules</i> <b>Alpha</b> = A-Z (upper case) a-z (lower case), <b>Numeric</b> = 0-9 <b>Alphanumeric</b> = any character within the <i>designated character sets</i> – see <i>Appendix A</i>	Maximum Field Length	Status	Format / Character Set	Segment / Record Name	Qualifier  (incorrectly qualified segments will cause the message to be rejected)
118	<b>BACS Hash Code</b> <i>If present:</i> <i>Must be = 64 characters in length</i> <i>Each Character must be 0-9 or a-f</i> <b>Must not contain embedded spaces</b>	64	Optional	Alphanumeric	RFF/ RFF1	ZZZ
119	<b>Date Scheme Ceased</b> <b>Mandatory if Final Submission Ceased Indicator is present</b> <i>Must be a valid calendar date in the appropriate format.</i> <i>Must be within the 'Tax Year' to which the submission relates, i.e. 6<sup>th</sup> April 2017 up to and including 5<sup>th</sup> April 2018</i> <i>For live files must not be in the future</i>	8	Optional	Numeric	DTM/ DTM5	338
141	<b>SAUTR</b> <b>Must not be present if COTAXREF is present</b> <i>Must be numeric</i> <i>Must be a valid UTR</i>	10	Optional	Numeric	ATT/ ATT1	71
142	<b>COTAXREF</b> <b>Must not be present if SAUTR is present</b> <i>Must be numeric</i> <i>Must be a valid UTR</i>	10	Optional	Numeric	ATT/ ATT1	72

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Validation Rule / Data Item Number	FPS Field Name <i>Validation Rules</i>	Maximum Field Length	Status	Format / Character Set	Segment / Record Name	Qualifier <small>(incorrectly qualified segments will cause the message to be rejected)</small>
145	<b>Occupational Pension Indicator</b> <i>If present must be 'Y'.</i>	1	Optional	Alpha	ATT/ ATT3	226
146, 148	<b>The Trivial Commutation group consists of Rules 146 &amp; 148</b> <b>This group can occur up to 3 times for each employment.</b> <b>Each Trivial Commutation Payment Type must be unique within the group</b>					
146	<b>Trivial Commutation Payment Type</b> <i>If present must be 'A', 'B' or 'C':</i>  <i>A – Trivial Commutation lump sums (TCLS)</i> <i>B – Small pot lump sum payments from personal pension schemes</i> <i>C - Small pot lump sum payments from occupational pension schemes</i>	1	Optional	Alpha	ATT/ ATT4	A B or C
147	<b>Payment to a Non-Individual</b> <i>If present must be 'Y'.</i>	1	Optional	Alpha	ATT/ ATT3	228
148	<b>Trivial Commutation Payment Amount</b> <b>Mandatory if Trivial Commutation Payment Type present</b> <i>Must be a whole pounds figure expressed in pence,</i> <i>e.g. £45.00 would be expressed as 4500</i>	7  (pence)  Plus –ve sign	Optional	Numeric	TAX/ MOA  TAX2/ MOA2	173

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Validation Rule / Data Item Number	FPS Field Name <i>Validation Rules</i> <b>Alpha</b> = A-Z (upper case) a-z (lower case), <b>Numeric</b> = 0-9 <b>Alphanumeric</b> = any character within the <i>designated character sets – see Appendix A</i>	Maximum Field Length	Status	Format / Character Set	Segment / Record Name	Qualifier  (incorrectly qualified segments will cause the message to be rejected)
<b>149</b>	<b>Benefits Taxed via Payroll Year to Date</b> <i>Monetary value expressed in pence, e.g. £45.75 would be expressed as 4575 Must be greater than or equal to zero</i>	11 (pence)	Optional	Numeric	TAX/ MOA  TAX1/ MOA1	174
<b>150</b>	<b>Employee pension contributions paid under ‘net pay arrangements’ Year to Date</b> <i>Monetary value expressed in pence, e.g. £45.75 would be expressed as 4575 Must be greater than or equal to zero</i>	11 (pence)	Optional	Numeric	TAX/ MOA  TAX1/ MOA1	175
<b>151</b>	<b>Employee pension contributions not paid under ‘net pay arrangements’ Year to Date</b> <i>Monetary value expressed in pence, e.g. £45.75 would be expressed as 4575 Must be greater than or equal to zero</i>	11 (pence)	Optional	Numeric	TAX/ MOA  TAX1/ MOA1	176
<b>152</b>	<b>On Strike Indicator</b> <i>If present must be ‘Y’.</i>	1	Optional	Alpha	ATT/ ATT3	229
<b>153</b>	<b>Unpaid Absence Indicator</b> <i>If present must be ‘Y’.</i>	1	Optional	Alpha	ATT/ ATT3	230



## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Validation Rule / Data Item Number	FPS Field Name <i>Validation Rules</i> <b>Alpha</b> = A-Z (upper case) a-z (lower case), <b>Numeric</b> = 0-9 <b>Alphanumeric</b> = any character within the <i>designated character sets – see Appendix A</i>	Maximum Field Length	Status	Format / Character Set	Segment / Record Name	Qualifier <small>(incorrectly qualified segments will cause the message to be rejected)</small>
154	<p><b>Late PAYE Reporting Reason</b> Must be 'A', 'B', 'C', 'D', 'E', 'F', 'G' or 'H'</p> <p>A: Notional payment: Payment to Expat by third party or overseas employer B: Notional payment: Employment related security C: Notional payment: Other D: Payment subject to Class 1 NICs but P11D/P9D for tax E: Micro Employer using temporary "on or before" relaxation F: No requirement to maintain a Deductions Working Sheet or Impractical to report work done on the day G: Reasonable excuse H: Correction to earlier submission</p>	1	Optional	Alpha	ATT/ATT3	235
168	<p><b>Flexibly Accessing Pension Rights</b> <i>If present must be 'Y'.</i> <i>If present at least one of:</i> <i>Flexible Drawdown Taxable Payment (Rule 173) or</i> <i>Flexible Drawdown Non-Taxable Payment (Rule 174)</i> <i>Must also be present.</i></p>	1	Optional	Alpha	ATT/ATT3	243

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Validation Rule / Data Item Number	FPS Field Name <i>Validation Rules</i> <b>Alpha</b> = A-Z (upper case) a-z (lower case), <b>Numeric</b> = 0-9 <b>Alphanumeric</b> = any character within the <i>designated character sets</i> – see <i>Appendix A</i>	Maximum Field Length	Status	Format / Character Set	Segment / Record Name	Qualifier  (incorrectly qualified segments will cause the message to be rejected)
169	<b>Value of Earnings from the Primary Threshold (PT) up to and Including the Upper Earnings Limit (UEL) Year to Date</b> <b>Mandatory if valid NI Category present</b> <i>Monetary value expressed in pence,</i> <i>e.g. £45.75 would be expressed as 4575</i> <i>Must be greater than or equal to zero</i> <i>Must be zero if NI Letter is 'X'</i>	7 (pence)	Optional	Numeric	TAX/ MOA  TAX3/ MOA3	177
171	<b>Pension Death Benefit Indicator</b> <i>If present must be 'Y'.</i> <i>If present at least one of:</i> <i>Flexible Drawdown Taxable Payment (Rule 173) or</i> <i>Flexible Drawdown Non-Taxable Payment (Rule 174)</i> <i>Must also be present.</i>	1	Optional	Alpha	ATT/ ATT3	244
172	<b>Serious Ill Health Lump Sum Indicator</b> <i>If present must be 'Y'.</i> <i>If present at least one of:</i> <i>Flexible Drawdown Taxable Payment (Rule 173) or</i> <i>Flexible Drawdown Non-Taxable Payment (Rule 174)</i> <i>Must also be present.</i>	1	Optional	Alpha	ATT/ ATT3	245

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Validation Rule / Data Item Number	FPS Field Name <i>Validation Rules</i> <b>Alpha</b> = A-Z (upper case) a-z (lower case), <b>Numeric</b> = 0-9 <b>Alphanumeric</b> = any character within the <i>designated character sets – see Appendix A</i>	Maximum Field Length	Status	Format / Character Set	Segment / Record Name	Qualifier  (incorrectly qualified segments will cause the message to be rejected)
173	<b>Flexible Drawdown Taxable Payment</b> <i>If present at least one of:</i> <i>Flexibly Accessing Pension Rights (Rule 168) or</i> <i>Pension Death Benefit Indicator (Rule 171) or</i> <i>Serious Ill Health Lump Sum Indicator (Rule 172)</i> <i>Must also be present.</i>	11 (pence) plus –ve sign	Optional	Numeric	TAX/ MOA  TAX1/ MOA1	178
174	<b>Flexible Drawdown Non-Taxable Payment</b> <i>If present at least one of:</i> <i>Flexibly Accessing Pension Rights (Rule 168) or</i> <i>Pension Death Benefit Indicator (Rule 171) or</i> <i>Serious Ill Health Lump Sum Indicator (Rule 172)</i> <i>Must also be present.</i>	11 (pence) plus –ve sign	Optional	Numeric	TAX/ MOA  TAX1/ MOA1	179
175	<b>Make and Model of Car</b> <i>Must conform to Character Set F</i>	35	<b>Mandatory</b>	Alphanumeric	ATT/ATT5	246
176	<b>CO2 Emissions</b> <i>Must contain:</i> <i>Numeric value 000 – 999 inclusive or “X”</i>	3	<b>Mandatory</b>	Alphanumeric	ATT/ATT5	247

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Validation Rule / Data Item Number	FPS Field Name <i>Validation Rules</i> <b>Alpha</b> = A-Z (upper case) a-z (lower case), <b>Numeric</b> = 0-9 <b>Alphanumeric</b> = any character within the <i>designated character sets – see Appendix A</i>	Maximum Field Length	Status	Format / Character Set	Segment / Record Name	Qualifier  (incorrectly qualified segments will cause the message to be rejected)
177	<b>Fuel Type</b> <i>Must contain:</i>  D = Diesel E = Electric H = Hybrid A = All other	1	<b>Mandatory</b>	Alpha	ATT/ATT5	248
178	<b>Car Identifier</b> <i>Must conform to Character Set E</i>	10	Optional	Alphanumeric	ATT/ATT5	249
179	<b>Amendment Indicator</b> <i>Must contain:</i>  Y = Amendment N = Original	1	<b>Mandatory</b>	Alpha	ATT/ATT5	250
180	<b>Calculated Price</b> <i>Must be greater than or equal to £1000.00</i> <i>Maximum value £9999999.99</i>	9 (pence)	<b>Mandatory</b>	Numeric	TAX/ MOA  TAX4/ MOA4	181
181	<b>Date Car Was Available From</b> <i>Must be a valid calendar date in the appropriate format.</i> <i>Must be within the 'Tax Year' to which the submission relates, i.e. 6<sup>th</sup> April 2017 up to and including 5<sup>th</sup> April 2018</i>	8	<b>Mandatory</b>	Numeric	DTM/ DTM4	376

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Validation Rule / Data Item Number	FPS Field Name <i>Validation Rules</i>	Maximum Field Length	Status	Format / Character Set	Segment / Record Name	Qualifier <small>(incorrectly qualified segments will cause the message to be rejected)</small>
182	<b>Cash Equivalent of Car</b> <i>Must be greater than or equal to -£999999999.99</i> <i>Maximum value £999999999.99</i>	11 (pence) plus –ve sign	<b>Mandatory</b>	Numeric	TAX/ MOA  TAX4/ MOA4	182
183	<b>Date Car Was Available To</b> <i>If present:</i> <i>Must be a valid calendar date in the appropriate format.</i> <i>Must be within the 'Tax Year' to which the submission relates, i.e. 6<sup>th</sup> April 2017 up to and including 5<sup>th</sup> April 2018</i> <i>Must not be before Date Car Was Available From (Rule 181)</i>	8	Optional	Numeric	DTM/ DTM4	377
184	<b>Date Free Fuel Provided</b> <i>If present:</i> <i>Must be a valid calendar date in the appropriate format.</i> <i>Must be within the 'Tax Year' to which the submission relates, i.e. 6<sup>th</sup> April 2017 up to and including 5<sup>th</sup> April 2018</i> <i>Cash Equivalent of Fuel (Rule 185) must also be present</i>	8	Optional	Numeric	DTM/ DTM4	378
185	<b>Cash Equivalent of Fuel</b> <i>Must be greater than or equal to -£999999999.99</i> <i>Maximum value £999999999.99</i> <i>Date Free Fuel Provided (Rule 184) must also be present</i>	11 (pence) plus –ve sign	<b>Optional</b>	Numeric	TAX/ MOA  TAX4/ MOA4	183

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Validation Rule / Data Item Number	FPS Field Name <i>Validation Rules</i> <b>Alpha</b> = A-Z (upper case) a-z (lower case), <b>Numeric</b> = 0-9 <b>Alphanumeric</b> = any character within the <i>designated character sets</i> – see <i>Appendix A</i>	Maximum Field Length	Status	Format / Character Set	Segment / Record Name	Qualifier  (incorrectly qualified segments will cause the message to be rejected)
<b>186</b>	<p><b>Date Free Fuel Was Withdrawn</b></p> <p><i>If present:</i></p> <p><i>Must be a valid calendar date in the appropriate format.</i></p> <p><i>Must be within the ‘Tax Year’ to which the submission relates, i.e. 6<sup>th</sup> April 2017 up to and including 5<sup>th</sup> April 2018</i></p> <p><i>Must not be before Date Free Fuel Provided</i></p> <p><i>Date Free Fuel Provided (Rule 184) and Cash Equivalent of Fuel (Rule 185) must also be present</i></p>	8	Optional	Numeric	DTM/ DTM4	379
<b>T1</b>	<p><b>Vendor ID</b></p> <p><b>Mandatory for Software Developers.</b></p> <p><i>Must be Numeric</i></p> <p><i>HMRC recommend that this should be included in all test and live submissions</i></p>	4	Optional	Numeric	ATT/ ATT1	49
<b>T3</b>	<p><b>Developer’s Name</b></p> <p><i>This should be provided by the Software Developer when submitting test files.</i></p> <p><i>HMRC recommend this is included on live submissions to enable them to produce software vendor reports.</i></p> <p><i>If present must conform to Character Set B.</i></p>	35	Optional	Alphanumeric	ATT/ ATT1	55

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Validation Rule / Data Item Number	FPS Field Name <i>Validation Rules</i> <b>Alpha</b> = A-Z (upper case) a-z (lower case), <b>Numeric</b> = 0-9 <b>Alphanumeric</b> = any character within the <i>designated character sets – see Appendix A</i>	Maximum Field Length	Status	Format / Character Set	Segment / Record Name	Qualifier  (incorrectly qualified segments will cause the message to be rejected)
<b>T4</b>	<p><b>Payroll Product Name</b></p> <p><i>This should be provided by the Software Developer when submitting test files.</i></p> <p><i>HMRC recommend this is included on live submissions to enable them to produce software vendor reports.</i></p> <p><i>If present must conform to Character Set B</i></p>	35	Optional	Alphanumeric	ATT/ ATT1	56
<b>T5</b>	<p><b>Payroll Product Version</b></p> <p><i>This should be provided by the Software Developer when submitting test files.</i></p> <p><i>HMRC recommend this is included on live submissions to enable them to produce software vendor reports.</i></p> <p><i>If present must conform to Character Set B</i></p>	35	Optional	Alphanumeric	ATT/ ATT1	57

## **6. RECORD LAYOUTS**

### **6.1. GFF Layout**

A GFF interchange is made up of a 4\* header record followed by several fixed-length records specific to the FPS18.

These FPS18 records are made up of fixed-length fields which are delimited by a space character (not shown in table below).

Each FPS18 interchange is made up of a Header section (records BGM1 to UNS1), containing data relating to the whole interchange e.g. Employer HMRC Office and a Trailer section (records TAX1/MOA1 to CNT1) containing totals and control counts.

Each record starts with a name, e.g. NAD1A is the Header section Name and Address record, MOA2 is a Monetary Amount in the Detail section (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 must 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.



**Message Implementation Guidelines for PAYE Full Payment Submission  
(2017/18)**

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Negative values are indicated by including a “-” in the left-most position of the field.  
For example, in a field with format n35 with record content n..9

000000000000000000000000000000000000123456789	represents £1234567.89
-000000000000000000000000000000000000123456789	represents -£1234567.89

The records and their contents used in the FPS18 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.

**Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)**

Record Name	Record Description	From	To	Format / Length	Record Contents	Notes	
	Mandatory Record						
<b>4 *</b>	<b>Header Identifier</b>	1	4	an4	Must contain ****		
<b>Header</b>	Header Version	5	8	an4	Must contain <b>001A</b>		
	Data Type	9	16	an8	Must contain <b>FPS18</b>		
	Data Type Version	17	20	an4	Must contain <b>1.0</b>		
	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 <b>HMRC</b>	Or as advised during the registration process - see section 7.1	
	Test Indicator	92	92	an1	Must contain Space for a Live interchange or "1" for a Test interchange		
	Urgent Marker	93	93	a1	Must contain Space		
	Transmission date	94	101	n8	Must contain Current date - format CCYYMMDD		
	Transmission time	102	107	n6	Must contain Current time - format HHMMSS		
	Interchange Control Reference	108	121	n14	Must contain An incrementing count for each new 4* header		
	Sender Sub-Address	122	135	a14	Must contain Spaces		
	Recipient Sub-Address	136	149	a14	Must contain Spaces		
<b>GFF example: ****001AFPS18 1.0 SENDER ID</b>					<b>HMRC</b>	<b>2017041409354800000000000001</b>	For Live transmissions
<b>GFF example: ****001AFPS18 1.0 SENDER ID</b>					<b>HMRC</b>	<b>1 2017041409354800000000000001</b>	For Test transmissions
	Mandatory Record						
<b>BGM1</b>	<b>Beginning of Message</b>	1	5		Must contain <b>BGM1</b>		
	Form type	7	9	an3	Must contain <b>24</b>	24 = qualifier for FPS	
<b>GFF example: BGM1 24</b>							

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Record Name	Record Description	From	To	Format / Length	Record Contents	Notes
	Optional Record					
<b>NAD1A</b>	<b>Name and Address</b>	1	5		Must contain	<b>NAD1A</b>
	Party qualifier	7	9	an3	Must contain	<b>SD</b> SD = qualifier for Software Developer
	Address Line 1	11	189	an179	Must contain	Spaces
<b>GFF example: NAD1A SD</b>						
	Optional Record					
<b>ATT1</b>	<b>Attribute of Software Developer</b>	1	5		Must contain	<b>ATT1</b>
	Attribute qualifier	7	9	an3	Must contain	<b>49</b> 49 = qualifier for Vendor ID
	Attribute	11	45	an35	Must contain	Vendor ID - format n4 See Validation Rule T1
<b>GFF example: ATT1 49 0001</b>						
	Optional Record					
<b>ATT1</b>	<b>Attribute of Employer</b>	1	5		Must contain	<b>ATT1</b>
	Attribute qualifier	7	9	an3	Must contain	<b>55</b> 55 = qualifier for Developer's Name
	Attribute	11	45	an35	Must contain	Developer's Name - format an..35 See Validation Rule T3
<b>GFF example: ATT1 55 SOFTWARE DEVELOPERS LIMITED</b>						
	Optional Record					
<b>ATT1</b>	<b>Attribute of Employer</b>	1	5		Must contain	<b>ATT1</b>
	Attribute qualifier	7	9	an3	Must contain	<b>56</b> 56 = qualifier for Payroll Product Name
	Attribute	11	45	an35	Must contain	Payroll Product Name - format an..35 See Validation Rule T4
<b>GFF example: ATT1 56 PAYROLL PRODUCT NAME</b>						
	Optional Record					
<b>ATT1</b>	<b>Attribute of Employer</b>	1	5		Must contain	<b>ATT1</b>
	Attribute qualifier	7	9	an3	Must contain	<b>57</b> 57 = qualifier for Payroll Product Version
	Attribute	11	45	an35	Must contain	Payroll Product Version - format an..35 See Validation Rule T5
<b>GFF example: ATT1 57 6.1</b>						

**Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)**

Record Name	Record Description	From	To	Format / Length	Record Contents	Notes
	Mandatory Record					
<b>NAD1A</b>	<b>Name and Address</b>	1	5		Must contain	<b>NAD1A</b>
	Party qualifier	7	9	an3	Must contain	<b>BG</b> BG = qualifier for Employer
	Address Line 1	11	189	an179	Must contain	Spaces
<b>GFF example: NAD1A BG</b>						
	Mandatory Record					
<b>NAD1B</b>	<b>Name and Address</b>	1	5		Must contain	<b>NAD1B</b>
	Party Name	7	41	an35	Must contain	Employer Name – format an..35 See Validation Rule 4
	Postcode	43	52	an10	Must contain	Spaces
<b>GFF example: NAD1B EMPLOYER NAME</b>						
	Mandatory Record					
<b>ATT1</b>	<b>Attribute of Employer</b>	1	5		Must contain	<b>ATT1</b>
	Attribute qualifier	7	9	an3	Must contain	<b>7</b> 7 = qualifier for Employer PAYE Reference
	Attribute	11	45	an35	Must contain	Employer PAYE Reference – format an..10 See Validation Rule 2
<b>GFF example: ATT1 7 AZ12345</b>						
	Mandatory Record					
<b>ATT1</b>	<b>Attribute of Employer</b>	1	5		Must contain	<b>ATT1</b>
	Attribute qualifier	7	9	an3	Must contain	<b>103</b> 103 = qualifier for Employer Accounts Office Reference Number
	Attribute	11	45	an35	Must contain	Employer Accounts Office Reference Number – format an13 See Validation Rule 3
<b>GFF example: ATT1 103 123PQ7654321X</b>						
	Optional Record					
<b>ATT1</b>	<b>Attribute of Employer</b>	1	5		Must contain	<b>ATT1</b>
	Attribute qualifier	7	9	an3	Must contain	<b>71</b> 71 = qualifier for SAUTR
	Attribute	11	45	an35	Must contain	SAUTR – format n10 See Validation Rule 141
<b>GFF example: ATT1 71 9987654321</b>						

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Record Name	Record Description	From	To	Format / Length	Record Contents	Notes
	Optional Record					
<b>ATT1</b>	<b>Attribute of Employer</b>	1	5		Must contain	<b>ATT1</b>
	Attribute qualifier	7	9	an3	Must contain	<b>72</b>
	Attribute	11	45	an35	Must contain	COTAXREF – format n10
<b>GFF example: ATT1 72 2012345678</b>						
	Mandatory Record					
<b>NAD1A</b>	<b>Name and Address</b>	1	5		Must contain	<b>NAD1A</b>
	Party qualifier	7	9	an3	Must contain	<b>TC</b>
	Spaces	11	189	an179	Must contain	Spaces
<b>GFF example: NAD1A TC</b>						
	Mandatory Record					
<b>ATT1</b>	<b>Attribute of HMRC Office</b>	1	5		Must contain	<b>ATT1</b>
	Attribute qualifier	7	9	an3	Must contain	<b>17</b>
	Attribute	11	45	an35	Must contain	HMRC Office Number, 001 to 999
<b>GFF example: ATT1 17 123</b>						
	Mandatory Record					
<b>DTM1</b>	<b>Date and Time</b>	1	5		Must contain	<b>DTM1</b>
	Date qualifier	7	9	an3	Must contain	<b>243</b>
	Date	11	45	an35	Must contain	Date of message - format CCYYMMDD
	Date format qualifier	47	49	an3	Must contain	<b>102</b>
<b>GFF example: DTM1 243 20170414 102</b>						
	Mandatory Record					
<b>DTM1</b>	<b>Date and Time</b>	1	5		Must contain	<b>DTM1</b>
	Date qualifier	7	9	an3	Must contain	<b>166</b>
	Date	11	45	an35	Must contain	Related Tax Year – format CCYY
	Date format qualifier	47	49	an3	Must contain	<b>602</b>
<b>GFF example: DTM1 166 2018 602</b>						

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Record Name	Record Description	From	To	Format / Length	Record Contents	Notes
	Mandatory Record					
<b>UNS1</b>	<b>Section Identifier</b>	1	5		Must contain	<b>UNS1</b>
<b>GFF example: UNS1</b>						
	Optional Record					
<b>LIN1</b>	<b>Line Item</b>	1	5		Must contain	<b>LIN1</b>
	Employee number within message	7	12	n6	Must contain	Employee number within this message – format n6
<b>GFF example: LIN1 000001</b>						
	Mandatory Record					
<b>NAD2A</b>	<b>Name and Address</b>	1	5		Must contain	<b>NAD2A</b>
	Party qualifier	7	9	an3	Must contain	<b>BV</b> BV = qualifier for Employee
	Address Line 1	11	45	an35	Must contain	Address Line 1 - format an..35 or spaces See Validation Rule 13
	Address Line 2	47	81	an35	Must contain	Address Line 2 - format an..35 or spaces See Validation Rule 14
	Address Line 3	83	117	an35	Must contain	Address Line 3 - format an..35 or spaces See Validation Rule 15
	Address Line 4	119	153	an35	Must contain	Address Line 4 - format an..35 or spaces See Validation Rule 16
	Address Line 5	155	189	an35	Must contain	Foreign Country - format an..35 or spaces See Validation Rule 18
<b>GFF example: NAD2A BV 1 CARDBOARD LANE                      TELFORD                      SHROPSHIRE</b>						
	Mandatory Record					
<b>NAD2B</b>	<b>Name and Address</b>	1	5		Must contain	<b>NAD2B</b>
	Surname	7	41	an35	Must contain	Surname or Family Name – format an..35 See Validation Rule 6
	First Forename	43	77	an35	Must contain	Forename or Given Name or spaces – format an..35 See Validation Rule 7
	Second Forename	79	113	an35	Must contain	Second Forename or Given Name or spaces – format an..35 See Validation Rule 9
	Title	115	149	an35	Must contain	Title or spaces – format an..35 See Validation Rule 5a
	Honours	151	185	an35	Must contain	Spaces
	Postcode	187	196	an10	Must contain	UK Postcode or spaces – format an..10 See Validation Rule 17
<b>GFF example: NAD2B THYME                      JUSTIN                      EDWARD                      MR                      TL9 9ZZ</b>						

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Record Name	Record Description	From	To	Format / Length	Record Contents	Notes
	Optional Record					
<b>ATT2</b>	<b>Attribute of Employee</b>	1	5		Must contain	<b>ATT2</b>
	Attribute qualifier	7	9	an3	Must contain	<b>11</b>
	Attribute	11	45	an35	Must contain	National Insurance Number (NINO) - format an..9 See Validation Rule 5
<b>GFF example: ATT2 11 AB123456C</b>						
	Mandatory Record					
<b>ATT2</b>	<b>Attribute of Employee</b>	1	5		Must contain	<b>ATT2</b>
	Attribute qualifier	7	9	an3	Must contain	<b>9</b>
	Attribute	11	45	an35	Must contain	Current Gender indicator, M = Male or F = Female See Validation Rule 11
<b>GFF example: ATT2 9 M</b>						
	Optional Record					
<b>ATT2</b>	<b>Attribute of Employee</b>	1	5		Must contain	<b>ATT2</b>
	Attribute qualifier	7	9	an3	Must contain	<b>201</b>
	Attribute	11	45	an35	Must contain	Passport Number – format an..35 See Validation Rule 12
<b>GFF example: ATT2 201 123456789ABC</b>						
	Optional Record					
<b>DTM2</b>	<b>Date and time</b>	1	5		Must contain	<b>DTM2</b>
	Date Qualifier	7	9	an3	Must contain	<b>329</b>
	Date	11	45	an35	Must contain	Date of Birth – format CCYYMMDD See Validation Rule 10
	Date format qualifier	47	49	an3	Must contain	<b>102</b>
<b>GFF example: DTM2 329 19751025 102</b>						

**Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)**

Record Name	Record Description	From	To	Format / Length	Record Contents	Notes
	Optional Record					
<b>NAD2C</b>	<b>Name and Address</b>	1	5		Must contain	<b>NAD2C</b>
	Party qualifier	7	9	an3	Must contain	<b>EP</b>
	Surname	11	45	an35	Must contain	Surname or Family Name– format an..35 See Validation Rule 74
	First Forename	47	81	an35	Must contain	Forename or Given Name or spaces – format an..35 See Validation Rule 75
	Second Forename	83	117	an35	Must contain	Second Forename or Given Name or spaces – format an..35 See Validation Rule 77
		119	153	an35	Must contain	Spaces
		155	189	an35	Must contain	Spaces
<b>GFF example: NAD2C EP THYME JUSTIN EDWARD</b>						
	Optional Record					
<b>ATT2</b>	<b>Attribute of Employee partner</b>	1	5		Must contain	<b>ATT2</b>
	Attribute qualifier	7	9	an3	Must contain	<b>217</b>
	Attribute	11	45	an35	Must contain	Partner National Insurance Number – format an..9 See Validation Rule 78
<b>GFF example: ATT2 217 AB234567C</b>						



## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Record Name	Record Description	From	To	Format / Length	Record Contents	Notes
<p>The following EMP1 group of records relates to the Employment Details and can be iterated up to a maximum of 15 times for each Employee. Each entry must contain one EMP1 group. The NI Category group, which forms part of this group, may repeat for up to 4 NI Categories for each employment.</p>						
	Mandatory Record					
<b>EMP1</b>	<b>Employment Details</b>	1	5		Must contain	<b>EMP1</b>
	Employment Details qualifier	7	9	an3	Must contain	<b>ED</b>
	Spare	11	45	an35	Must contain	Spaces
	Spare	47	81	an35	Must contain	Spaces
<b>GFF example: EMP1 ED</b>						
	Optional Record					
<b>DTM3</b>	<b>Date and Time</b>	1	5		Must contain	<b>DTM3</b>
	Date qualifier	7	9	an3	Must contain	<b>330</b>
	Date	11	45	an35	Must contain	Starting Date - format CCYYMMDD
	Date format qualifier	47	49	an3	Must contain	<b>102</b>
<b>GFF example: DTM3 330 20170414 102</b>						
	Optional Record					
<b>DTM3</b>	<b>Date and Time</b>	1	5		Must contain	<b>DTM3</b>
	Date qualifier	7	9	an3	Must contain	<b>337</b>
	Date	11	45	an35	Must contain	Date of Leaving - format CCYYMMDD
	Date	47	49	an3	Must contain	<b>102</b>
<b>GFF example: DTM3 337 20170422 102</b>						
	Mandatory Record					
<b>DTM3</b>	<b>Date and Time</b>	1	5		Must contain	<b>DTM3</b>
	Date qualifier	7	9	an3	Must contain	<b>350</b>
	Date	11	45	an35	Must contain	Payment Date - format CCYYMMDD
	Date format qualifier	47	49	an3	Must contain	<b>102</b>
<b>GFF example: DTM3 350 20170514 102</b>						

**Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)**

Record Name	Record Description	From	To	Format / Length	Record Contents	Notes
	Optional Record					
<b>ATT3</b>	<b>Attribute of Employment</b>	1	5		Must contain	<b>ATT3</b>
	Attribute qualifier	7	9	an3	Must contain	<b>5</b> 5 = qualifier for Starting Declaration
	Attribute	11	45	an35	Must contain	Starting Declaration – format A, B or C See Validation Rule 24A
<b>GFF example: ATT3 5 A</b>						
	Optional Record					
<b>ATT3</b>	<b>Attribute of Employment</b>	1	5		Must contain	<b>ATT3</b>
	Attribute qualifier	7	9	an3	Must contain	<b>21</b> 21 = qualifier for Student Loan Indicator
	Attribute	11	45	an35	Must contain	Student Loan Indicator – format Y See Validation Rule 27
<b>GFF example: ATT3 21 Y</b>						
<b>NB – If present only one of Intend to Stay 183 days or more, Intend to Stay less than 183 days or employee working in/out of UK but living abroad indicators can be included</b>						
	Optional Record					
<b>ATT3</b>	<b>Attribute of Employment</b>	1	5		Must contain	<b>ATT3</b>
	Attribute qualifier	7	9	an3	Must contain	<b>202</b> 202 = qualifier for Intend to Stay 183 days or more
	Attribute	11	45	an35	Must contain	Intend to Stay 183 days or more– format Y See Validation Rule 28
<b>GFF example: ATT3 202 Y</b>						
	Optional Record					
<b>ATT3</b>	<b>Attribute of Employment</b>	1	5		Must contain	<b>ATT3</b>
	Attribute qualifier	7	9	an3	Must contain	<b>203</b> 203 = qualifier for Intend to Stay less than 183 days
	Attribute	11	45	an35	Must contain	Intend to Stay less than 183 days – format Y See Validation Rule 29
<b>GFF example: ATT3 203 Y</b>						

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Record Name	Record Description	From	To	Format / Length	Record Contents	Notes
	Optional Record					
<b>ATT3</b>	<b>Attribute of Employment</b>	1	5		Must contain <b>ATT3</b>	
	Attribute qualifier	7	9	an3	Must contain <b>204</b>	204 = qualifier for Employee Working in/out of UK but living abroad
	Attribute	11	45	an35	Must contain Working in/out UK but living abroad – format Y	See Validation Rule 30
<b>GFF example: ATT3 204 Y</b>						
	Optional Record					
<b>ATT3</b>	<b>Attribute of Employment</b>	1	5		Must contain <b>ATT3</b>	
	Attribute qualifier	7	9	an3	Must contain <b>60</b>	60 = qualifier for EEA Citizen
	Attribute	11	45	an35	Must contain EEA Citizen – format Y	See Validation Rule 31
<b>GFF example: ATT3 60 Y</b>						
	Optional Record					
<b>ATT3</b>	<b>Attribute of Employment</b>	1	5		Must contain <b>ATT3</b>	
	Attribute qualifier	7	9	an3	Must contain <b>61</b>	61 = qualifier for EPM6 (modified) scheme
	Attribute	11	45	an35	Must contain EPM6 scheme – format Y	See Validation Rule 31A
<b>GFF example: ATT3 61 Y</b>						
	Optional Record					
<b>ATT3</b>	<b>Attribute of Employee</b>	1	5		Must contain <b>ATT3</b>	
	Attribute qualifier	7	9	an3	Must contain <b>205</b>	205 = qualifier for Recently Bereaved Spouse/Civil Partner (Occupational Pension) indicator
	Attribute	11	45	an35	Must contain Recently Bereaved Spouse/Civil Partner (Occupational Pension) indicator – format Y	See Validation Rule 33
<b>GFF example: ATT3 205 Y</b>						

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Record Name	Record Description	From	To	Format / Length	Record Contents	Notes
	Optional Record					
<b>ATT3</b>	<b>Attribute of Employee</b>	1	5		Must contain	<b>ATT3</b>
	Attribute qualifier	7	9	an3	Must contain	<b>206</b>
	Attribute	11	45	an35	Must contain	Recently Bereaved Spouse/Civil Partner (State Pension) indicator – format Y
<b>GFF example: ATT3 206 Y</b>						
	Optional Record					
<b>ATT3</b>	<b>Attribute of Employee</b>	1	5		Must contain	<b>ATT3</b>
	Attribute qualifier	7	9	an3	Must contain	<b>19</b>
	Attribute	11	45	an35	Must contain	Payroll ID – format an..35
<b>GFF example: ATT3 19 14755</b>						
	Optional Record					
<b>ATT3</b>	<b>Attribute of Employee</b>	1	5		Must contain	<b>ATT3</b>
	Attribute qualifier	7	9	an3	Must contain	<b>207</b>
	Attribute	11	45	an35	Must contain	Payroll ID Changed Indicator – format Y
<b>GFF example: ATT3 207 Y</b>						
	Optional Record					
<b>ATT3</b>	<b>Attribute of Employee</b>	1	5		Must contain	<b>ATT3</b>
	Attribute qualifier	7	9	an3	Must contain	<b>18</b>
	Attribute	11	45	an35	Must contain	Old Payroll ID – format an..35
<b>GFF example: ATT3 18 34567DEFGH</b>						

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Record Name	Record Description	From	To	Format / Length	Record Contents	Notes
	Optional Record					
<b>ATT3</b>	<b>Attribute of Employee</b>	1	5		Must contain	<b>ATT3</b>
	Attribute qualifier	7	9	an3	Must contain	<b>209</b>
	Attribute	11	45	an35	Must contain	Irregular Employment Indicator – format Y
<b>GFF example: ATT3 209 Y</b>						
	Mandatory Record					
<b>ATT3</b>	<b>Attribute of Employee</b>	1	5		Must contain	<b>ATT3</b>
	Attribute qualifier	7	9	an3	Must contain	<b>210</b>
	Attribute	11	45	an35	Must contain	Pay Frequency – format an2
<b>GFF example: ATT3 210 W1</b>						
	Optional Record					
<b>ATT3</b>	<b>Attribute of Employee</b>	1	5		Must contain	<b>ATT3</b>
	Attribute qualifier	7	9	an3	Must contain	<b>211</b>
	Attribute	11	45	an35	Must contain	Weekly Period Number – format n..2 Tax Week = 1 to 54 or 56
<b>GFF example: ATT3 211 11</b>						
	Optional Record					
<b>ATT3</b>	<b>Attribute of Employee</b>	1	5		Must contain	<b>ATT3</b>
	Attribute qualifier	7	9	an3	Must contain	<b>212</b>
	Attribute	11	45	an35	Must contain	Monthly Period Number – format n..2 Tax Month = 1 to 12
<b>GFF example: ATT3 212 2</b>						

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Record Name	Record Description	From	To	Format / Length	Record Contents	Notes
	Mandatory Record					
<b>ATT3</b>	<b>Attribute of Employee</b>	1	5		Must contain	<b>ATT3</b>
	Attribute qualifier	7	9	an3	Must contain	<b>213</b>
	Attribute	11	45	an35	Must contain	Periods Covered – format n..2 See Validation Rule 48
<b>GFF example: ATT3 213 3</b>						
	Optional Record					
<b>ATT3</b>	<b>Attribute of Employee</b>	1	5		Must contain	<b>ATT3</b>
	Attribute qualifier	7	9	an3	Must contain	<b>214</b>
	Attribute	11	45	an35	Must contain	Aggregated Earnings – format Y See Validation Rule 49
<b>GFF example: ATT3 214 Y</b>						
	Optional Record					
<b>ATT3</b>	<b>Attribute of Employee</b>	1	5		Must contain	<b>ATT3</b>
	Attribute qualifier	7	9	an3	Must contain	<b>215</b>
	Attribute	11	45	an35	Must contain	Payment After Leaving – format Y See Validation Rule 51
<b>GFF example: ATT3 215 Y</b>						
	Mandatory Record					
<b>ATT3</b>	<b>Attribute of Employee</b>	1	5		Must contain	<b>ATT3</b>
	Attribute qualifier	7	9	an3	Must contain	<b>216</b>
	Attribute	11	45	an35	Must contain	Number of Normal Hours Worked – format A, B, C, D or E See Validation Rule 54
<b>GFF example: ATT3 216 B</b>						

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Record Name	Record Description	From	To	Format / Length	Record Contents	Notes
	Optional Record					
<b>ATT3</b>	<b>Attribute of Employee</b>	1	5		Must contain	<b>ATT3</b>
	Attribute qualifier	7	9	an3	Must contain	<b>218</b>
	Attribute	11	45	an35	Must contain	Directors NIC and Calculation Method – format AN or AL Format a2 See Validation Rule 84A
<b>GFF example: ATT3 218 AN</b>						
	Optional Record					
<b>ATT3</b>	<b>Attribute of Employee</b>	1	5		Must contain	<b>ATT3</b>
	Attribute qualifier	7	9	an3	Must contain	<b>219</b>
	Attribute	11	45	an35	Must contain	Tax Week of Director's Appointment – format n..2 Tax Week = 1 to 54 or 56 See Validation Rule 84B
<b>GFF example: ATT3 219 11</b>						
	Optional Record					
<b>ATT3</b>	<b>Attribute of Employee</b>	1	5		Must contain	<b>ATT3</b>
	Attribute qualifier	7	9	an3	Must contain	<b>226</b>
	Attribute	11	45	an35	Must contain	Occupational Pension Indicator – format Y See Validation Rule 145
<b>GFF example: ATT3 226 Y</b>						
	Optional Record					
<b>ATT3</b>	<b>Attribute of Employee</b>	1	5		Must contain	<b>ATT3</b>
	Attribute qualifier	7	9	an3	Must contain	<b>228</b>
	Attribute	11	45	an35	Must contain	Payment to a non individual Indicator – format Y See Validation Rule 147
<b>GFF example: ATT3 228 Y</b>						

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Record Name	Record Description	From	To	Format / Length	Record Contents	Notes
	Optional Record					
<b>ATT3</b>	<b>Attribute of Employee</b>	1	5		Must contain	<b>ATT3</b>
	Attribute qualifier	7	9	an3	Must contain	<b>229</b>
	Attribute	11	45	an35	Must contain	On Strike Indicator – format Y See Validation Rule 152
<b>GFF example: ATT3 229 Y</b>						
	Optional Record					
<b>ATT3</b>	<b>Attribute of Employee</b>	1	5		Must contain	<b>ATT3</b>
	Attribute qualifier	7	9	an3	Must contain	<b>230</b>
	Attribute	11	45	an35	Must contain	Unpaid Absence Indicator – format Y See Validation Rule 153
<b>GFF example: ATT3 230 Y</b>						
	Optional Record					
<b>ATT3</b>	<b>Attribute of Employee</b>	1	5		Must contain	<b>ATT3</b>
	Attribute qualifier	7	9	an3	Must contain	<b>235</b>
	Attribute	11	45	an35	Must contain	Late PAYE Reporting Reason – format A, B, C, D, E, F, G or H See Validation Rule 154
<b>GFF example: ATT3 235 G</b>						
	Optional Record					
<b>ATT3</b>	<b>Attribute of Employee</b>	1	5		Must contain	<b>ATT3</b>
	Attribute qualifier	7	9	an3	Must contain	<b>243</b>
	Attribute	11	45	an35	Must contain	Flexibly Accessing Pension Rights – format Y See Validation Rule 168
<b>GFF example: ATT3 243 Y</b>						



**Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)**

Record Name	Record Description	From	To	Format / Length	Record Contents	Notes
	Optional Record					
<b>ATT3</b>	<b>Attribute of Employee</b>	1	5		Must contain <b>ATT3</b>	
	Attribute qualifier	7	9	an3	Must contain <b>244</b>	244 = qualifier for Pension Death Benefit Indicator
	Attribute	11	45	an35	Must contain Pension Death Benefit Indicator – format Y	See Validation Rule 171
<b>GFF example: ATT3 244 Y</b>						
	Optional Record					
<b>ATT3</b>	<b>Attribute of Employee</b>	1	5		Must contain <b>ATT3</b>	
	Attribute qualifier	7	9	an3	Must contain <b>245</b>	245 = qualifier for Serious Ill Health Lump Sum Indicator
	Attribute	11	45	an35	Must contain Serious Ill Health Lump Sum Indicator – format Y	See Validation Rule 172
<b>GFF example: ATT3 245 Y</b>						

**Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)**

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<b>Record Name</b>	<b>Record Description</b>	<b>From</b>	<b>To</b>	<b>Format / Length</b>	<b>Record Contents</b>	<b>Notes</b>
	Optional Record					<b>This record should be provided if the Recently Bereaved Spouse/Civil Partner (Occupational Pension) indicator is present.</b>
<b>TAX1</b>	<b>Tax Details</b>	1	5		Must contain <b>TAX1</b>	<b>Required to qualify following MOA record</b>
	Tax qualifier	7	9	an3	Must contain <b>151</b>	151 = qualifier for Annual Occupational Pension.
<b>GFF example: TAX1 151</b>						
	Optional Record					<b>This record should be provided if the Recently Bereaved Spouse/Civil Partner (Occupational Pension) indicator is present.</b>
<b>MOA1</b>	<b>Monetary Amount</b>	1	5		Must contain <b>MOA1</b>	
	Monetary Amount	7	41	n35	Must contain Annual Occupational Pension - format n..11, specified in pence	See Validation Rule 34
	Currency	43	45	an3	Must contain GBP or spaces	
<b>GFF example: MOA1 000000000000000000000000000061200</b>						

**Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)**

Record Name	Record Description	From	To	Format / Length	Record Contents		Notes
	Optional Record						This record should be provided if the Recently Bereaved Spouse/Civil Partner (State Pension) indicator is present.
<b>TAX1</b>	<b>Tax Details</b>	1	5		Must contain	<b>TAX1</b>	<b>Required to qualify following MOA record</b>
	Tax qualifier	7	9	an3	Must contain	<b>152</b>	152 = qualifier for State Pension.
<b>GFF example: TAX1 152</b>							
	Optional Record						This record should be provided if the Recently Bereaved Spouse/Civil Partner (State Pension) indicator is present.
<b>MOA1</b>	<b>Monetary Amount</b>	1	5		Must contain	<b>MOA1</b>	
	Monetary Amount	7	41	n35	Must contain	State Pension - format n..11, specified in pence	See Validation Rule 37
	Currency	43	45	an3	Must contain	GBP or spaces	
<b>GFF example: MOA1 00061200</b>							
	Mandatory Record						
<b>TAX1</b>	<b>Tax Details</b>	1	5		Must contain	<b>TAX1</b>	<b>Required to qualify following MOA record</b>
	Tax qualifier	7	9	an3	Must contain	<b>80</b>	80 = qualifier for Taxable Pay to Date.
<b>GFF example: TAX1 80</b>							
	Mandatory Record						
<b>MOA1</b>	<b>Monetary Amount</b>	1	5		Must contain	<b>MOA1</b>	
	Monetary Amount	7	41	n35	Must contain	Taxable Pay to Date - format n..11, specified in pence	See Validation Rule 41A
	Currency	43	45	an3	Must contain	GBP or spaces	
<b>GFF example: MOA1 00061200</b>							

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Record Name	Record Description	From	To	Format / Length	Record Contents	Notes
	Mandatory Record					
<b>TAX1</b>	<b>Tax Details</b>	1	5		Must contain	<b>TAX1</b>
	Tax qualifier	7	9	an3	Must contain	<b>82</b>
<b>GFF example: TAX1 82</b>						
	Mandatory Record					
<b>MOA1</b>	<b>Monetary Amount</b>	1	5		Must contain	<b>MOA1</b>
	Monetary Amount	7	41	n35	Must contain	Total Tax - format n..11, specified in pence
	Currency	43	45	an3	Must contain	GBP or spaces
<b>GFF example: MOA1 000000000000000000000000000000061200</b>						
	Optional Record					
<b>TAX1</b>	<b>Tax Details</b>	1	5		Must contain	<b>TAX1</b>
	Tax qualifier	7	9	an3	Must contain	<b>93</b>
<b>GFF example: TAX1 93</b>						
	Optional Record					
<b>MOA1</b>	<b>Monetary Amount</b>	1	5		Must contain	<b>MOA1</b>
	Monetary Amount	7	41	n35	Must contain	Student Loan Repayments Recovered to date - format n..7, specified in pence
	Currency	43	45	an3	Must contain	GBP or spaces
<b>GFF example: MOA1 000000000000000000000000000000061200</b>						





**Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)**

Record Name	Record Description	From	To	Format / Length	Record Contents	Notes
	Optional Record					
<b>TAX1</b>	<b>Tax Details</b>	1	5		Must contain	<b>TAX1</b> <b>Required to qualify following MOA record</b>
	Tax qualifier	7	9	an3	Must contain	<b>159</b> 159 = qualifier for Benefits Taxed via the Payroll
<b>GFF example: TAX1 159</b>						
	Optional Record					
<b>MOA1</b>	<b>Monetary Amount</b>	1	5		Must contain	<b>MOA1</b>
	Monetary Amount	7	41	n35	Must contain	Benefits Taxed via the Payroll - format n..11, specified in pence See Validation Rule 60
	Currency	43	45	an3	Must contain	GBP or spaces
<b>GFF example: MOA1 0000000000000000000000000000000000061200</b>						
	Optional Record					
<b>TAX1</b>	<b>Tax Details</b>	1	5		Must contain	<b>TAX1</b> <b>Required to qualify following MOA record</b>
	Tax qualifier	7	9	an3	Must contain	<b>162</b> 162 = qualifier for Employee Pension Contributions Paid under 'net pay arrangements' in pay period
<b>GFF example: TAX1 162</b>						
	Optional Record					
<b>MOA1</b>	<b>Monetary Amount</b>	1	5		Must contain	<b>MOA1</b>
	Monetary Amount	7	41	n35	Must contain	Employee Pension Contributions Paid under 'net pay arrangements' - format n..11, specified in pence See Validation Rule 61
	Currency	43	45	an3	Must contain	GBP or spaces
<b>GFF example: MOA1 0000000000000000000000000000000000061200</b>						

**Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)**

Record Name	Record Description	From	To	Format / Length	Record Contents	Notes
	Optional Record					
<b>TAX1</b>	<b>Tax Details</b>	1	5		Must contain <b>TAX1</b>	<b>Required to qualify following MOA record</b>
	Tax qualifier	7	9	an3	Must contain <b>170</b>	170 = qualifier for Items subject to Class 1 NIC but not taxed under PAYE regulations excluding pension contributions in pay period
<b>GFF example: TAX1 170</b>						
	Optional Record					
<b>MOA1</b>	<b>Monetary Amount</b>	1	5		Must contain <b>MOA1</b>	
	Monetary Amount	7	41	n35	Must contain Items subject to Class 1 NIC but not taxed under PAYE regulations excluding pension contributions in pay period - format n..11, specified in pence	See Validation Rule 62
	Currency	43	45	an3	Must contain GBP or spaces	
<b>GFF example: MOA1 00061200</b>						
	Optional Record					
<b>TAX1</b>	<b>Tax Details</b>	1	5		Must contain <b>TAX1</b>	<b>Required to qualify following MOA record</b>
	Tax qualifier	7	9	an3	Must contain <b>163</b>	163 = qualifier for Employee Contributions not Paid
<b>GFF example: TAX1 163</b>						
	Optional Record					
<b>MOA1</b>	<b>Monetary Amount</b>	1	5		Must contain <b>MOA1</b>	
	Monetary Amount	7	41	n35	Must contain Employee pension contributions that are not paid under 'net pay arrangements' in pay period - format n..11, specified in pence	See Validation Rule 65
	Currency	43	45	an3	Must contain GBP or spaces	
<b>GFF example: MOA1 00061200</b>						



**Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)**

Record Name	Record Description	From	To	Format / Length	Record Contents		Notes
	Optional Record						
<b>TAX1</b>	<b>Tax Details</b>	1	5		Must contain	<b>TAX1</b>	<b>Required to qualify following MOA record</b>
	Tax qualifier	7	9	an3	Must contain	<b>164</b>	164 = qualifier for Student Loan Repayment Recovered this period
<b>GFF example: TAX1 164</b>							
	Optional Record						
<b>MOA1</b>	<b>Monetary Amount</b>	1	5		Must contain	<b>MOA1</b>	
	Monetary Amount	7	41	n35	Must contain	Student Loan Repayment Recovered in this pay period - format n..7, specified in pence	See Validation Rule 67
	Currency	43	45	an3	Must contain	GBP or spaces	
<b>GFF example: MOA1 0000000000000000000000000000000000061200</b>							
	Mandatory Record						
<b>TAX1</b>	<b>Tax Details</b>	1	5		Must contain	<b>TAX1</b>	<b>Required to qualify following MOA record</b>
	Tax qualifier	7	9	an3	Must contain	<b>165</b>	165 = qualifier for tax deducted or refunded from this payment
<b>GFF example: TAX1 165</b>							
	Mandatory Record						
<b>MOA1</b>	<b>Monetary Amount</b>	1	5		Must contain	<b>MOA1</b>	
	Monetary Amount	7	41	n35	Must contain	Tax Deducted or Refunded from this payment - format n..12, specified in pence	See Validation Rule 68
	Currency	43	45	an3	Must contain	GBP or spaces	
<b>GFF example: MOA1 0000000000000000000000000000000000061200</b>							

**Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)**

Record Name	Record Description	From	To	Format / Length	Record Contents		Notes
	Optional Record						
<b>TAX1</b>	<b>Tax Details</b>	1	5		Must contain	<b>TAX1</b>	<b>Required to qualify following MOA record</b>
	Tax qualifier	7	9	an3	Must contain	<b>65</b>	65 = qualifier for Statutory Maternity pay (SMP) Year to Date
<b>GFF example: TAX1 65</b>							
	Optional Record						
<b>MOA1</b>	<b>Monetary Amount</b>	1	5		Must contain	<b>MOA1</b>	
	Monetary Amount	7	41	n35	Must contain	Statutory Maternity pay (SMP) Year to Date - format n..8, specified in pence	See Validation Rule 70
	Currency	43	45	an3	Must contain	GBP or spaces	
<b>GFF example: MOA1 000000000000000000000000000000061200</b>							
	Optional Record						
<b>TAX1</b>	<b>Tax Details</b>	1	5		Must contain	<b>TAX1</b>	<b>Required to qualify following MOA record</b>
	Tax qualifier	7	9	an3	Must contain	<b>126</b>	126 = qualifier for Statutory Paternity Pay (SPP) Year to Date
<b>GFF example: TAX1 126</b>							
	Optional Record						
<b>MOA1</b>	<b>Monetary Amount</b>	1	5		Must contain	<b>MOA1</b>	
	Monetary Amount	7	41	n35	Must contain	Statutory Paternity Pay (SPP) Year to Date - format n..8, specified in pence	See Validation Rule 71
	Currency	43	45	an3	Must contain	GBP or spaces	
<b>GFF example: MOA1 000000000000000000000000000000061200</b>							

### Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Record Name	Record Description	From	To	Format / Length	Record Contents		Notes
	Optional Record						
<b>TAX1</b>	<b>Tax Details</b>	1	5		Must contain	<b>TAX1</b>	<b>Required to qualify following MOA record</b>
	Tax qualifier	7	9	an3	Must contain	<b>127</b>	127 = qualifier for Statutory Adoption Pay (SAP) Year to Date
<b>GFF example: TAX1 127</b>							
	Optional Record						
<b>MOA1</b>	<b>Monetary Amount</b>	1	5		Must contain	<b>MOA1</b>	
	Monetary Amount	7	41	n35	Must contain	Statutory Adoption pay (SAP) Year to Date - format n..8, specified in pence	See Validation Rule 72
	Currency	43	45	an3	Must contain	GBP or spaces	
<b>GFF example: MOA1 000000000000000000000000000000061200</b>							
	Optional Record						
<b>TAX1</b>	<b>Tax Details</b>	1	5		Must contain	<b>TAX1</b>	<b>Required to qualify following MOA record</b>
	Tax qualifier	7	9	an3	Must contain	<b>136</b>	136 = qualifier for Shared Parental Pay (ShPP) Year to Date
<b>GFF example: TAX1 136</b>							
	Optional Record						
<b>MOA1</b>	<b>Monetary Amount</b>	1	5		Must contain	<b>MOA1</b>	
	Monetary Amount	7	41	n35	Must contain	Shared Parental Pay (ShPP) Year to Date - format n..8, specified in pence	See Validation Rule 73
	Currency	43	45	an3	Must contain	GBP or spaces	
<b>GFF example: MOA1 000000000000000000000000000000061200</b>							



**Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)**

<b>Record Name</b>	<b>Record Description</b>	<b>From</b>	<b>To</b>	<b>Format / Length</b>	<b>Record Contents</b>	<b>Notes</b>
	Optional Record					
<b>TAX1</b>	<b>Tax Details</b>	1	5		Must contain	<b>TAX1</b> <b>Required to qualify following MOA record</b>
	Tax qualifier	7	9	an3	Must contain	<b>176</b> 176 = qualifier for Employee Pension Contributions not paid under 'net pay arrangements' Year to Date
<b>GFF example: TAX1 176</b>						
	Optional Record					
<b>MOA1</b>	<b>Monetary Amount</b>	1	5		Must contain	<b>MOA1</b>
	Monetary Amount	7	41	n35	Must contain	Employee Pension Contributions not paid under 'net pay arrangements' Year to Date - format n..11, specified in pence
	Currency	43	45	an3	Must contain	GBP or spaces
<b>GFF example: MOA1 00000000000000000000000000000000000000061200</b>						
	Optional Record					
<b>TAX1</b>	<b>Tax Details</b>	1	5		Must contain	<b>TAX1</b> <b>Required to qualify following MOA record</b>
	Tax qualifier	7	9	an3	Must contain	<b>178</b> 178 = qualifier for Flexible Drawdown Taxable Payment
<b>GFF example: TAX1 178</b>						
	Optional Record					
<b>MOA1</b>	<b>Monetary Amount</b>	1	5		Must contain	<b>MOA1</b>
	Monetary Amount	7	41	n35	Must contain	Flexible Drawdown Taxable Payment - format n..11, specified in pence
	Currency	43	45	an3	Must contain	GBP or spaces
<b>GFF example: MOA1 00000000000000000000000000000000000000061200</b>						

**Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)**

<b>Record Name</b>	<b>Record Description</b>	<b>From</b>	<b>To</b>	<b>Format / Length</b>	<b>Record Contents</b>		<b>Notes</b>
	Optional Record						
<b>TAX1</b>	<b>Tax Details</b>	1	5		Must contain	<b>TAX1</b>	<b>Required to qualify following MOA record</b>
	Tax qualifier	7	9	an3	Must contain	<b>179</b>	179 = qualifier for Flexible Drawdown Non-Taxable Payment
<b>GFF example: TAX1 179</b>							
	Optional Record						
<b>MOA1</b>	<b>Monetary Amount</b>	1	5		Must contain	<b>MOA1</b>	
	Monetary Amount	7	41	n35	Must contain	Flexible Drawdown Non-Taxable Payment - format n..11, specified in pence	See Validation Rule 174
	Currency	43	45	an3	Must contain	GBP or spaces	
<b>GFF example: MOA1 0061200</b>							
	Optional Record						<b>This segment is Optional. It should only be provided if Trivial Commutation Payment Types and Amounts are to be provided.</b>
<b>ALI1</b>	<b>Additional Information relating to Employee</b>	1	5		Must contain	<b>ALI1</b>	
	Additional Information qualifier	7	9	an3	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	Additional information	11	21	an11	Must contain	spaces	
<b>GFF example: ALI1 ZZZ</b>							

### Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Record Name	Record Description	From	To	Format / Length	Record Contents	Notes
The following group of records relate to Employee Trivial Commutation Payments (Types and Amounts) and can be iterated up to a maximum of 3 times If a Trivial Commutation Payment is required to be entered then all data items within the group become Mandatory						
	Optional Record					
<b>ATT4</b>	<b>Attribute of Employee</b>	1	5		Must contain	<b>ATT4</b>
	Attribute qualifier	7	9	an3	Must contain	Trivial Commutation Payment Type – Format a1 See Validation Rule 146
	Attribute	11	45	an35	Must contain	Spaces
<b>GFF example: ATT4 A</b>						
	Optional Record					
<b>TAX2</b>	<b>Tax Details</b>	1	5		Must contain	<b>TAX2</b>
	Tax qualifier	7	9	an3	Must contain	<b>173</b> Required to qualify following MOA record 173 = qualifier for Trivial Commutation Payment Amount
<b>GFF example: TAX2 173</b>						
	Optional Record					
<b>MOA2</b>	<b>Monetary Amount</b>	1	5		Must contain	<b>MOA2</b>
	Monetary Amount	7	41	n35	Must contain	Trivial Commutation Payment Amount - format n..7, specified in pence See Validation Rule 148
	Currency	43	45	an3	Must contain	GBP or spaces
<b>GFF example: MOA2 0000000000000000000000000000061200</b>						
Further Trivial Commutation Payment records can be repeated here up to a maximum of 3 iterations						

**Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)**

Record Name	Record Description	From	To	Format / Length	Record Contents	Notes
	Optional Record					
<b>RFF1</b>	<b>Reference of Employee</b>	1	5		Must contain	<b>RFF1</b>
	Reference qualifier	7	9	an3	Must contain	<b>ZZZ</b>
	Reference	11	80	an70	Must contain	Bacs hash code – format an64
	Line Number	82	87	an6	Must contain	Spaces
	Reference Version Identifier	89	123	an35	Must contain	Spaces
	Revision number	125	130	an6	Must contain	Spaces

**GFF example: RFF1 ZZZ 111111111122222222223333333333334444444444555555555566666666667777**

The following optional group of records relate to Employee Contribution NI Letters and Values and can be iterated up to a maximum of 4 times

If an NI Letter is supplied all data items within the group become Mandatory

	Optional Record						<b>This record is Optional and is required to qualify following TAX/MOA records</b>
<b>EMP2</b>	<b>Employee Contributions</b>	1	5		Must contain	<b>EMP2</b>	
	Contributions qualifier	7	9	an3	Must contain	NI Letter – format a1	See Validation Rule 79
	Spare	11	45	an35	Must contain	Spaces	
	Spare	47	81	an35	Must contain	Spaces	

**GFF example: EMP2 A**



**Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)**

Record Name	Record Description	From	To	Format / Length	Record Contents	Notes
	Optional Record					
<b>TAX3</b>	<b>Tax Details</b>	1	5		Must contain <b>TAX3</b>	<b>Required to qualify following MOA record</b>
	Tax qualifier	7	9	an3	Must contain <b>172</b>	172 = qualifier for Gross Earnings for NICs Year to Date
<b>GFF example: TAX3 172</b>						
	Optional Record					
<b>MOA3</b>	<b>Monetary Amount</b>	1	5		Must contain <b>MOA3</b>	
	Monetary Amount	7	41	n35	Must contain Gross Earnings for NICs Year to Date – format n..11	See Validation Rule 79A
	Currency	43	45	an3	Must contain GBP or spaces	
<b>GFF example: MOA3 00061200</b>						
	Optional Record					
<b>TAX3</b>	<b>Tax Details</b>	1	5		Must contain <b>TAX3</b>	<b>Required to qualify following MOA record</b>
	Tax qualifier	7	9	an3	Must contain <b>171</b>	171 = qualifier for Gross Earnings for NICs in this period
<b>GFF example: TAX3 171</b>						
	Optional Record					
<b>MOA3</b>	<b>Monetary Amount</b>	1	5		Must contain <b>MOA3</b>	
	Monetary Amount	7	41	n35	Must contain Gross Earnings for NICs in this period – format n..11	See Validation Rule 79B
	Currency	43	45	an3	Must contain GBP or spaces	
<b>GFF example: MOA3 00061200</b>						

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Record Name	Record Description	From	To	Format / Length	Record Contents	Notes
	Optional Record					
<b>TAX3</b>	<b>Tax Details</b>	1	5		Must contain	<b>TAX3</b>
	Tax qualifier	7	9	an3	Must contain	<b>20</b> 20 = qualifier for Earnings at Lower Earnings Limit Year to Date
<b>GFF example: TAX3 20</b>						
	Optional Record					
<b>MOA3</b>	<b>Monetary Amount</b>	1	5		Must contain	<b>MOA3</b>
	Monetary Amount	7	41	n35	Must contain	Earnings at Lower Earnings Limit Year to Date – format n..6 See Validation Rule 82
	Currency	43	45	an3	Must contain	GBP or spaces
<b>GFF example: MOA3 0000000000000000000000000000000000061200</b>						
	Optional Record					
<b>TAX3</b>	<b>Tax Details</b>	1	5		Must contain	<b>TAX3</b>
	Tax qualifier	7	9	an3	Must contain	<b>16</b> 16 = qualifier for Earnings above Lower Earnings Limit to Primary Threshold Year to Date
<b>GFF example: TAX3 16</b>						
	Optional Record					
<b>MOA3</b>	<b>Monetary Amount</b>	1	5		Must contain	<b>MOA3</b>
	Monetary Amount	7	41	n35	Must contain	Earnings above LEL up to and including the PT Year to Date – format n..6. This field must be expressed in pence, e.g. £45.75 would be expressed as 4575 See Validation Rule 82A
	Currency	43	45	an3	Must contain	GBP or spaces
<b>GFF example: MOA3 0000000000000000000000000000000000061200</b>						

**Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)**

Record Name	Record Description	From	To	Format / Length	Record Contents	Notes
	Optional Record					
<b>TAX3</b>	<b>Tax Details</b>	1	5		Must contain <b>TAX3</b>	<b>Required to qualify following MOA record</b>
	Tax qualifier	7	9	an3	Must contain <b>177</b>	177 = qualifier for Value of Earnings from the Primary Threshold to UEL Year to Date
<b>GFF example: TAX3 177</b>						
	Optional Record					
<b>MOA3</b>	<b>Monetary Amount</b>	1	5		Must contain <b>MOA3</b>	
	Monetary Amount	7	41	n35	Must contain Value of Earnings above the PT, up to and including the UEL Year to Date – format n..7. This field must be expressed in pence, e.g. £45.75 would be expressed as 4575	See Validation Rule 169
	Currency	43	45	an3	Must contain GBP or spaces	
<b>GFF example: MOA3 00061200</b>						
	Optional Record					
<b>TAX3</b>	<b>Tax Details</b>	1	5		Must contain <b>TAX3</b>	<b>Required to qualify following MOA record</b>
	Tax qualifier	7	9	an3	Must contain <b>166</b>	166 = qualifier for Total of Employer Contributions in this period
<b>GFF example: TAX3 166</b>						
	Optional Record					
<b>MOA3</b>	<b>Monetary Amount</b>	1	5		Must contain <b>MOA3</b>	
	Monetary Amount	7	41	n35	Must contain Total of Employer Contributions in this period - format n..11, specified in pence	See Validation Rule 86A
	Currency	43	45	an3	Must contain GBP or spaces	
<b>GFF example: MOA3 00061200</b>						

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Record Name	Record Description	From	To	Format / Length	Record Contents		Notes
	Optional Record						
<b>TAX3</b>	<b>Tax Details</b>	1	5		Must contain	<b>TAX3</b>	<b>Required to qualify following MOA record</b>
	Tax qualifier	7	9	an3	Must contain	<b>167</b>	167 = qualifier for Total of Employer Contributions Year to Date
GFF example: TAX3 167							
	Optional Record						
<b>MOA3</b>	<b>Monetary Amount</b>	1	5		Must contain	<b>MOA3</b>	
	Monetary Amount	7	41	n35	Must contain	Total of Employer Contributions to Date - format n..11, specified in pence	See Validation Rule 86Aa
	Currency	43	45	an3	Must contain	GBP or spaces	
GFF example: MOA3 000000000000000000000000000000000000061200							
	Optional Record						
<b>TAX3</b>	<b>Tax Details</b>	1	5		Must contain	<b>TAX3</b>	<b>Required to qualify following MOA record</b>
	Tax qualifier	7	9	an3	Must contain	<b>168</b>	168 = qualifier for Employee Contributions Payable this Period
GFF example: TAX3 168							
	Optional Record						
<b>MOA3</b>	<b>Monetary Amount</b>	1	5		Must contain	<b>MOA3</b>	
	Monetary Amount	7	41	n35	Must contain	Employees Contributions Payable this Period - format n..11, specified in pence	See Validation Rule 86B
	Currency	43	45	an3	Must contain	GBP or spaces	
GFF example: MOA3 000000000000000000000000000000000000061200							

**Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)**

Record Name	Record Description	From	To	Format / Length	Record Contents		Notes
	Optional Record						
<b>TAX3</b>	<b>Tax Details</b>	1	5		Must contain	<b>TAX3</b>	<b>Required to qualify following MOA record</b>
	Tax qualifier	7	9	an3	Must contain	<b>169</b>	169 = qualifier for Employee Contributions Payable Year to Date
<b>GFF example: TAX3 169</b>							
	Optional Record						
<b>MOA3</b>	<b>Monetary Amount</b>	1	5		Must contain	<b>MOA3</b>	
	Monetary Amount	7	41	n35	Must contain	Employee Contributions Year to Date - format n..11, specified in pence	See Validation Rule 86Ba
	Currency	43	45	an3	Must contain	GBP or spaces	
<b>GFF example: MOA3 00000000000000000000000000091200</b>							
<b>Further Employee Contribution NI Letters and Values records can be repeated here up to a maximum of 4 iterations</b>							
<b>Payrolled Car Data: Details of up to 15 cars and any associated fuel can be reported here.</b>							
<b>This group is optional and should only be provided if Payrolled Car Data needs to be reported. If provided, various elements within the group are mandatory.</b>							
	Optional Record						
<b>FTX1A</b>	<b>Free Text</b>	1	5		Must contain	<b>FTX1A</b>	
	Free text identification	7	23	an3	Must contain	<b>F</b>	F = qualifier for Payrolled Car Data
	Spaces	25	236	an212	Must contain	Spaces	
<b>GFF example: FTX1A F</b>							
	Mandatory Record						
<b>ATT5</b>	<b>Attribute of Car Data</b>	1	5		Must contain	<b>ATT5</b>	
	Attribute qualifier	7	9	an3	Must contain	<b>246</b>	246 = qualifier for Make and Model of Car
	Attribute	11	45	an35	Must contain	Make and Model of Car	See Validation Rule 175
<b>GFF example: ATT5 246 FORD MONDEO</b>							

**Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)**

Record Name	Record Description	From	To	Format / Length	Record Contents	Notes
	Mandatory Record					
<b>ATT5</b>	<b>Attribute of Car Data</b>	1	5		Must contain	<b>ATT5</b>
	Attribute qualifier	7	9	an3	Must contain	<b>247</b>
	Attribute	11	45	an35	Must contain	CO2 Emissions figure – an3 See Validation Rule 176
<b>GFF example: ATT5 247 321</b>						
	Mandatory Record					
<b>ATT5</b>	<b>Attribute of Car Data</b>	1	5		Must contain	<b>ATT5</b>
	Attribute qualifier	7	9	an3	Must contain	<b>248</b>
	Attribute	11	45	an35	Must contain	Fuel Type – a1 See Validation Rule 177
<b>GFF example: ATT5 248 D</b>						
	Optional Record					
<b>ATT5</b>	<b>Attribute of Car Data</b>	1	5		Must contain	<b>ATT5</b>
	Attribute qualifier	7	9	an3	Must contain	<b>249</b>
	Attribute	11	45	an35	Must contain	Car Identifier – format an10 See Validation Rule 178
<b>GFF example: ATT5 249 AB17 ZYX</b>						
	Mandatory Record					
<b>ATT5</b>	<b>Attribute of Car Data</b>	1	5		Must contain	<b>ATT5</b>
	Attribute qualifier	7	9	an3	Must contain	<b>250</b>
	Attribute	11	45	an35	Must contain	Amendment Indicator – a1 See Validation Rule 179
<b>GFF example: ATT5 250 N</b>						
	Mandatory Record					
<b>DTM4</b>	<b>Date and Time</b>	1	5		Must contain	<b>DTM4</b>
	Date qualifier	7	9	an3	Must contain	<b>376</b>
	Date	11	45	an35	Must contain	Date Car Was Available From - format CCYYMMDD See Validation Rule 181
	Date format qualifier	47	49	an3	Must contain	<b>102</b>
<b>GFF example: DTM4 376 20170614 102</b>						

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Record Name	Record Description	From	To	Format / Length	Record Contents	Notes
	Optional Record					
<b>DTM4</b>	<b>Date and Time</b>	1	5		Must contain	<b>DTM4</b>
	Date qualifier	7	9	an3	Must contain	<b>377</b>
	Date	11	45	an35	Must contain	Date Car Was Available To - format CCYYMMDD
	Date format qualifier	47	49	an3	Must contain	<b>102</b>
<b>GFF example: DTM4 377 20171214 102</b>						
	Optional Record					
<b>DTM4</b>	<b>Date and Time</b>	1	5		Must contain	<b>DTM4</b>
	Date qualifier	7	9	an3	Must contain	<b>378</b>
	Date	11	45	an35	Must contain	Date Free Fuel Provided - format CCYYMMDD
	Date format qualifier	47	49	an3	Must contain	<b>102</b>
<b>GFF example: DTM4 378 20170614 102</b>						
	Optional Record					
<b>DTM4</b>	<b>Date and Time</b>	1	5		Must contain	<b>DTM4</b>
	Date qualifier	7	9	an3	Must contain	<b>379</b>
	Date	11	45	an35	Must contain	Date Free Fuel Was Withdrawn - format CCYYMMDD
	Date format qualifier	47	49	an3	Must contain	<b>102</b>
<b>GFF example: DTM4 379 20171214 102</b>						

**Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)**

Record Name	Record Description	From	To	Format / Length	Record Contents	Notes
	Mandatory Record					
<b>TAX4</b>	<b>Tax Details</b>	1	5		Must contain	<b>TAX4</b>
	Tax qualifier	7	9	an3	Must contain	<b>181</b>
<b>GFF example: TAX4 181</b>						
	Mandatory Record					
<b>MOA4</b>	<b>Monetary Amount</b>	1	5		Must contain	<b>MOA4</b>
	Monetary Amount	7	41	n35	Must contain	Calculated Price - format n..9 specified in pence
	Currency	43	45	an3	Must contain	GBP or spaces
<b>GFF example: MOA4 001191200</b>						
	Mandatory Record					
<b>TAX4</b>	<b>Tax Details</b>	1	5		Must contain	<b>TAX4</b>
	Tax qualifier	7	9	an3	Must contain	<b>182</b>
<b>GFF example: TAX4 182</b>						
	Mandatory Record					
<b>MOA4</b>	<b>Monetary Amount</b>	1	5		Must contain	<b>MOA4</b>
	Monetary Amount	7	41	n35	Must contain	Cash Equivalent of Car - format n..11 specified in pence
	Currency	43	45	an3	Must contain	GBP or spaces
<b>GFF example: MOA4 001191200</b>						



## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Record Name	Record Description	From	To	Format / Length	Record Contents		Notes
	Optional Record						
<b>TAX4</b>	<b>Tax Details</b>	1	5		Must contain	<b>TAX4</b>	<b>Required to qualify following MOA record</b>
	Tax qualifier	7	9	an3	Must contain	<b>183</b>	183 = qualifier for Cash Equivalent of Fuel
<b>GFF example: TAX4 183</b>							
	Optional Record						
<b>MOA4</b>	<b>Monetary Amount</b>	1	5		Must contain	<b>MOA4</b>	
	Monetary Amount	7	41	n35	Must contain	Cash Equivalent of Fuel - format n..11 specified in pence	See Validation Rule 185
	Currency	43	45	an3	Must contain	GBP or spaces	
<b>GFF example: MOA4 00000000000000000000000000000000191200</b>							
<b>Further Payrolled Car Data details may be included here up to a maximum of 15 iterations</b>							
	Mandatory Record						
<b>ALC1</b>	<b>Attribute of Employee</b>	1	5		Must contain	<b>ALC1</b>	
	Attribute qualifier	7	9	an3	Must contain	<b>4</b>	4 = qualifier for Tax Code
	Attribute	11	45	an35	Must contain	Tax Code – format an..7	See Validation Rule 55
<b>GFF example: ALC1 4 500L</b>							
	Optional Record						
<b>ATT6</b>	<b>Attribute of Allowance or Charge</b>	1	5		Must contain	<b>ATT6</b>	
	Attribute qualifier	7	9	an3	Must contain	<b>1</b>	1 = qualifier for Tax Regime
	Attribute	11	45	an35	Must contain	Tax Regime – format S	See Validation Rule 55A
<b>GFF example: ATT6 1 S</b>							

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Record Name	Record Description	From	To	Format / Length	Record Contents	Notes
	Optional Record					
<b>ATT6</b>	<b>Attribute of Allowance or Charge</b>	1	5		Must contain	<b>ATT6</b>
	Attribute qualifier	7	9	an3	Must contain	<b>2</b> 2 = qualifier for Week 1 / Month 1 Indicator
	Attribute	11	45	an35	Must contain	Week 1 / Month 1 Indicator – format Y See Validation Rule 56
<b>GFF example: ATT6 2 Y</b>						
<b>Further employment details may be included here up to a maximum of 15 iterations</b>						
<b>Further employee details (LIN1 Groups) may be included here up to a maximum of 999,999</b>						
	Mandatory Record					
<b>UNS2</b>	<b>Section Identifier</b>	1	5		Must contain	<b>UNS2</b>
<b>GFF example: UNS2</b>						
	Optional Record					<b>This record is Optional. It should only be provided if a scheme has ceased.</b>
<b>ATT7</b>	<b>Attribute of Employer</b>	1	5		Must contain	<b>ATT7</b>
	Attribute qualifier	7	9	an3	Must contain	<b>220</b> 220 = qualifier for Ceased Indicator
	Attribute	11	45	an35	Must contain	Final Submission because scheme ceased – format Y See Validation Rule 108
<b>GFF example: ATT7 220 Y</b>						

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Record Name	Record Description	From	To	Format / Length	Record Contents	Notes
	Optional Record					<b>This record is Optional. It should only be provided if this is the final submission for the year.</b>
<b>ATT7</b>	<b>Attribute of Employer</b>	1	5		Must contain	<b>ATT7</b>
	Attribute qualifier	7	9	an3	Must contain	<b>221</b>
	Attribute	11	45	an35	Must contain	Final submission Indicator for the year – format Y
<b>GFF example: ATT7 221 Y</b>						
	Optional Record					
<b>DTM5</b>	<b>Date and Time</b>	1	5		Must contain	<b>DTM5</b>
	Date qualifier	7	9	an3	Must contain	<b>338</b>
	Date	11	45	an35	Must contain	Date Scheme Ceased - format CCYYMMDD
	Date format qualifier	47	49	an3	Must contain	<b>102</b>
<b>GFF example: DTM5 338 20170414 102</b>						
	Mandatory Record					
<b>CNT1</b>	<b>Control - Number of Lin through ALC records</b>	1	5		Must contain	<b>CNT1</b>
	Total number of details	7	24	n18	Must contain	Number of LIN1 through DTM5 records (same as Number of Employees) - format n..8
<b>GFF example: CNT1 000000000000000001</b>						

### 6.1.1. GFF : FPS18 Example

Contact the Software Developer Support Team (SDST) for an example of an FPS18 GFF message at:

[SDSTeam@hmrc.gsi.gov.uk](mailto:SDSTeam@hmrc.gsi.gov.uk)

## **6.2. EDIFACT Layout**

An EDIFACT message is made up of segments of data.

The segments used in the FPS18 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 FPS18 message is ZZZ.

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

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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 FPS18 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 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 provided in pence.

Negative values are indicated by including a “-” in the left-most position of the field. For example, in a field with format n..9

123456789      represents £1234567.89

-123456789      represents -£1234567.89

**Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)**

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
<b>UNA – Service String segment</b>			Mandatory Segment	<b>Must contain the characters as per the example line</b>	<b>Defines separator characters to be used in the interchange</b>
<b>EDIFACT example: UNA:+.?'</b>					

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
<b>UNB – Interchange Header</b>			Mandatory Segment		
	<b>S001</b>	<b>SYNTAX IDENTIFIER</b>			
	0001	Syntax Identifier	Must contain	<b>UNOC</b>	
	0002	Syntax Version Number	Must contain	<b>3</b>	
	<b>S002</b>	<b>INTERCHANGE SENDER</b>			
	0004	Sender Identification	Must contain	SENDER ID – format an..35	
	<b>S003</b>	<b>INTERCHANGE RECIPIENT</b>			
	0010	Recipient Identification	Must contain	<b>HMRC RECEIVER ID</b>	<b>As advised during the Registration Process – See Section 7.1</b>
	<b>S004</b>	<b>DATE/TIME OF PREPARATION</b>			
	0017	Date	Must contain	Current Date – format YYMMDD	
	0019	Time	Must contain	Current Time – format HHMM	
	<b>0020</b>	<b>INTERCHANGE CONTROL REFERENCE</b>	Must contain	An incrementing count for each new UNB – format an..14	
	<b>S005</b>	<b>RECIPIENT REF, PASSWORD</b>	If used		
	0022	Recipient's Reference/Password	Must contain	SENDER PASSWORD – format an..14	
	<b>0026</b>	<b>APPLICATION REFERENCE</b>	May contain	<b>FPS18</b>	
	<b>0029</b>	<b>PROCESSING PRIORITY CODE</b>	Not Used		
	<b>0031</b>	<b>ACKNOWLEDGEMENT REQUEST</b>	Not Used		
	<b>0032</b>	<b>COMMS AGREEMENT ID</b>	Not Used		
	<b>0035</b>	<b>TEST INDICATOR</b>	May contain	Must not be present for Live interchanges or must contain '1' for Test interchanges	
<b>EDIFACT example: UNB+UNOC:3+SENDERID+HMRC+170414:0935+2++FPS18'</b> For Live transmissions					
<b>EDIFACT example: UNB+UNOC:3+SENDERID+HMRC+170414:0935+2++FPS18++++1'</b> For Test transmissions					

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
<b>UNH - Message Header</b>			Mandatory Segment		
	<b>0062</b>	<b>MESSAGE REFERENCE NUMBER</b>	Must contain	An incrementing count for each new UNH - format an..14	
	<b>S009</b>	<b>MESSAGE IDENTIFICATION</b>			
	0065	Message Type	Must contain	<b>FPS18</b>	
	0052	Message version number	Must contain	<b>1</b>	
	0054	Message release number	Must contain	<b>0</b>	
	0051	Controlling agency	Must contain	<b>IR</b>	
<b>EDIFACT example: UNH+1+FPS18:1:0:IR'</b>					
<b>BGM – Beginning of Message</b>			Mandatory Segment		
	<b>C002</b>	<b>DOCUMENT/MESSAGE NAME</b>			
	1001	Document name, coded	Must contain	<b>24</b>	24 = qualifier for FPS
	1131	Code list qualifier	Must contain	<b>5</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
<b>EDIFACT example: BGM+24:5:IR'</b>					



## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
<b>NAD – Name and Address</b>			Optional Segment		<b>This record is Optional. It should only be provided by Software Developers</b>
	<b>3035</b>	<b>PARTY QUALIFIER</b>	Must contain	<b>SD</b>	SD = qualifier for Software Developer
	<b>C082</b>	<b>PARTY IDENTIFICATION DETAILS</b>	Not used		
	<b>C058</b>	<b>NAME AND ADDRESS</b>	Not used		
	<b>C080</b>	<b>PARTY NAME</b>	Not used		
	<b>C059</b>	<b>STREET</b>	Not used		
	<b>3164</b>	<b>CITY NAME</b>	Not used		
	<b>3229</b>	<b>COUNTRY SUB-ENTITY IDENTIFICATION</b>	Not used		
	<b>3251</b>	<b>POSTCODE IDENTIFICATION</b>	Not used		
<b>EDIFACT example: NAD+SD'</b>					
<b>ATT – Attribute of Software Developer</b>			Optional Segment		<b>This record is Optional. It should only be provided by Software Developers</b>
	<b>9017</b>	<b>ATTRIBUTE FUNCTION QUALIFIER</b>	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	<b>C955</b>	<b>ATTRIBUTE TYPE</b>	Not used		
	<b>C956</b>	<b>ATTRIBUTE DETAILS</b>			
	9019	Attribute, coded	Must contain	<b>49</b>	49 = qualifier for Vendor ID
	1131	Code list qualifier	Must contain	<b>2</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
	9018	Attribute	Must contain	Vendor ID - format n..4	See Validation Rule T1
<b>EDIFACT example: ATT+ZZZ++49:2:IR:1'</b>					

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
<b>ATT – Attribute of Software Developer</b>			Optional Segment		<b>This record is Optional. It should only be provided by Software Developers</b>
	<b>9017</b>	<b>ATTRIBUTE FUNCTION QUALIFIER</b>	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	<b>C955</b>	<b>ATTRIBUTE TYPE</b>	Not used		
	<b>C956</b>	<b>ATTRIBUTE DETAILS</b>			
	9019	Attribute, coded	Must contain	<b>55</b>	55 = qualifier for Developer's Name
	1131	Code list qualifier	Must contain	<b>2</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
	9018	Attribute	Must contain	Developer's Name - format an..35	See Validation Rule T3
<b>EDIFACT example: ATT+ZZZ++55:2:IR:SOFTWARE DEVELOPERS LIMITED'</b>					
<b>ATT – Attribute of Software Developer</b>			Optional Segment		<b>This record is Optional.</b>
	<b>9017</b>	<b>ATTRIBUTE FUNCTION QUALIFIER</b>	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	<b>C955</b>	<b>ATTRIBUTE TYPE</b>	Not used		
	<b>C956</b>	<b>ATTRIBUTE DETAILS</b>			
	9019	Attribute, coded	Must contain	<b>56</b>	56 = qualifier for Payroll Product Name
	1131	Code list qualifier	Must contain	<b>2</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
	9018	Attribute	Must contain	Payroll Product Name - format an..35	See Validation Rule T4
<b>EDIFACT example: ATT+ZZZ++56:2:IR:PAYROLL PRODUCT NAME'</b>					

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
<b>ATT – Attribute of Software Developer</b>			Optional Segment		<b>This record is Optional.</b>
	<b>9017</b>	<b>ATTRIBUTE FUNCTION QUALIFIER</b>	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	<b>C955</b>	<b>ATTRIBUTE TYPE</b>	Not used		
	<b>C956</b>	<b>ATTRIBUTE DETAILS</b>			
	9019	Attribute, coded	Must contain	<b>57</b>	57 = qualifier for Payroll Product Version
	1131	Code list qualifier	Must contain	<b>2</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
	9018	Attribute	Must contain	Payroll Product Version - format an..35	See Validation Rule T5
<b>EDIFACT example: ATT+ZZZ++57:2:IR:6.1'</b>					
<b>NAD – Name and Address</b>			Mandatory Segment		<b>Required to qualify following ATT segments</b>
	<b>3035</b>	<b>PARTY QUALIFIER</b>	Must contain	<b>BG</b>	BG = qualifier for Employer
	<b>C082</b>	<b>PARTY IDENTIFICATION DETAILS</b>	Not used		
	<b>C058</b>	<b>NAME AND ADDRESS</b>	Not used		
	<b>C080</b>	<b>PARTY NAME</b>			
	3036	Party name	Must contain	Employer Name – format an..35	See Validation Rule 4
	<b>C059</b>	<b>STREET</b>	Not used		
	<b>3164</b>	<b>CITY NAME</b>	Not used		
	<b>3229</b>	<b>COUNTRY SUB-ENTITY IDENTIFICATION</b>	Not used		
	<b>3251</b>	<b>POSTCODE IDENTIFICATION</b>	Not used		
<b>EDIFACT example: NAD+BG+++EMPLOYER NAME'</b>					

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
<b>ATT – Attribute of Employer</b>			Mandatory Segment		
	<b>9017</b>	<b>ATTRIBUTE FUNCTION QUALIFIER</b>	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	<b>C955</b>	<b>ATTRIBUTE TYPE</b>	Not used		
	<b>C956</b>	<b>ATTRIBUTE DETAILS</b>			
	9019	Attribute, coded	Must contain	<b>7</b>	7 = qualifier for Employer PAYE Reference
	1131	Code list qualifier	Must contain	<b>2</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
	9018	Attribute	Must contain	Employer PAYE Reference - format an..10	See Validation Rule 2
<b>EDIFACT example: ATT+ZZZ++7:2:IR:AZ12345'</b>					
<b>ATT – Attribute of Employer</b>			Mandatory Segment		
	<b>9017</b>	<b>ATTRIBUTE FUNCTION QUALIFIER</b>	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	<b>C955</b>	<b>ATTRIBUTE TYPE</b>	Not used		
	<b>C956</b>	<b>ATTRIBUTE DETAILS</b>			
	9019	Attribute, coded	Must contain	<b>103</b>	103 = qualifier for Employer Accounts Office Reference Number
	1131	Code list qualifier	Must contain	<b>2</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
	9018	Attribute	Must contain	Employer Accounts Office Reference Number - format an13	See Validation Rule 3
<b>EDIFACT example: ATT+ZZZ++103:2:IR:123PQ7654321X'</b>					

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
<b>ATT – Attribute of Employer</b>			Optional Segment		
	<b>9017</b>	<b>ATTRIBUTE FUNCTION QUALIFIER</b>	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	<b>C955</b>	<b>ATTRIBUTE TYPE</b>	Not used		
	<b>C956</b>	<b>ATTRIBUTE DETAILS</b>			
	9019	Attribute, coded	Must contain	<b>71</b>	71 = qualifier for SAUTR
	1131	Code list qualifier	Must contain	<b>2</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
	9018	Attribute	Must contain	SAUTR – format n10	See Validation Rule 141
<b>EDIFACT example: ATT+ZZZ++71:2:IR:9987654321'</b>					
<b>ATT – Attribute of Employer</b>			Optional Segment		
	<b>9017</b>	<b>ATTRIBUTE FUNCTION QUALIFIER</b>	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	<b>C955</b>	<b>ATTRIBUTE TYPE</b>	Not used		
	<b>C956</b>	<b>ATTRIBUTE DETAILS</b>			
	9019	Attribute, coded	Must contain	<b>72</b>	72 = qualifier for COTAXREF
	1131	Code list qualifier	Must contain	<b>2</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
	9018	Attribute	Must contain	COTAXREF – format n10	See Validation Rule 142
<b>EDIFACT example: ATT+ZZZ++72:2:IR:2012345678'</b>					
<b>NAD – Name and Address</b>			Mandatory Segment		<b>Required to qualify the following ATT segment</b>
	<b>3035</b>	<b>PARTY QUALIFIER</b>	Must contain	<b>TC</b>	TC = qualifier for HMRC Office
	<b>C082</b>	<b>PARTY IDENTIFICATION DETAILS</b>	Not used		
	<b>C058</b>	<b>NAME AND ADDRESS</b>	Not used		
	<b>C080</b>	<b>PARTY NAME</b>	Not used		
<b>EDIFACT example: NAD+TC'</b>					

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
<b>ATT – Attribute of HM Revenue &amp; Customs Office</b>			Mandatory Segment		
	<b>9017</b>	<b>ATTRIBUTE FUNCTION QUALIFIER</b>	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	<b>C955</b>	<b>ATTRIBUTE TYPE</b>	Not used		
	<b>C956</b>	<b>ATTRIBUTE DETAILS</b>			
	9019	Attribute, coded	Must contain	<b>17</b>	17 = qualifier for HMRC Office Number
	1131	Code list qualifier	Must contain	<b>2</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
	9018	Attribute	Must contain	HMRC Office Number, 001 to 999 – format n3	See Validation Rule 1
<b>EDIFACT example: ATT+ZZZ++17:2:IR:123'</b>					
<b>DTM – Date and Time</b>			Mandatory Segment		
	<b>C507</b>	<b>DATE/TIME/PERIOD</b>			
	2005	Date period qualifier	Must contain	<b>243</b>	243 = qualifier for Date of Message
	2380	Date period	Must contain	Date of Message - format CCYYMMDD	
	2379	Date period format qualifier	Must contain	<b>102</b>	102 = qualifier for format CCYYMMDD
<b>EDIFACT example: DTM+243:20170414:102'</b>					
<b>DTM – Date and Time</b>			Mandatory Segment		
	<b>C507</b>	<b>DATE/TIME/PERIOD</b>			
	2005	Date period qualifier	Must contain	<b>166</b>	166 = qualifier for Related Tax Year
	2380	Date period	Must contain	Related Tax Year – format CCYY	See Validation Rule 18A
	2379	Date period format qualifier	Must contain	<b>602</b>	602 = qualifier for format CCYY
<b>EDIFACT example: DTM+166:2018:602'</b>					

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
<b>UNS – Section Identifier</b>			Mandatory Segment		
	0081	Section Identifier	Must contain	<b>D</b>	D = qualifier for Detail
<b>EDIFACT example: UNS+D'</b>					
<b>LIN – Line Item</b>			Optional Segment		
	<b>1082</b>	<b>LINE ITEM NUMBER</b>	Must contain	Employee Number within this message - format n..6	
<b>EDIFACT example: LIN+1'</b>					

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
<b>NAD – Name and Address</b>			Mandatory Segment		
	<b>3035</b>	<b>PARTY QUALIFIER</b>	Must contain	<b>BV</b>	BV = qualifier for Employee
	<b>C082</b>	<b>PARTY IDENTIFICATION DETAILS</b>	Not used		
	<b>C058</b>	<b>NAME AND ADDRESS</b>			
	3124	Name and address line	May contain	Address Line 1 – format an..35	See Validation Rule 13
	3124	Name and address line	May contain	Address Line 2 – format an..35	See Validation Rule 14
	3124	Name and address line	May contain	Address Line 3 – format an..35	See Validation Rule 15
	3124	Name and address line	May contain	Address Line 4 – format an..35	See Validation Rule 16
	3124	Name and address line	May contain	Foreign Country – format an..35	See Validation Rule 18
	<b>C080</b>	<b>PARTY NAME</b>			
	3036	Party name	Must contain	Surname or Family Name – format an..35	See Validation Rule 6
	3036	Party name	May contain	Forename or Given Name – format an.35	See Validation Rule 7
	3036	Party name	May contain	Second Forename or Given Name – format an..35	See Validation Rule 9
	3036	Party name	May contain	Title – format an..35	See Validation Rule 5a
	<b>C059</b>	<b>STREET</b>	Not used		
	<b>3164</b>	<b>CITY NAME</b>	Not used		
	<b>3229</b>	<b>COUNTRY SUB-ENTITY IDENTIFICATION</b>	Not used		
	<b>3251</b>	<b>POSTCODE IDENTIFICATION</b>	May contain	UK Postcode – format an..10	See Validation Rule 17
<b>EDIFACT example: NAD+BV++1 CARDBOARD LANE:TELFORD:SHROPSHIRE+THYME:JUSTIN:EDWARD:MR++++TL9 9ZZ'</b>					



## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
<b>ATT – Attribute of Employee</b>			Optional Segment		
	<b>9017</b>	<b>ATTRIBUTE FUNCTION QUALIFIER</b>	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	<b>C955</b>	<b>ATTRIBUTE TYPE</b>	Not used		
	<b>C956</b>	<b>ATTRIBUTE DETAILS</b>			
	9019	Attribute, coded	Must contain	<b>11</b>	11 = qualifier for NINO
	1131	Code list qualifier	Must contain	<b>2</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
	9018	Attribute	Must contain	National Insurance Number (NINO) – format an..9	See Validation Rule 5
<b>EDIFACT example: ATT+ZZZ++11:2:IR:AB123456C'</b>					
<b>ATT – Attribute of Employee</b>			Mandatory Segment		
	<b>9017</b>	<b>ATTRIBUTE FUNCTION QUALIFIER</b>	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	<b>C955</b>	<b>ATTRIBUTE TYPE</b>	Not used		
	<b>C956</b>	<b>ATTRIBUTE DETAILS</b>			
	9019	Attribute, coded	Must contain	<b>9</b>	9 = qualifier for Current Gender
	1131	Code list qualifier	Must contain	<b>2</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
	9018	Attribute	Must contain	Current Gender, M = Male or F = Female	See Validation Rule 11
<b>EDIFACT example: ATT+ZZZ++9:2:IR:M'</b>					

**Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)**

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
<b>ATT – Attribute of Employee</b>			Optional Segment		
	<b>9017</b>	<b>ATTRIBUTE FUNCTION QUALIFIER</b>	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	<b>C955</b>	<b>ATTRIBUTE TYPE</b>	Not used		
	<b>C956</b>	<b>ATTRIBUTE DETAILS</b>			
	9019	Attribute, coded	Must contain	<b>201</b>	201 = qualifier for Passport Number
	1131	Code list qualifier	Must contain	<b>2</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
	9018	Attribute	Must contain	Passport number – format an..35	See Validation Rule 12
<b>EDIFACT example: ATT+ZZZ++201:2:IR:123456789ABC'</b>					
<b>DTM – Date and Time</b>			Optional Segment		
	<b>C507</b>	<b>DATE/TIME PERIOD</b>			
	2005	Date period qualifier	Must contain	<b>329</b>	329 = qualifier for Date of Birth
	2380	Date period	Must contain	Date of Birth - format CCYYMMDD	See Validation Rule 10
	2379	Date period format qualifier	Must contain	<b>102</b>	102 = qualifier for format CCYYMMDD
<b>EDIFACT example: DTM+329:19751025:102'</b>					

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
<b>NAD – Name and Address</b>			Optional Segment		
	<b>3035</b>	<b>PARTY QUALIFIER</b>	Must contain	<b>EP</b>	EP = qualifier for Employee Partner
	<b>C082</b>	<b>PARTY IDENTIFICATION DETAILS</b>	Not used		
	<b>C058</b>	<b>NAME AND ADDRESS</b>	Not used		
	<b>C080</b>	<b>PARTY NAME</b>			
	3036	Party name	May contain	Surname or Family Name– format an..35	See Validation Rule 74
	3036	Party name	May contain	Forename or Given Name – format an.35	See Validation Rule 75
	3036	Party name	May contain	Second Forename or Given Name – format an..35	See Validation Rule 77
	<b>C059</b>	<b>STREET</b>	Not used		
	<b>3164</b>	<b>CITY NAME</b>	Not used		
	<b>3229</b>	<b>COUNTRY SUB-ENTITY IDENTIFICATION</b>	Not used		
	<b>3251</b>	<b>POSTCODE IDENTIFICATION</b>	Not used		
<b>EDIFACT example: NAD+EP+++Smith:D'</b>					
<b>ATT – Attribute of Employee partner</b>			Optional Segment		
	<b>9017</b>	<b>ATTRIBUTE FUNCTION QUALIFIER</b>	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	<b>C955</b>	<b>ATTRIBUTE TYPE</b>	Not used		
	<b>C956</b>	<b>ATTRIBUTE DETAILS</b>			
	9019	Attribute, coded	Must contain	<b>217</b>	217 = qualifier for Partner NINO
	1131	Code list qualifier	Must contain	<b>2</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
	9018	Attribute	Must contain	Partner National Insurance Number (NINO) – format an..9	See Validation Rule 78
<b>EDIFACT example: ATT+ZZZ++217:2:IR:AB234567C'</b>					

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Segment Name	EDIFACT Element Name	Segment Content	Contents	Notes	
<p>The following EMP group of records relates to the Employment Details and can be iterated up to a maximum of 15 times for each employee.</p> <p>Each entry must contain one EMP group. The NI Category group, which forms part of this group, may repeat for up to 4 NI Categories for each employment</p>					
<b>EMP – Employment details</b>			Mandatory Segment	<b>Required to qualify following TAX/MOA segments</b>	
	<b>9003</b>	<b>EMPLOYMENT QUALIFIER, CODED</b>	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	<b>C948</b>	<b>EMPLOYMENT CATEGORY</b>			
	9005	Employment category, coded	Must contain	<b>ED</b>	ED
	1131	Code list qualifier	Must contain	<b>6</b>	
	3055	Code list responsible agency, coded	Must contain	<b>IR</b>	
	9004	Employment category	Not used		
	<b>C951</b>	<b>OCCUPATION</b>	Not used		
	<b>C950</b>	<b>QUALIFICATION CLASSIFICATION</b>	Not used		
	<b>3494</b>	<b>JOB TITLE</b>	Not used		
	<b>9035</b>	<b>QUALIFICATION AREA, CODED</b>	Not used		
<b>EDIFACT example: EMP+ZZZ+ED:6:IR'</b>					
<b>DTM – Date and Time</b>			Optional Segment	<b>This record is Optional. It should only be provided if the Start Date is to be included in the message</b>	
	<b>C507</b>	<b>DATE/TIME PERIOD</b>			
	2005	Date period qualifier	Must contain	<b>330</b>	330 = qualifier for Starting Date
	2380	Date period	Must contain	Starting Date - format CCYYMMDD	See Validation Rule 24
	2379	Date period format qualifier	Must contain	<b>102</b>	102 = qualifier for Start Date - format CCYYMMDD
<b>EDIFACT example: DTM+330:20170414:102'</b>					

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
<b>DTM – Date and Time</b>			Optional Segment		
	<b>C507</b>	<b>DATE/TIME PERIOD</b>			
	2005	Date period qualifier	Must contain	<b>337</b>	337 = qualifier for Date of Leaving
	2380	Date period	Must contain	Date of Leaving this employment - format CCYYMMDD	See Validation Rule 41
	2379	Date period format qualifier	Must contain	<b>102</b>	102 = qualifier for format CCYYMMDD
<b>EDIFACT example: DTM+337:20170422:102'</b>					
<b>DTM – Date and Time</b>			Mandatory Segment		<b>This record is Mandatory</b>
	<b>C507</b>	<b>DATE/TIME PERIOD</b>			
	2005	Date period qualifier	Must contain	<b>350</b>	350 = qualifier for Payment Date
	2380	Date period	Must contain	Payment Date - format CCYYMMDD	See Validation Rule 43
	2379	Date period format qualifier	Must contain	<b>102</b>	102 = qualifier for format CCYYMMDD
<b>EDIFACT example: DTM+350:20170414:102'</b>					
<b>ATT – Attribute of Employment</b>			Optional Segment		
	<b>9017</b>	<b>ATTRIBUTE FUNCTION QUALIFIER</b>	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	<b>C955</b>	<b>ATTRIBUTE TYPE</b>	Not used		
	<b>C956</b>	<b>ATTRIBUTE DETAILS</b>			
	9019	Attribute, coded	Must contain	<b>5</b>	5 = qualifier for Starting Declaration
	1131	Code list qualifier	Must contain	<b>2</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
	9018	Attribute	Must contain	Starting Declaration, must be A, B or C	See Validation Rule 24A
<b>EDIFACT example: ATT+ZZZ++5:2:IR:A'</b>					

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
<b>ATT – Attribute of Employment</b>			Optional Segment		
	<b>9017</b>	<b>ATTRIBUTE FUNCTION QUALIFIER</b>	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	<b>C955</b>	<b>ATTRIBUTE TYPE</b>	Not used		
	<b>C956</b>	<b>ATTRIBUTE DETAILS</b>			
	9019	Attribute, coded	Must contain	<b>21</b>	21 = qualifier for Student Loan Indicator
	1131	Code list qualifier	Must contain	<b>2</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
	9018	Attribute	Must contain	Student Loan Indicator, Y	See Validation Rule 27
<b>EDIFACT example: ATT+ZZZ++21:2:IR:Y'</b>					
<b>NB – If present only one of Intend to Stay 183 days or more, Intend to Stay less than 183 days or employee working in/out of UK but living abroad indicators can be included</b>					
<b>ATT – Attribute of Employment</b>			Optional Segment		
	<b>9017</b>	<b>ATTRIBUTE FUNCTION QUALIFIER</b>	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	<b>C955</b>	<b>ATTRIBUTE TYPE</b>	Not used		
	<b>C956</b>	<b>ATTRIBUTE DETAILS</b>			
	9019	Attribute, coded	Must contain	<b>202</b>	202 = qualifier for Intend to Stay 183 days or more
	1131	Code list qualifier	Must contain	<b>2</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
	9018	Attribute	Must contain	Intend to Stay 183 days or more. Must be Y	See Validation Rule 28
<b>EDIFACT example: ATT+ZZZ++202:2:IR:Y'</b>					

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
<b>ATT – Attribute of Employment</b>			Optional Segment		
	<b>9017</b>	<b>ATTRIBUTE FUNCTION QUALIFIER</b>	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	<b>C955</b>	<b>ATTRIBUTE TYPE</b>	Not used		
	<b>C956</b>	<b>ATTRIBUTE DETAILS</b>			
	9019	Attribute, coded	Must contain	<b>203</b>	203 = qualifier for Intend to Stay less than 183 days
	1131	Code list qualifier	Must contain	<b>2</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
	9018	Attribute	Must contain	Intend to Stay less than 183 days, Must be Y	See Validation Rule 29
<b>EDIFACT example: ATT+ZZZ++203:2:IR:Y'</b>					
<b>ATT – Attribute of Employment</b>			Optional Segment		
	<b>9017</b>	<b>ATTRIBUTE FUNCTION QUALIFIER</b>	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	<b>C955</b>	<b>ATTRIBUTE TYPE</b>	Not used		
	<b>C956</b>	<b>ATTRIBUTE DETAILS</b>			
	9019	Attribute, coded	Must contain	<b>204</b>	204 = qualifier for Employee working both in and out of the UK but living abroad indicator
	1131	Code list qualifier	Must contain	<b>2</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
	9018	Attribute	Must contain	Must be Y	See Validation Rule 30
<b>EDIFACT example: ATT+ZZZ++204:2:IR:Y'</b>					

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
<b>ATT – Attribute of Employment</b>			Optional Segment		
	<b>9017</b>	<b>ATTRIBUTE FUNCTION QUALIFIER</b>	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	<b>C955</b>	<b>ATTRIBUTE TYPE</b>	Not used		
	<b>C956</b>	<b>ATTRIBUTE DETAILS</b>			
	9019	Attribute, coded	Must contain	<b>60</b>	60 = qualifier for EEA Citizen
	1131	Code list qualifier	Must contain	<b>2</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
	9018	Attribute	Must contain	EEA Citizen, must be Y	See Validation Rule 31
<b>EDIFACT example: ATT+ZZZ++60:2:IR:Y'</b>					
<b>ATT – Attribute of Employment</b>			Optional Segment		
	<b>9017</b>	<b>ATTRIBUTE FUNCTION QUALIFIER</b>	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	<b>C955</b>	<b>ATTRIBUTE TYPE</b>	Not used		
	<b>C956</b>	<b>ATTRIBUTE DETAILS</b>			
	9019	Attribute, coded	Must contain	<b>61</b>	61 = qualifier for EPM6 (Modified) Scheme
	1131	Code list qualifier	Must contain	<b>2</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
	9018	Attribute	Must contain	EPM6 (Modified) Scheme, must be Y	See Validation Rule 31A
<b>EDIFACT example: ATT+ZZZ++61:2:IR:Y'</b>					



**Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)**

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
<b>ATT – Attribute of Employment</b>			Optional Segment		<b>This record is Optional.</b>
	<b>9017</b>	<b>ATTRIBUTE FUNCTION QUALIFIER</b>	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	<b>C955</b>	<b>ATTRIBUTE TYPE</b>	Not used		
	<b>C956</b>	<b>ATTRIBUTE DETAILS</b>			
	9019	Attribute, coded	Must contain	<b>205</b>	205 = qualifier for Recently Bereaved Spouse/Civil Partner (Occupational Pension) indicator
	1131	Code list qualifier	Must contain	<b>2</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
	9018	Attribute	Must contain	Must be Y	See Validation Rule 33
<b>EDIFACT example: ATT+ZZZ++205:2:IR:Y'</b>					
<b>ATT – Attribute of Employment</b>			Optional Segment		
	<b>9017</b>	<b>ATTRIBUTE FUNCTION QUALIFIER</b>	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	<b>C955</b>	<b>ATTRIBUTE TYPE</b>	Not used		
	<b>C956</b>	<b>ATTRIBUTE DETAILS</b>			
	9019	Attribute, coded	Must contain	<b>206</b>	206 = qualifier for Recently Bereaved Spouse/Civil Partner (State Pension) indicator
	1131	Code list qualifier	Must contain	<b>2</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
	9018	Attribute	Must contain	Must be Y	See Validation Rule 36
<b>EDIFACT example: ATT+ZZZ++206:2:IR:Y'</b>					

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
<b>ATT – Attribute of Employment</b>			Optional Segment		
	<b>9017</b>	<b>ATTRIBUTE FUNCTION QUALIFIER</b>	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	<b>C955</b>	<b>ATTRIBUTE TYPE</b>	Not used		
	<b>C956</b>	<b>ATTRIBUTE DETAILS</b>			
	9019	Attribute, coded	Must contain	<b>19</b>	19 = qualifier for Employee Payroll ID
	1131	Code list qualifier	Must contain	<b>2</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
	9018	Attribute	Must contain	Payroll ID format an..35	See Validation Rule 38
<b>EDIFACT example: ATT+ZZZ++19:2:IR:14755'</b>					
<b>ATT – Attribute of Employment</b>			Optional Segment		
	<b>9017</b>	<b>ATTRIBUTE FUNCTION QUALIFIER</b>	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	<b>C955</b>	<b>ATTRIBUTE TYPE</b>	Not used		
	<b>C956</b>	<b>ATTRIBUTE DETAILS</b>			
	9019	Attribute, coded	Must contain	<b>207</b>	207 = qualifier for Payroll ID Changed Indicator
	1131	Code list qualifier	Must contain	<b>2</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
	9018	Attribute	Must contain	Must be Y	See Validation Rule 39
<b>EDIFACT example: ATT+ZZZ++207:2:IR:Y'</b>					

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
<b>ATT – Attribute of Employment</b>			Optional Segment		<b>This record is Optional.</b>
	<b>9017</b>	<b>ATTRIBUTE FUNCTION QUALIFIER</b>	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	<b>C955</b>	<b>ATTRIBUTE TYPE</b>	Not used		
	<b>C956</b>	<b>ATTRIBUTE DETAILS</b>			
	9019	Attribute, coded	Must contain	<b>18</b>	18 = qualifier for Old Payroll ID
	1131	Code list qualifier	Must contain	<b>2</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
	9018	Attribute	Must contain	Payroll ID format an..35	See Validation Rule 40
<b>EDIFACT example: ATT+ZZZ++18:2:IR:34567DEFGH'</b>					
<b>ATT – Attribute of Employment</b>			Optional Segment		
	<b>9017</b>	<b>ATTRIBUTE FUNCTION QUALIFIER</b>	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	<b>C955</b>	<b>ATTRIBUTE TYPE</b>	Not used		
	<b>C956</b>	<b>ATTRIBUTE DETAILS</b>			
	9019	Attribute, coded	Must contain	<b>209</b>	209 = qualifier for Irregular Employment Indicator
	1131	Code list qualifier	Must contain	<b>2</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
	9018	Attribute	Must contain	Must be Y	See Validation Rule 40A
<b>EDIFACT example: ATT+ZZZ++209:2:IR:Y'</b>					

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
<b>ATT – Attribute of Employment</b>			Mandatory Segment		<b>This record is Mandatory.</b>
	<b>9017</b>	<b>ATTRIBUTE FUNCTION QUALIFIER</b>	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	<b>C955</b>	<b>ATTRIBUTE TYPE</b>	Not used		
	<b>C956</b>	<b>ATTRIBUTE DETAILS</b>			
	9019	Attribute, coded	Must contain	<b>210</b>	210 = qualifier for Pay Frequency
	1131	Code list qualifier	Must contain	<b>2</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
	9018	Attribute	Must contain	Format an..2	See Validation Rule 42
<b>EDIFACT example: ATT+ZZZ++210:2:IR:W1'</b>					
<b>ATT – Attribute of Employment</b>			Optional Segment		
	<b>9017</b>	<b>ATTRIBUTE FUNCTION QUALIFIER</b>	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	<b>C955</b>	<b>ATTRIBUTE TYPE</b>	Not used		
	<b>C956</b>	<b>ATTRIBUTE DETAILS</b>			
	9019	Attribute, coded	Must contain	<b>211</b>	211 = qualifier for Payment Weekly Period Number
	1131	Code list qualifier	Must contain	<b>2</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
	9018	Attribute	Must contain	Format n..2 Tax Week = 1 to 54 or 56	See Validation Rule 44
<b>EDIFACT example: ATT+ZZZ++211:2:IR:11'</b>					

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
<b>ATT – Attribute of Employment</b>			Optional Segment		
	<b>9017</b>	<b>ATTRIBUTE FUNCTION QUALIFIER</b>	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	<b>C955</b>	<b>ATTRIBUTE TYPE</b>	Not used		
	<b>C956</b>	<b>ATTRIBUTE DETAILS</b>			
	9019	Attribute, coded	Must contain	<b>212</b>	212 = qualifier for Payment Monthly Period Number
	1131	Code list qualifier	Must contain	<b>2</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
	9018	Attribute	Must contain	Format n..2 Tax Month = 1 to 12	See Validation Rule 45
<b>EDIFACT example: ATT+ZZZ++212:2:IR:2'</b>					
<b>ATT – Attribute of Employment</b>			Mandatory Segment		
	<b>9017</b>	<b>ATTRIBUTE FUNCTION QUALIFIER</b>	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	<b>C955</b>	<b>ATTRIBUTE TYPE</b>	Not used		
	<b>C956</b>	<b>ATTRIBUTE DETAILS</b>			
	9019	Attribute, coded	Must contain	<b>213</b>	213 = qualifier for Number of Earnings Periods Covered by Payment
	1131	Code list qualifier	Must contain	<b>2</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
	9018	Attribute	Must contain	Format n..2	See Validation Rule 48
<b>EDIFACT example: ATT+ZZZ++213:2:IR:3'</b>					

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
<b>ATT – Attribute of Employment</b>			Optional Segment		
	<b>9017</b>	<b>ATTRIBUTE FUNCTION QUALIFIER</b>	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	<b>C955</b>	<b>ATTRIBUTE TYPE</b>	Not used		
	<b>C956</b>	<b>ATTRIBUTE DETAILS</b>			
	9019	Attribute, coded	Must contain	<b>214</b>	214 = qualifier for Aggregated Earnings Indicator
	1131	Code list qualifier	Must contain	<b>2</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
	9018	Attribute	Must contain	Must be Y	See Validation Rule 49
<b>EDIFACT example: ATT+ZZZ++214:2:IR:Y'</b>					
<b>ATT – Attribute of Employment</b>			Optional Segment		
	<b>9017</b>	<b>ATTRIBUTE FUNCTION QUALIFIER</b>	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	<b>C955</b>	<b>ATTRIBUTE TYPE</b>	Not used		
	<b>C956</b>	<b>ATTRIBUTE DETAILS</b>			
	9019	Attribute, coded	Must contain	<b>215</b>	215 = qualifier for Payment After Leaving Indicator
	1131	Code list qualifier	Must contain	<b>2</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
	9018	Attribute	Must contain	Must be Y	See Validation Rule 51
<b>EDIFACT example: ATT+ZZZ++215:2:IR:Y'</b>					

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
<b>ATT – Attribute of Employment</b>			Mandatory Segment		
	<b>9017</b>	<b>ATTRIBUTE FUNCTION QUALIFIER</b>	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	<b>C955</b>	<b>ATTRIBUTE TYPE</b>	Not used		
	<b>C956</b>	<b>ATTRIBUTE DETAILS</b>			
	9019	Attribute, coded	Must contain	<b>216</b>	216 = qualifier for Number of Normal Hours Worked
	1131	Code list qualifier	Must contain	<b>2</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
	9018	Attribute	Must contain	Number of Normal Hours Worked – format A, B, C, D, or E	See Validation Rule 54
<b>EDIFACT example: ATT+ZZZ++216:2:IR:B'</b>					
<b>ATT – Attribute of Employment</b>			Optional Segment		
	<b>9017</b>	<b>ATTRIBUTE FUNCTION QUALIFIER</b>	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	<b>C955</b>	<b>ATTRIBUTE TYPE</b>	Not used		
	<b>C956</b>	<b>ATTRIBUTE DETAILS</b>			
	9019	Attribute, coded	Must contain	<b>218</b>	218 = qualifier for Directors NIC and Calculation Method
	1131	Code list qualifier	Must contain	<b>2</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
	9018	Attribute	Must contain	Directors NIC and Calculation Method - format AN or AL. Format a2	See Validation Rule 84A
<b>EDIFACT example: ATT+ZZZ++218:2:IR:AN'</b>					

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
<b>ATT – Attribute of Employment</b>			Optional Segment		
	<b>9017</b>	<b>ATTRIBUTE FUNCTION QUALIFIER</b>	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	<b>C955</b>	<b>ATTRIBUTE TYPE</b>	Not used		
	<b>C956</b>	<b>ATTRIBUTE DETAILS</b>			
	9019	Attribute, coded	Must contain	<b>219</b>	219 = qualifier for Tax Week of Directors Appointment
	1131	Code list qualifier	Must contain	<b>2</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
	9018	Attribute	Must contain	Tax Week of Director's Appointment – format n..2 Tax Week = 1 to 54 or 56	See Validation Rule 84B
<b>EDIFACT example: ATT+ZZZ++219:2:IR:11'</b>					
<b>ATT – Attribute of Employment</b>			Optional Segment		
	<b>9017</b>	<b>ATTRIBUTE FUNCTION QUALIFIER</b>	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	<b>C955</b>	<b>ATTRIBUTE TYPE</b>	Not used		
	<b>C956</b>	<b>ATTRIBUTE DETAILS</b>			
	9019	Attribute, coded	Must contain	<b>226</b>	226 = qualifier for Occupational Pension Indicator
	1131	Code list qualifier	Must contain	<b>2</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
	9018	Attribute	Must contain	Must be Y	See Validation Rule 145
<b>EDIFACT example: ATT+ZZZ++226:2:IR:Y'</b>					



## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
<b>ATT – Attribute of Employment</b>			Optional Segment		
	<b>9017</b>	<b>ATTRIBUTE FUNCTION QUALIFIER</b>	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	<b>C955</b>	<b>ATTRIBUTE TYPE</b>	Not used		
	<b>C956</b>	<b>ATTRIBUTE DETAILS</b>			
	9019	Attribute, coded	Must contain	<b>228</b>	228 = qualifier for Payment to a non individual Indicator
	1131	Code list qualifier	Must contain	<b>2</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
	9018	Attribute	Must contain	Must be Y	See Validation Rule 147
<b>EDIFACT example: ATT+ZZZ++228:2:IR:Y'</b>					
<b>ATT – Attribute of Employment</b>			Optional Segment		
	<b>9017</b>	<b>ATTRIBUTE FUNCTION QUALIFIER</b>	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	<b>C955</b>	<b>ATTRIBUTE TYPE</b>	Not used		
	<b>C956</b>	<b>ATTRIBUTE DETAILS</b>			
	9019	Attribute, coded	Must contain	<b>229</b>	229 = qualifier for On Strike Indicator
	1131	Code list qualifier	Must contain	<b>2</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
	9018	Attribute	Must contain	Must be Y	See Validation Rule 152
<b>EDIFACT example: ATT+ZZZ++229:2:IR:Y'</b>					

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
<b>ATT – Attribute of Employment</b>			Optional Segment		
	<b>9017</b>	<b>ATTRIBUTE FUNCTION QUALIFIER</b>	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	<b>C955</b>	<b>ATTRIBUTE TYPE</b>	Not used		
	<b>C956</b>	<b>ATTRIBUTE DETAILS</b>			
	9019	Attribute, coded	Must contain	<b>230</b>	230 = qualifier for Unpaid Absence Indicator
	1131	Code list qualifier	Must contain	<b>2</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
	9018	Attribute	Must contain	Must be Y	See Validation Rule 153
<b>EDIFACT example: ATT+ZZZ++230:2:IR:Y'</b>					
<b>ATT – Attribute of Employment</b>			Optional Segment		
	<b>9017</b>	<b>ATTRIBUTE FUNCTION QUALIFIER</b>	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	<b>C955</b>	<b>ATTRIBUTE TYPE</b>	Not used		
	<b>C956</b>	<b>ATTRIBUTE DETAILS</b>			
	9019	Attribute, coded	Must contain	<b>235</b>	235 = qualifier for Late PAYE Reporting Reason
	1131	Code list qualifier	Must contain	<b>2</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
	9018	Attribute	Must contain	Late PAYE Reporting Reason – format A, B, C, D, E, F, G or H	See Validation Rule 154
<b>EDIFACT example: ATT+ZZZ++235:2:IR:G'</b>					

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
<b>ATT – Attribute of Employment</b>			Optional Segment		
	<b>9017</b>	<b>ATTRIBUTE FUNCTION QUALIFIER</b>	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	<b>C955</b>	<b>ATTRIBUTE TYPE</b>	Not used		
	<b>C956</b>	<b>ATTRIBUTE DETAILS</b>			
	9019	Attribute, coded	Must contain	<b>243</b>	243 = qualifier for Flexibly Accessing Pension Rights
	1131	Code list qualifier	Must contain	<b>2</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
	9018	Attribute	Must contain	Must be Y	See Validation Rule 168
<b>EDIFACT example: ATT+ZZZ++243:2:IR:Y'</b>					
<b>ATT – Attribute of Employment</b>			Optional Segment		
	<b>9017</b>	<b>ATTRIBUTE FUNCTION QUALIFIER</b>	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	<b>C955</b>	<b>ATTRIBUTE TYPE</b>	Not used		
	<b>C956</b>	<b>ATTRIBUTE DETAILS</b>			
	9019	Attribute, coded	Must contain	<b>244</b>	244 = qualifier for Pension Death Benefit Indicator
	1131	Code list qualifier	Must contain	<b>2</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
	9018	Attribute	Must contain	Must be Y	See Validation Rule 171
<b>EDIFACT example: ATT+ZZZ++244:2:IR:Y'</b>					

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
<b>ATT – Attribute of Employment</b>			Optional Segment		
	<b>9017</b>	<b>ATTRIBUTE FUNCTION QUALIFIER</b>	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	<b>C955</b>	<b>ATTRIBUTE TYPE</b>	Not used		
	<b>C956</b>	<b>ATTRIBUTE DETAILS</b>			
	9019	Attribute, coded	Must contain	<b>245</b>	245 = qualifier for Serious Ill Health Lump Sum Indicator
	1131	Code list qualifier	Must contain	<b>2</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
	9018	Attribute	Must contain	Must be Y	See Validation Rule 172
<b>EDIFACT example: ATT+ZZZ++245:2:IR:Y'</b>					
<b>TAX – Tax Details</b>			Optional Segment		<b>Required to qualify following MOA segment</b>
	<b>5283</b>	<b>TAX DETAILS</b>	Must contain	<b>9</b>	
	<b>C241</b>	<b>DUTY/TAX/FEE TYPE</b>			
	5153	Tax type, coded	Must contain	<b>151</b>	151 = qualifier for Annual Amount of Occupational Pension
	1131	Code list qualifier	Must contain	<b>10</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
<b>EDIFACT example: TAX+9+151:10:IR'</b>					
<b>MOA – Monetary Amount</b>			Optional Segment		
	<b>C156</b>	<b>MONETARY AMOUNT</b>			
	5025	Monetary amount qualifier	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	5004	Monetary amount	Must contain	Annual amount of Occupational Pension - format n..11, specified in pence	See Validation Rule 34
	6345	Currency, coded	May contain	GBP ( Pounds Sterling )	
<b>EDIFACT example: MOA+ZZZ:61200'</b>					

**Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)**

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
<b>TAX – Tax Details</b>			Optional Segment		<b>Required to qualify following MOA segment</b>
	<b>5283</b>	<b>TAX DETAILS</b>	Must contain	<b>9</b>	
	<b>C241</b>	<b>DUTY/TAX/FEE TYPE</b>			
	5153	Tax type, coded	Must contain	<b>152</b>	152 = qualifier for Annual Amount of State Pension
	1131	Code list qualifier	Must contain	<b>10</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
<b>EDIFACT example: TAX+9+152:10:IR'</b>					
<b>MOA – Monetary Amount</b>			Optional Segment		
	<b>C156</b>	<b>MONETARY AMOUNT</b>			
	5025	Monetary amount qualifier	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	5004	Monetary amount	Must contain	Annual amount of State Pension - format n..11, specified in pence	See Validation Rule 37
	6345	Currency, coded	May contain	GBP ( Pounds Sterling )	
<b>EDIFACT example: MOA+ZZZ:61200'</b>					

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
<b>TAX – Tax Details</b>			Mandatory Segment		<b>Required to qualify following MOA segment</b>
	<b>5283</b>	<b>TAX DETAILS</b>	Must contain	<b>9</b>	
	<b>C241</b>	<b>DUTY/TAX/FEE TYPE</b>			
	5153	Tax type, coded	Must contain	<b>80</b>	80 = qualifier for Taxable Pay To Date
	1131	Code list qualifier	Must contain	<b>10</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
<b>EDIFACT example: TAX+9+80:10:IR'</b>					
<b>MOA – Monetary Amount</b>			Mandatory Segment		
	<b>C156</b>	<b>MONETARY AMOUNT</b>			
	5025	Monetary amount qualifier	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	5004	Monetary amount	Must contain	Taxable pay to date - format n..11, specified in pence	See Validation Rule 41A
	6345	Currency, coded	May contain	GBP ( Pounds Sterling )	
<b>EDIFACT example: MOA+ZZZ:61200'</b>					

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
<b>TAX – Tax Details</b>			Mandatory Segment		<b>Required to qualify following MOA segment</b>
	<b>5283</b>	<b>TAX DETAILS</b>	Must contain	<b>9</b>	
	<b>C241</b>	<b>DUTY/TAX/FEE TYPE</b>			
	5153	Tax type, coded	Must contain	<b>82</b>	82 = qualifier for Total Tax To Date
	1131	Code list qualifier	Must contain	<b>10</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
<b>EDIFACT example: TAX+9+82:10:IR'</b>					
<b>MOA – Monetary Amount</b>			Mandatory Segment		
	<b>C156</b>	<b>MONETARY AMOUNT</b>			
	5025	Monetary amount qualifier	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	5004	Monetary amount	Must contain	Total Tax to Date - format n..11, specified in pence	See Validation Rule 41B
	6345	Currency, coded	May contain	GBP ( Pounds Sterling )	
<b>EDIFACT example: MOA+ZZZ:61200'</b>					

**Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)**

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
<b>TAX – Tax Details</b>			Optional Segment		<b>Required to qualify following MOA segment</b>
	<b>5283</b>	<b>TAX DETAILS</b>	Must contain	<b>9</b>	
	<b>C241</b>	<b>DUTY/TAX/FEE TYPE</b>			
	5153	Tax type, coded	Must contain	<b>93</b>	93= qualifier for Student Loan Repayment Recovered to Date
	1131	Code list qualifier	Must contain	<b>10</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
<b>EDIFACT example: TAX+9+93:10:IR'</b>					
<b>MOA – Monetary Amount</b>			Optional Segment		
	<b>C156</b>	<b>MONETARY AMOUNT</b>			
	5025	Monetary amount qualifier	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	5004	Monetary amount	Must contain	Student Loans Repayments Recovered to date- format n..7.	See Validation Rule 41C
	6345	Currency, coded	May contain	GBP ( Pounds Sterling )	
<b>EDIFACT example: MOA+ZZZ:61200'</b>					



## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
<b>TAX – Tax Details</b>			Mandatory Segment		<b>Required to qualify following MOA segment</b>
	<b>5283</b>	<b>TAX DETAILS</b>	Must contain	<b>9</b>	
	<b>C241</b>	<b>DUTY/TAX/FEE TYPE</b>			
	5153	Tax type, coded	Must contain	<b>153</b>	153 = qualifier for Taxable Pay in This Pay Period Including Payrolled Benefits In Kind
	1131	Code list qualifier	Must contain	<b>10</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
<b>EDIFACT example: TAX+9+153:10:IR'</b>					
<b>MOA – Monetary Amount</b>			Optional Segment		
	<b>C156</b>	<b>MONETARY AMOUNT</b>			
	5025	Monetary amount qualifier	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	5004	Monetary amount	Must contain	Taxable Pay in Period - format n..11	See Validation Rule 58
	6345	Currency, coded	May contain	GBP ( Pounds Sterling )	
<b>EDIFACT example: MOA+ZZZ:161200'</b>					

**Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)**

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
<b>TAX – Tax Details</b>			Optional Segment		<b>Required to qualify following MOA segment</b>
	<b>5283</b>	<b>TAX DETAILS</b>	Must contain	<b>9</b>	
	<b>C241</b>	<b>DUTY/TAX/FEE TYPE</b>			
	5153	Tax type, coded	Must contain	<b>156</b>	156 = qualifier for Non tax or NIC payment
	1131	Code list qualifier	Must contain	<b>10</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
<b>EDIFACT example: TAX+9+156:10:IR'</b>					
<b>MOA – Monetary Amount</b>			Optional Segment		
	<b>C156</b>	<b>MONETARY AMOUNT</b>			
	5025	Monetary amount qualifier	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	5004	Monetary amount	Must contain	Non tax or NIC payment - format n..11	See Validation Rule 58A
	6345	Currency, coded	May contain	GBP ( Pounds Sterling )	
<b>EDIFACT example: MOA+ZZZ:61200'</b>					

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
<b>TAX – Tax Details</b>			Optional Segment		<b>Required to qualify following MOA segment</b>
	<b>5283</b>	<b>TAX DETAILS</b>	Must contain	<b>9</b>	
	<b>C241</b>	<b>DUTY/TAX/FEE TYPE</b>			
	5153	Tax type, coded	Must contain	<b>157</b>	157 = qualifier for Deductions from Net Pay in this Pay Period
	1131	Code list qualifier	Must contain	<b>10</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
<b>EDIFACT example: TAX+9+157:10:IR'</b>					
<b>MOA – Monetary Amount</b>			Optional Segment		
	<b>C156</b>	<b>MONETARY AMOUNT</b>			
	5025	Monetary amount qualifier	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	5004	Monetary amount	Must contain	Deductions from net pay - format n..11	See Validation Rule 58B
	6345	Currency, coded	May contain	GBP ( Pounds Sterling )	
<b>EDIFACT example: MOA+ZZZ:31200'</b>					

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
<b>TAX – Tax Details</b>			Optional Segment		<b>Required to qualify following MOA segment</b>
	<b>5283</b>	<b>TAX DETAILS</b>	Must contain	<b>9</b>	
	<b>C241</b>	<b>DUTY/TAX/FEE TYPE</b>			
	5153	Tax type, coded	Must contain	<b>158</b>	158 = qualifier for Pay after Statutory Deductions
	1131	Code list qualifier	Must contain	<b>10</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
<b>EDIFACT example: TAX+9+158:10:IR'</b>					
<b>MOA – Monetary Amount</b>			Optional Segment		
	<b>C156</b>	<b>MONETARY AMOUNT</b>			
	5025	Monetary amount qualifier	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	5004	Monetary amount	Must contain	Pay after statutory deductions - format n..11	See Validation Rule 59
	6345	Currency, coded	May contain	GBP ( Pounds Sterling )	
<b>EDIFACT example: MOA+ZZZ:61200'</b>					

**Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)**

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
<b>TAX – Tax Details</b>			Optional Segment		<b>Required to qualify following MOA segment</b>
	<b>5283</b>	<b>TAX DETAILS</b>	Must contain	<b>9</b>	
	<b>C241</b>	<b>DUTY/TAX/FEE TYPE</b>			
	5153	Tax type, coded	Must contain	<b>159</b>	159 = qualifier for Benefits Taxed via the Payroll
	1131	Code list qualifier	Must contain	<b>10</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
<b>EDIFACT example: TAX+9+159:10:IR'</b>					
<b>MOA – Monetary Amount</b>			Optional Segment		
	<b>C156</b>	<b>MONETARY AMOUNT</b>			
	5025	Monetary amount qualifier	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	5004	Monetary amount	Must contain	Benefits taxed via payroll - format n..11	See Validation Rule 60
	6345	Currency, coded	May contain	GBP ( Pounds Sterling )	
<b>EDIFACT example: MOA+ZZZ:61200'</b>					

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
<b>TAX – Tax Details</b>			Optional Segment		<b>Required to qualify following MOA segment</b>
	<b>5283</b>	<b>TAX DETAILS</b>	Must contain	<b>9</b>	
	<b>C241</b>	<b>DUTY/TAX/FEE TYPE</b>			
	5153	Tax type, coded	Must contain	<b>162</b>	162 = qualifier for Employee Pension Contributions paid under 'net pay arrangements' in pay period
	1131	Code list qualifier	Must contain	<b>10</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
<b>EDIFACT example: TAX+9+162:10:IR'</b>					
<b>MOA – Monetary Amount</b>			Optional Segment		
	<b>C156</b>	<b>MONETARY AMOUNT</b>			
	5025	Monetary amount qualifier	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	5004	Monetary amount	Must contain	Employee pension contributions - format n..11	See Validation Rule 61
	6345	Currency, coded	May contain	GBP ( Pounds Sterling )	
<b>EDIFACT example: MOA+ZZZ:61200'</b>					

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
<b>TAX – Tax Details</b>			Optional Segment		<b>Required to qualify following MOA segment</b>
	<b>5283</b>	<b>TAX DETAILS</b>	Must contain	<b>9</b>	
	<b>C241</b>	<b>DUTY/TAX/FEE TYPE</b>			
	5153	Tax type, coded	Must contain	<b>170</b>	170 = qualifier for Items subject to class 1 NIC
	1131	Code list qualifier	Must contain	<b>10</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
<b>EDIFACT example: TAX+9+170:10:IR'</b>					
<b>MOA – Monetary Amount</b>			Optional Segment		
	<b>C156</b>	<b>MONETARY AMOUNT</b>			
	5025	Monetary amount qualifier	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	5004	Monetary amount	Must contain	Items subject to class 1 NIC - format n..11	See Validation Rule 62
	6345	Currency, coded	May contain	GBP ( Pounds Sterling )	
<b>EDIFACT example: MOA+ZZZ:61200'</b>					

**Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)**

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
<b>TAX – Tax Details</b>			Optional Segment		<b>Required to qualify following MOA segment</b>
	<b>5283</b>	<b>TAX DETAILS</b>	Must contain	<b>9</b>	
	<b>C241</b>	<b>DUTY/TAX/FEE TYPE</b>			
	5153	Tax type, coded	Must contain	<b>163</b>	163 = qualifier for Employee Contributions not Paid
	1131	Code list qualifier	Must contain	<b>10</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
<b>EDIFACT example: TAX+9+163:10:IR'</b>					
<b>MOA – Monetary Amount</b>			Optional Segment		
	<b>C156</b>	<b>MONETARY AMOUNT</b>			
	5025	Monetary amount qualifier	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	5004	Monetary amount	Must contain	Employee contributions not paid - format n..11	See Validation Rule 65
	6345	Currency, coded	May contain	GBP ( Pounds Sterling )	
<b>EDIFACT example: MOA+ZZZ:6120000'</b>					



## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
<b>TAX – Tax Details</b>			Optional Segment		<b>Required to qualify following MOA segment</b>
	<b>5283</b>	<b>TAX DETAILS</b>	Must contain	<b>9</b>	
	<b>C241</b>	<b>DUTY/TAX/FEE TYPE</b>			
	5153	Tax type, coded	Must contain	<b>164</b>	164 = qualifier for Student Loan Repayment Recovered this period
	1131	Code list qualifier	Must contain	<b>10</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
<b>EDIFACT example: TAX+9+164:10:IR'</b>					
<b>MOA – Monetary Amount</b>			Optional Segment		
	<b>C156</b>	<b>MONETARY AMOUNT</b>			
	5025	Monetary amount qualifier	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	5004	Monetary amount	Must contain	Student Loan Repayment Recovered in this pay period - format n..7	See Validation Rule 67
	6345	Currency, coded	May contain	GBP ( Pounds Sterling )	
<b>EDIFACT example: MOA+ZZZ:61200'</b>					

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
<b>TAX – Tax Details</b>			Mandatory Segment		<b>Required to qualify following MOA segment</b>
	<b>5283</b>	<b>TAX DETAILS</b>	Must contain	<b>9</b>	
	<b>C241</b>	<b>DUTY/TAX/FEE TYPE</b>			
	5153	Tax type, coded	Must contain	<b>165</b>	165 = qualifier for tax deducted or refunded from this payment
	1131	Code list qualifier	Must contain	<b>10</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
<b>EDIFACT example: TAX+9+165:10:IR'</b>					
<b>MOA – Monetary Amount</b>			Mandatory Segment		
	<b>C156</b>	<b>MONETARY AMOUNT</b>			
	5025	Monetary amount qualifier	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	5004	Monetary amount	Must contain	Tax Deducted or Refunded - format n..12	See Validation Rule 68
	6345	Currency, coded	May contain	GBP ( Pounds Sterling )	
<b>EDIFACT example: MOA+ZZZ:61200'</b>					

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
<b>TAX – Tax Details</b>			Optional Segment		<b>Required to qualify following MOA segment</b>
	<b>5283</b>	<b>TAX DETAILS</b>	Must contain	<b>9</b>	
	<b>C241</b>	<b>DUTY/TAX/FEE TYPE</b>			
	5153	Tax type, coded	Must contain	<b>65</b>	65 = qualifier for Statutory Maternity Pay (SMP) Year to Date
	1131	Code list qualifier	Must contain	<b>10</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
<b>EDIFACT example: TAX+9+65:10:IR'</b>					
<b>MOA – Monetary Amount</b>			Optional Segment		
	<b>C156</b>	<b>MONETARY AMOUNT</b>			
	5025	Monetary amount qualifier	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	5004	Monetary amount	Must contain	Statutory Maternity Pay Year to Date - format n..8, specified in pence	See Validation Rule 70
	6345	Currency, coded	May contain	GBP ( Pounds Sterling )	
<b>EDIFACT example: MOA+ZZZ:61200'</b>					

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
<b>TAX – Tax Details</b>			Optional Segment		<b>Required to qualify following MOA segment</b>
	<b>5283</b>	<b>TAX DETAILS</b>	Must contain	<b>9</b>	
	<b>C241</b>	<b>DUTY/TAX/FEE TYPE</b>			
	5153	Tax type, coded	Must contain	<b>126</b>	126 = qualifier for Statutory Paternity Pay (SPP) Year to Date
	1131	Code list qualifier	Must contain	<b>10</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
<b>EDIFACT example: TAX+9+126:10:IR'</b>					
<b>MOA – Monetary Amount</b>			Optional Segment		
	<b>C156</b>	<b>MONETARY AMOUNT</b>			
	5025	Monetary amount qualifier	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	5004	Monetary amount	Must contain	Statutory Paternity Pay (SPP) Year to Date – format n..8, specified in pence	See Validation Rule 71
	6345	Currency, coded	May contain	GBP ( Pounds Sterling )	
<b>EDIFACT example: MOA+ZZZ:61200'</b>					

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
<b>TAX – Tax Details</b>			Optional Segment		<b>Required to qualify following MOA segment</b>
	<b>5283</b>	<b>TAX DETAILS</b>	Must contain	<b>9</b>	
	<b>C241</b>	<b>DUTY/TAX/FEE TYPE</b>			
	5153	Tax type, coded	Must contain	<b>127</b>	127 = qualifier for Statutory Adoption Pay (SAP) Year to Date
	1131	Code list qualifier	Must contain	<b>10</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
<b>EDIFACT example: TAX+9+127:10:IR'</b>					
<b>MOA – Monetary Amount</b>			Optional Segment		
	<b>C156</b>	<b>MONETARY AMOUNT</b>			
	5025	Monetary amount qualifier	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	5004	Monetary amount	Must contain	Statutory Adoption Pay (SAP) Year to Date - format n..8, specified in pence	See Validation Rule 72
	6345	Currency, coded	May contain	GBP ( Pounds Sterling )	
<b>EDIFACT example: MOA+ZZZ:61200'</b>					

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
<b>TAX – Tax Details</b>			Optional Segment		<b>Required to qualify following MOA segment</b>
	<b>5283</b>	<b>TAX DETAILS</b>	Must contain	<b>9</b>	
	<b>C241</b>	<b>DUTY/TAX/FEE TYPE</b>			
	5153	Tax type, coded	Must contain	<b>136</b>	136 = qualifier for Shared Parental Pay (ShPP) Year to Date
	1131	Code list qualifier	Must contain	<b>10</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
<b>EDIFACT example: TAX+9+136:10:IR'</b>					
<b>MOA – Monetary Amount</b>			Optional Segment		
	<b>C156</b>	<b>MONETARY AMOUNT</b>			
	5025	Monetary amount qualifier	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	5004	Monetary amount	Must contain	Shared Parental Pay (ShPP) Year to Date – format n..8, specified in pence	See Validation Rule 73
	6345	Currency, coded	May contain	GBP ( Pounds Sterling )	
<b>EDIFACT example: MOA+ZZZ:61200'</b>					

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
<b>TAX – Tax Details</b>			Optional Segment		<b>Required to qualify following MOA segment</b>
	<b>5283</b>	<b>TAX DETAILS</b>	Must contain	<b>9</b>	
	<b>C241</b>	<b>DUTY/TAX/FEE TYPE</b>			
	5153	Tax type, coded	Must contain	<b>174</b>	174 = qualifier for Benefits Taxed via the Payroll Year to Date
	1131	Code list qualifier	Must contain	<b>10</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
<b>EDIFACT example: TAX+9+174:10:IR'</b>					
<b>MOA – Monetary Amount</b>			Optional Segment		
	<b>C156</b>	<b>MONETARY AMOUNT</b>			
	5025	Monetary amount qualifier	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	5004	Monetary amount	Must contain	Benefits Taxed via the Payroll Year to Date – format n..11, specified in pence	See Validation Rule 149
	6345	Currency, coded	May contain	GBP ( Pounds Sterling )	
<b>EDIFACT example: MOA+ZZZ:61200'</b>					

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
<b>TAX – Tax Details</b>			Optional Segment		<b>Required to qualify following MOA segment</b>
	<b>5283</b>	<b>TAX DETAILS</b>	Must contain	<b>9</b>	
	<b>C241</b>	<b>DUTY/TAX/FEE TYPE</b>			
	5153	Tax type, coded	Must contain	<b>175</b>	175 = qualifier for Employee Pension Contributions paid under 'net pay arrangements' Year to Date
	1131	Code list qualifier	Must contain	<b>10</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
<b>EDIFACT example: TAX+9+175:10:IR'</b>					
<b>MOA – Monetary Amount</b>			Optional Segment		
	<b>C156</b>	<b>MONETARY AMOUNT</b>			
	5025	Monetary amount qualifier	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	5004	Monetary amount	Must contain	Employee Pension Contributions paid under 'net pay arrangements' Year to Date – format n..11, specified in pence	See Validation Rule 150
	6345	Currency, coded	May contain	GBP ( Pounds Sterling )	
<b>EDIFACT example: MOA+ZZZ:61200'</b>					



## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
<b>TAX – Tax Details</b>			Optional Segment		<b>Required to qualify following MOA segment</b>
	<b>5283</b>	<b>TAX DETAILS</b>	Must contain	<b>9</b>	
	<b>C241</b>	<b>DUTY/TAX/FEE TYPE</b>			
	5153	Tax type, coded	Must contain	<b>176</b>	176 = qualifier for Employee Pension Contributions not paid under 'net pay arrangements' Year to Date
	1131	Code list qualifier	Must contain	<b>10</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
<b>EDIFACT example: TAX+9+176:10:IR'</b>					
<b>MOA – Monetary Amount</b>			Optional Segment		
	<b>C156</b>	<b>MONETARY AMOUNT</b>			
	5025	Monetary amount qualifier	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	5004	Monetary amount	Must contain	Employee Pension Contributions not paid under 'net pay arrangements' Year to Date – format n..11, specified in pence	See Validation Rule 151
	6345	Currency, coded	May contain	GBP ( Pounds Sterling )	
<b>EDIFACT example: MOA+ZZZ:61200'</b>					

**Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)**

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
<b>TAX – Tax Details</b>			Optional Segment		<b>Required to qualify following MOA segment</b>
	<b>5283</b>	<b>TAX DETAILS</b>	Must contain	<b>9</b>	
	<b>C241</b>	<b>DUTY/TAX/FEE TYPE</b>			
	5153	Tax type, coded	Must contain	<b>178</b>	178 = qualifier for Flexible Drawdown Taxable Payment
	1131	Code list qualifier	Must contain	<b>10</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
<b>EDIFACT example: TAX+9+178:10:IR'</b>					
<b>MOA – Monetary Amount</b>			Optional Segment		
	<b>C156</b>	<b>MONETARY AMOUNT</b>			
	5025	Monetary amount qualifier	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	5004	Monetary amount	Must contain	Flexible Drawdown Taxable Payment – format n..11, specified in pence	See Validation Rule 173
	6345	Currency, coded	May contain	GBP ( Pounds Sterling )	
<b>EDIFACT example: MOA+ZZZ:61200'</b>					

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
<b>TAX – Tax Details</b>			Optional Segment		<b>Required to qualify following MOA segment</b>
	<b>5283</b>	<b>TAX DETAILS</b>	Must contain	<b>9</b>	
	<b>C241</b>	<b>DUTY/TAX/FEE TYPE</b>			
	5153	Tax type, coded	Must contain	<b>179</b>	179 = qualifier for Flexible Drawdown Non-Taxable Payment
	1131	Code list qualifier	Must contain	<b>10</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
<b>EDIFACT example: TAX+9+179:10:IR'</b>					
<b>MOA – Monetary Amount</b>			Optional Segment		
	<b>C156</b>	<b>MONETARY AMOUNT</b>			
	5025	Monetary amount qualifier	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	5004	Monetary amount	Must contain	Flexible Drawdown Non-Taxable Payment – format n..11, specified in pence	See Validation Rule 174
	6345	Currency, coded	May contain	GBP ( Pounds Sterling )	
<b>EDIFACT example: MOA+ZZZ:61200'</b>					

**Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)**

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
<b>ALI – Additional Information relating to Employee</b>			Optional Segment		<b>This segment is Optional. It should only be provided if Trivial Commutation Payment Types and Amounts are to be provided.</b>
	<b>3239</b>	<b>COUNTRY OF ORIGIN, CODED</b>	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	9213	Type of Duty, coded	Not used		
	4183	Special Condition, coded	Not used		
	4183	Special Condition, coded	Not used		
	4183	Special Condition, coded	Not used		
	4183	Special Condition, coded	Not used		
	4183	Special Condition, coded	Not used		

**EDIFACT example: ALI+ZZZ'**

The following group of records relate to Employee Trivial Commutation Payments (Types and Amounts) and can be iterated up to a maximum of 3 times

If a Trivial Commutation Payment is required to be entered then all data items within the group become Mandatory

ATT – Attribute of Employment			Optional Segment		
	<b>9017</b>	<b>ATTRIBUTE FUNCTION QUALIFIER</b>	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	<b>C955</b>	<b>ATTRIBUTE TYPE</b>	Not used		
	<b>C956</b>	<b>ATTRIBUTE DETAILS</b>			
	9019	Attribute, coded	Must contain	Trivial Commutation Payment Type – Format a1	See Validation Rule 146
	1131	Code list qualifier	Must contain	<b>2</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
	9018	Attribute	Not used		

**EDIFACT example: ATT+ZZZ++A:2:IR'**

**Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)**

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
<b>TAX – Tax Details</b>			Optional Segment		<b>Required to qualify following MOA segment</b>
	<b>5283</b>	<b>TAX DETAILS</b>	Must contain	<b>9</b>	
	<b>C241</b>	<b>DUTY/TAX/FEE TYPE</b>			
	5153	Tax type, coded	Must contain	<b>173</b>	173 = qualifier for Trivial Commutation Payment Amount
	1131	Code list qualifier	Must contain	<b>10</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
<b>EDIFACT example: TAX+9+173:10:IR'</b>					
<b>MOA – Monetary Amount</b>			Optional Segment		
	<b>C156</b>	<b>MONETARY AMOUNT</b>			
	5025	Monetary amount qualifier	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	5004	Monetary amount	Must contain	Trivial Commutation Payment Amount - format n..7, specified in pence	See Validation Rule 148
	6345	Currency, coded	May contain	GBP ( Pounds Sterling )	
<b>EDIFACT example: MOA+ZZZ:61200'</b>					
<b>Further Trivial Commutation Payment records can be repeated here up to a maximum of 3 iterations</b>					
<b>RFF – Reference of Employee</b>			Optional Segment		
	<b>C506</b>	<b>REFERENCE</b>			
	<b>1153</b>	<b>REFERENCE FUNCTION CODE QUALIFIER</b>	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	1154	Reference identifier	Must contain	Bacs hash code - Format an64	See Validation Rule 118
	1156	Line number	Not used		
	4000	Reference version identifier	Not used		
	1060	Revision number	Not used		
<b>EDIFACT example: RFF+ZZZ:1111111111222222222233333333334444444444555555555566666666667777'</b>					

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Segment Name	EDIFACT Element Name	Segment Content	Contents	Notes
<p>The following optional group of records relates to Employee Contribution NI Letters and Values and can be iterated up to a maximum of 4 times.</p> <p><b>If an NI Letter is supplied all data items within the group become Mandatory,</b></p>				
<b>EMP – Employee Contributions</b>			Optional Segment	<b>This segment is Optional and is required to qualify following TAX/MOA segments</b>
	<b>9003</b>	<b>EMPLOYMENT QUALIFIER, CODED</b>	Must contain	<b>ZZZ</b> ZZZ = qualifier for Mutually defined
	<b>C948</b>	<b>EMPLOYMENT CATEGORY</b>		
	9005	Employment category, coded	Must contain	NI Letter See Validation Rule 79
	1131	Code list qualifier	Must contain	<b>6</b>
	3055	Code list responsible agency, coded	Must contain	<b>IR</b>
	9004	Employment category	Not used	
	<b>C951</b>	<b>OCCUPATION</b>	Not used	
	<b>C950</b>	<b>QUALIFICATION CLASSIFICATION</b>	Not used	
	<b>3494</b>	<b>JOB TITLE</b>	Not used	
	<b>9035</b>	<b>QUALIFICATION AREA, CODED</b>	Not used	
<b>EDIFACT example: EMP+ZZZ+A:6:IR'</b>				

**Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)**

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
<b>TAX – Tax Details</b>			Optional Segment		<b>Required to qualify following MOA segment</b>
	<b>5283</b>	<b>TAX DETAILS</b>	Must contain	<b>9</b>	
	<b>C241</b>	<b>DUTY/TAX/FEE TYPE</b>			
	5153	Tax type, coded	Must contain	<b>172</b>	172 = qualifier for Gross Earnings for NICs Year to Date
	1131	Code list qualifier	Must contain	<b>10</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
<b>EDIFACT example: TAX+9+172:10:IR'</b>					
<b>MOA – Monetary Amount</b>			Optional Segment		
	<b>C156</b>	<b>MONETARY AMOUNT</b>			
	5025	Monetary amount qualifier	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	5004	Monetary amount	Must contain	Gross Earnings for NICs Year to Date– format n..11 specified in pence	See Validation Rule 79A
	6345	Currency, coded	May contain	GBP ( Pounds Sterling )	
<b>EDIFACT example: MOA+ZZZ:61200'</b>					

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
<b>TAX – Tax Details</b>			Optional Segment		<b>Required to qualify following MOA segment</b>
	<b>5283</b>	<b>TAX DETAILS</b>	Must contain	<b>9</b>	
	<b>C241</b>	<b>DUTY/TAX/FEE TYPE</b>			
	5153	Tax type, coded	Must contain	<b>171</b>	171 = qualifier for Gross Earnings for NICs in this period
	1131	Code list qualifier	Must contain	<b>10</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
<b>EDIFACT example: TAX+9+171:10:IR'</b>					
<b>MOA – Monetary Amount</b>			Optional Segment		
	<b>C156</b>	<b>MONETARY AMOUNT</b>			
	5025	Monetary amount qualifier	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	5004	Monetary amount	Must contain	Gross Earnings for NICs in this period – format n..11 specified in pence	See Validation Rule 79B
	6345	Currency, coded	May contain	GBP ( Pounds Sterling )	
<b>EDIFACT example: MOA+ZZZ:61200'</b>					



**Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)**

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
<b>TAX – Tax Details</b>			Optional Segment		<b>Required to qualify following MOA segment</b>
	<b>5283</b>	<b>TAX DETAILS</b>	Must contain	<b>9</b>	
	<b>C241</b>	<b>DUTY/TAX/FEE TYPE</b>			
	5153	Tax type, coded	Must contain	<b>20</b>	20 = qualifier for Earnings at the Lower Earnings Limit (LEL) Year to Date
	1131	Code list qualifier	Must contain	<b>10</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
<b>EDIFACT example: TAX+9+20:10:IR'</b>					
<b>MOA – Monetary Amount</b>			Optional Segment		
	<b>C156</b>	<b>MONETARY AMOUNT</b>			
	5025	Monetary amount qualifier	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	5004	Monetary amount	Must contain	Earnings at Lower Earnings Limit (LEL) Year to Date - format n..6.	See Validation Rule 82
	6345	Currency, coded	May contain	GBP ( Pounds Sterling )	
<b>EDIFACT example: MOA+ZZZ:61200'</b>					

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
<b>TAX – Tax Details</b>			Optional Segment		<b>Required to qualify following MOA segment</b>
	<b>5283</b>	<b>TAX DETAILS</b>	Must contain	<b>9</b>	
	<b>C241</b>	<b>DUTY/TAX/FEE TYPE</b>			
	5153	Tax type, coded	Must contain	<b>16</b>	16 = qualifier for Earnings Above LEL up to and including the Primary Threshold (PT) Year to Date.
	1131	Code list qualifier	Must contain	<b>10</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
<b>EDIFACT example: TAX+9+16:10:IR'</b>					
<b>MOA – Monetary Amount</b>			Optional Segment		
	<b>C156</b>	<b>MONETARY AMOUNT</b>			
	5025	Monetary amount qualifier	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	5004	Monetary amount	Must contain	Earnings above LEL up to and including the PT Year to Date - format n..6. This field must be expressed in pence, e.g. £45.75 would be expressed as 4575	See Validation Rule 82A
	6345	Currency, coded	May contain	GBP ( Pounds Sterling )	
<b>EDIFACT example: MOA+ZZZ:61200'</b>					

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
<b>TAX – Tax Details</b>			Optional Segment		<b>Required to qualify following MOA segment</b>
	<b>5283</b>	<b>TAX DETAILS</b>	Must contain	<b>9</b>	
	<b>C241</b>	<b>DUTY/TAX/FEE TYPE</b>			
	5153	Tax type, coded	Must contain	<b>177</b>	177 = qualifier for Value of Earnings from the Primary Threshold (PT) to the Upper Earnings Limit (UEL) Year to Date.
	1131	Code list qualifier	Must contain	<b>10</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
<b>EDIFACT example: TAX+9+177:10:IR'</b>					
<b>MOA – Monetary Amount</b>			Optional Segment		
	<b>C156</b>	<b>MONETARY AMOUNT</b>			
	5025	Monetary amount qualifier	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	5004	Monetary amount	Must contain	Earnings from the PT to the UEL Year to Date - format n..7. This field must be expressed in pence, e.g. £45.75 would be expressed as 4575	See Validation Rule 169
	6345	Currency, coded	May contain	GBP ( Pounds Sterling )	
<b>EDIFACT example: MOA+ZZZ:61200'</b>					

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
<b>TAX – Tax Details</b>			Optional Segment		<b>Required to qualify following MOA segment</b>
	<b>5283</b>	<b>TAX DETAILS</b>	Must contain	<b>9</b>	
	<b>C241</b>	<b>DUTY/TAX/FEE TYPE</b>			
	5153	Tax type, coded	Must contain	<b>166</b>	166 = qualifier for Total of Employer contributions in this period
	1131	Code list qualifier	Must contain	<b>10</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
<b>EDIFACT example: TAX+9+166:10:IR'</b>					
<b>MOA – Monetary Amount</b>			Optional Segment		
	<b>C156</b>	<b>MONETARY AMOUNT</b>			
	5025	Monetary amount qualifier	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	5004	Monetary amount	Must contain	Total of Employer Contributions in this period - format n..11, specified in pence	See Validation Rule 86A
	6345	Currency, coded	May contain	GBP ( Pounds Sterling )	
<b>EDIFACT example: MOA+ZZZ:61200'</b>					

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
<b>TAX – Tax Details</b>			Optional Segment		<b>Required to qualify following MOA segment</b>
	<b>5283</b>	<b>TAX DETAILS</b>	Must contain	<b>9</b>	
	<b>C241</b>	<b>DUTY/TAX/FEE TYPE</b>			
	5153	Tax type, coded	Must contain	<b>167</b>	167 = qualifier for Total of Employer Contributions Year to Date
	1131	Code list qualifier	Must contain	<b>10</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
<b>EDIFACT example: TAX+9+167:10:IR'</b>					
<b>MOA – Monetary Amount</b>			Optional Segment		
	<b>C156</b>	<b>MONETARY AMOUNT</b>			
	5025	Monetary amount qualifier	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	5004	Monetary amount	Must contain	Total of Employer Contributions Year to Date – format n..11 specified in pence	See Validation Rule 86Aa
	6345	Currency, coded	May contain	GBP ( Pounds Sterling )	
<b>EDIFACT example: MOA+ZZZ:61200'</b>					

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
<b>TAX – Tax Details</b>			Optional Segment		<b>Required to qualify following MOA segment</b>
	<b>5283</b>	<b>TAX DETAILS</b>	Must contain	<b>9</b>	
	<b>C241</b>	<b>DUTY/TAX/FEE TYPE</b>			
	5153	Tax type, coded	Must contain	<b>168</b>	168 = qualifier for Employee Contributions Payable this Period
	1131	Code list qualifier	Must contain	<b>10</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
<b>EDIFACT example: TAX+9+168:10:IR'</b>					
<b>MOA – Monetary Amount</b>			Optional Segment		
	<b>C156</b>	<b>MONETARY AMOUNT</b>			
	5025	Monetary amount qualifier	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	5004	Monetary amount	Must contain	Employee Contributions Payable this Period - format n..11, specified in pence	See Validation Rule 86B
	6345	Currency, coded	May contain	GBP ( Pounds Sterling )	
<b>EDIFACT example: MOA+ZZZ:61200'</b>					

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
<b>TAX – Tax Details</b>			Optional Segment		<b>Required to qualify following MOA segment</b>
	<b>5283</b>	<b>TAX DETAILS</b>	Must contain	<b>9</b>	
	<b>C241</b>	<b>DUTY/TAX/FEE TYPE</b>			
	5153	Tax type, coded	Must contain	<b>169</b>	169 = qualifier for Employee Contributions Payable Year to Date
	1131	Code list qualifier	Must contain	<b>10</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
<b>EDIFACT example: TAX+9+169:10:IR'</b>					
<b>MOA – Monetary Amount</b>			Optional Segment		
	<b>C156</b>	<b>MONETARY AMOUNT</b>			
	5025	Monetary amount qualifier	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	5004	Monetary amount	Must contain	Employee Contributions Payable Year to Date – format n..11 specified in pence	See Validation Rule 86Ba
	6345	Currency, coded	May contain	GBP ( Pounds Sterling )	
<b>EDIFACT example: MOA+ZZZ:91200'</b>					
<b>Further Employee Contribution NI Letters and Values records can be repeated here up to a maximum of 4 iterations.</b>					

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Segment Name	EDIFACT Element Name	Segment Content	Contents	Notes	
<b>Payrolled Car Data: Details of up to 15 cars and any associated fuel can be reported here.</b> <b>This group is optional and should only be provided if Payrolled Car Data needs to be reported. If provided, various elements within the group are mandatory.</b>					
<b>FTX – Free Text</b>			Optional Segment		
	<b>4451</b>	<b>TEXT SUBJECT QUALIFIER</b>	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	<b>4453</b>	<b>TEXT FUNCTION, CODED</b>	Not used		
	<b>C107</b>	<b>TEXT REFERENCE</b>			
	9019	Attribute, coded	Must contain	<b>F</b>	F = qualifier for Car Data
	1131	Code list qualifier	Must contain	<b>8</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
<b>EDIFACT example: FTX+ZZZ++F:8:IR'</b>					
<b>ATT – Attribute of Car Data</b>			Mandatory Segment		
	<b>9017</b>	<b>ATTRIBUTE FUNCTION QUALIFIER</b>	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	<b>C955</b>	<b>ATTRIBUTE TYPE</b>	Not used		
	<b>C956</b>	<b>ATTRIBUTE DETAILS</b>			
	9019	Attribute, coded	Must contain	<b>246</b>	246 = qualifier for Make and Model of Car
	1131	Code list qualifier	Must contain	<b>4</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
	9018	Attribute	Must contain	Make and Model of Car – an35	See Validation Rule 175
<b>EDIFACT example: ATT+ZZZ++246:4:IR:FORD MONDEO'</b>					



## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
<b>ATT – Attribute of Car Data</b>			Mandatory Segment		
	<b>9017</b>	<b>ATTRIBUTE FUNCTION QUALIFIER</b>	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	<b>C955</b>	<b>ATTRIBUTE TYPE</b>	Not used		
	<b>C956</b>	<b>ATTRIBUTE DETAILS</b>			
	9019	Attribute, coded	Must contain	<b>247</b>	247 = qualifier for CO2 Emissions figure
	1131	Code list qualifier	Must contain	<b>4</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
	9018	Attribute	Must contain	CO2 Emissions figure	See Validation Rule 176
<b>EDIFACT example: ATT+ZZZ++247:4:IR:321'</b>					
<b>ATT – Attribute of Car Data</b>			Mandatory Segment		
	<b>9017</b>	<b>ATTRIBUTE FUNCTION QUALIFIER</b>	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	<b>C955</b>	<b>ATTRIBUTE TYPE</b>	Not used		
	<b>C956</b>	<b>ATTRIBUTE DETAILS</b>			
	9019	Attribute, coded	Must contain	<b>248</b>	248 = qualifier for Fuel Type
	1131	Code list qualifier	Must contain	<b>4</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
	9018	Attribute	Must contain	Fuel Type – Format a1	See Validation Rule 177
<b>EDIFACT example: ATT+ZZZ++248:4:IR:D'</b>					

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
<b>ATT – Attribute of Car Data</b>			Optional Segment		
	<b>9017</b>	<b>ATTRIBUTE FUNCTION QUALIFIER</b>	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	<b>C955</b>	<b>ATTRIBUTE TYPE</b>	Not used		
	<b>C956</b>	<b>ATTRIBUTE DETAILS</b>			
	9019	Attribute, coded	Must contain	<b>249</b>	249 = qualifier for Car Identifier
	1131	Code list qualifier	Must contain	<b>4</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
	9018	Attribute	Must contain	Car Identifier – format an..10	See Validation Rule 178
<b>EDIFACT example: ATT+ZZZ++249:4:IR:AB17 ZYX'</b>					
<b>ATT – Attribute of Car Data</b>			Mandatory Segment		
	<b>9017</b>	<b>ATTRIBUTE FUNCTION QUALIFIER</b>	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	<b>C955</b>	<b>ATTRIBUTE TYPE</b>	Not used		
	<b>C956</b>	<b>ATTRIBUTE DETAILS</b>			
	9019	Attribute, coded	Must contain	<b>250</b>	250 = qualifier for Amendment Indicator
	1131	Code list qualifier	Must contain	<b>4</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
	9018	Attribute	Must contain	Amendment Indicator – format a1	See Validation Rule 179
<b>EDIFACT example: ATT+ZZZ++250:4:IR:N'</b>					

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
<b>DTM – Date and Time</b>			Mandatory Segment		
	<b>C507</b>	<b>DATE/TIME/PERIOD</b>			
	2005	Date period qualifier	Must contain	<b>376</b>	376 = qualifier for Date Car Was Available From
	2380	Date period	Must contain	Date Car Was Available From - format CCYYMMDD	See Validation Rule 181
	2379	Date period format qualifier	Must contain	<b>102</b>	102 = qualifier for format CCYYMMDD
<b>EDIFACT example: DTM+376:20170614:102'</b>					
<b>DTM – Date and Time</b>			Optional Segment		
	<b>C507</b>	<b>DATE/TIME/PERIOD</b>			
	2005	Date period qualifier	Must contain	<b>377</b>	377 = qualifier for Date Car Was Available To
	2380	Date period	Must contain	Date Car Was Available To - format CCYYMMDD	See Validation Rule 183
	2379	Date period format qualifier	Must contain	<b>102</b>	102 = qualifier for format CCYYMMDD
<b>EDIFACT example: DTM+377:20171214:102'</b>					
<b>DTM – Date and Time</b>			Optional Segment		
	<b>C507</b>	<b>DATE/TIME/PERIOD</b>			
	2005	Date period qualifier	Must contain	<b>378</b>	378 = qualifier for Date Free Fuel Provided
	2380	Date period	Must contain	Date Free Fuel Provided - format CCYYMMDD	See Validation Rule 184
	2379	Date period format qualifier	Must contain	<b>102</b>	102 = qualifier for format CCYYMMDD
<b>EDIFACT example: DTM+378:20170614:102'</b>					

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
<b>DTM – Date and Time</b>			Optional Segment		
	<b>C507</b>	<b>DATE/TIME/PERIOD</b>			
	2005	Date period qualifier	Must contain	<b>379</b>	379 = qualifier for Date Free Fuel Was Withdrawn
	2380	Date period	Must contain	Date Free Fuel Was Withdrawn - format CCYYMMDD	See Validation Rule 186
	2379	Date period format qualifier	Must contain	<b>102</b>	102 = qualifier for format CCYYMMDD
<b>EDIFACT example: DTM+379:20171214:102'</b>					
<b>TAX – Tax Details</b>			Mandatory Segment		<b>Required to qualify following MOA segment</b>
	<b>5283</b>	<b>TAX DETAILS</b>	Must contain	<b>9</b>	
	<b>C241</b>	<b>DUTY/TAX/FEE TYPE</b>			
	5153	Tax type, coded	Must contain	<b>181</b>	181 = qualifier for Calculated Price
	1131	Code list qualifier	Must contain	<b>10</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
<b>EDIFACT example: TAX+9+181:10:IR'</b>					
<b>MOA – Monetary Amount</b>			Mandatory Segment		
	<b>C156</b>	<b>MONETARY AMOUNT</b>			
	5025	Monetary amount qualifier	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	5004	Monetary amount	Must contain	Calculated Price - format n..9 specified in pence	See Validation Rule 180
	6345	Currency, coded	May contain	GBP ( Pounds Sterling )	
<b>EDIFACT example: MOA+ZZZ:1191200'</b>					

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
<b>TAX – Tax Details</b>			Mandatory Segment		<b>Required to qualify following MOA segment</b>
	<b>5283</b>	<b>TAX DETAILS</b>	Must contain	<b>9</b>	
	<b>C241</b>	<b>DUTY/TAX/FEE TYPE</b>			
	5153	Tax type, coded	Must contain	<b>182</b>	182 = qualifier for Cash Equivalent of Car
	1131	Code list qualifier	Must contain	<b>10</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
<b>EDIFACT example: TAX+9+182:10:IR'</b>					
<b>MOA – Monetary Amount</b>			Mandatory Segment		
	<b>C156</b>	<b>MONETARY AMOUNT</b>			
	5025	Monetary amount qualifier	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	5004	Monetary amount	Must contain	Cash Equivalent of Car - format n..11 specified in pence	See Validation Rule 182
	6345	Currency, coded	May contain	GBP ( Pounds Sterling )	
<b>EDIFACT example: MOA+ZZZ:1191200'</b>					

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
<b>TAX – Tax Details</b>			Optional Segment		<b>Required to qualify following MOA segment</b>
	<b>5283</b>	<b>TAX DETAILS</b>	Must contain	<b>9</b>	
	<b>C241</b>	<b>DUTY/TAX/FEE TYPE</b>			
	5153	Tax type, coded	Must contain	<b>183</b>	183 = qualifier for Cash Equivalent of Fuel
	1131	Code list qualifier	Must contain	<b>10</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
<b>EDIFACT example: TAX+9+183:10:IR'</b>					
<b>MOA – Monetary Amount</b>			Optional Segment		
	<b>C156</b>	<b>MONETARY AMOUNT</b>			
	5025	Monetary amount qualifier	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	5004	Monetary amount	Must contain	Cash Equivalent of Fuel - format n..11 specified in pence	See Validation Rule 185
	6345	Currency, coded	May contain	GBP ( Pounds Sterling )	
<b>EDIFACT example: MOA+ZZZ:91200'</b>					
<b>Further Payrolled Car Data details may be included here up to a maximum of 15 iterations.</b>					

**Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)**

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
<b>ALC – Allowance or Charge</b>			Mandatory Segment		
	<b>5463</b>	<b>ALLOWANCE QUALIFIER</b>	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	<b>C552</b>	<b>ALLOWANCE OR CHARGE NUMBER</b>	Not used		
	<b>4471</b>	<b>SETTLEMENT, CODED</b>	Not used		
	<b>1227</b>	<b>SEQUENCE INDICATOR, CODED</b>	Not used		
	<b>C214</b>	<b>SPECIAL SERVICES</b>			
	7161	Special services, coded	Must contain	<b>4</b>	4 = qualifier for Tax Code
	1131	Code list qualifier	Must contain	<b>1</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
	7160	Special service	Must contain	Tax Code - format an..7	See Validation Rule 55
<b>EDIFACT example: ALC+ZZZ++++4:1:IR:500L'</b>					
<b>ATT – Attribute of Allowance or Charge</b>			Optional Segment		
	<b>9017</b>	<b>ATTRIBUTE FUNCTION QUALIFIER</b>	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	<b>C955</b>	<b>ATTRIBUTE TYPE</b>	Not used		
	<b>C956</b>	<b>ATTRIBUTE DETAILS</b>			
	9019	Attribute, coded	Must contain	<b>1</b>	1 = qualifier for Tax Regime
	1131	Code list qualifier	Must contain	<b>4</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
	9018	Attribute	Must contain	Tax Regime – format S	See Validation Rule 55A
<b>EDIFACT example: ATT+ZZZ++1:4:IR:S'</b>					

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
<b>ATT – Attribute of Allowance or Charge</b>			Optional Segment		<b>This record is Optional. It should only be provided if Week 1 / Month 1 was in force at the end of the tax year (or when the employee left)</b>
	<b>9017</b>	<b>ATTRIBUTE FUNCTION QUALIFIER</b>	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	<b>C955</b>	<b>ATTRIBUTE TYPE</b>	Not used		
	<b>C956</b>	<b>ATTRIBUTE DETAILS</b>			
	9019	Attribute, coded	Must contain	<b>2</b>	2 = qualifier for 'Week 1 / Month 1' Indicator
	1131	Code list qualifier	Must contain	<b>4</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
	9018	Attribute	Must contain	Tax Code Week1/Month1 indicator - format Y	See Validation Rule 56
<b>EDIFACT example: ATT+ZZZ++2:4:IR:Y'</b>					
<b>Further Employment Details may be included here up to a maximum of 15 iterations</b>					
<b>Further Employee Details (LIN Groups) may be included here up to a maximum of 999,999</b>					
<b>UNS – Section Identifier</b>			Mandatory Segment		
	0081	Section Identifier	Must contain	<b>S</b>	S = qualifier for Summary
<b>EDIFACT example: UNS+S'</b>					



## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
<b>ATT – Attribute of Employer</b>			Optional Segment		
	<b>9017</b>	<b>ATTRIBUTE FUNCTION QUALIFIER</b>	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	<b>C955</b>	<b>ATTRIBUTE TYPE</b>	Not used		
	<b>C956</b>	<b>ATTRIBUTE DETAILS</b>			
	9019	Attribute, coded	Must contain	<b>220</b>	220 = qualifier for Ceased Indicator
	1131	Code list qualifier	Must contain	<b>2</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
	9018	Attribute	Must contain	Final Submission because scheme ceased - Must be Y	See Validation Rule 108
<b>EDIFACT example: ATT+ZZZ++220:2:IR:Y'</b>					
<b>ATT – Attribute of Employer</b>			Optional Segment		
	<b>9017</b>	<b>ATTRIBUTE FUNCTION QUALIFIER</b>	Must contain	<b>ZZZ</b>	ZZZ = qualifier for Mutually defined
	<b>C955</b>	<b>ATTRIBUTE TYPE</b>	Not used		
	<b>C956</b>	<b>ATTRIBUTE DETAILS</b>			
	9019	Attribute, coded	Must contain	<b>221</b>	221 = qualifier for Final submission for year indicator
	1131	Code list qualifier	Must contain	<b>2</b>	
	3055	Code list agency	Must contain	<b>IR</b>	
	9018	Attribute	Must contain	Final Submission for the Year Indicator - Must be Y	See Validation Rule 109
<b>EDIFACT example: ATT+ZZZ++221:2:IR:Y'</b>					

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
<b>DTM – Date and Time</b>			Optional Segment		
	<b>C507</b>	<b>DATE/TIME/PERIOD</b>			
	2005	Date period qualifier	Must contain	<b>338</b>	338 = qualifier for Date Scheme Ceased
	2380	Date period	Must contain	Date Scheme Ceased - format CCYYMMDD	See Validation Rule 119
	2379	Date period format qualifier	Must contain	<b>102</b>	102 = qualifier for format CCYYMMDD
<b>EDIFACT example: DTM+338:20170414:102'</b>					
<b>CNT - Control</b>			Mandatory Segment		
	<b>C270</b>	<b>CONTROL</b>			
	6069	Control qualifier	Must contain	<b>2</b>	2 = qualifier for Number of Line Items in message
	6066	Control value	Must contain	Number of LIN through DTM segments (same as Number of Employees) – format n..8	
<b>EDIFACT example: CNT+2:1'</b>					
<b>UNT – Message Trailer</b>			Mandatory Segment		
	<b>0074</b>	<b>NUMBER OF SEGMENTS</b>	Must contain	Message segment count including UNH and UNT segments, format n..10	
	<b>0062</b>	<b>MESSAGE REFERENCE NUMBER</b>	Must contain	Same value as in UNH, format an..14	
<b>EDIFACT example: UNT+79+1'</b>					
<b>Further FPS Messages (UNH through UNT segments) may be included here</b>					

## Message Implementation Guidelines for PAYE Full Payment Submission (2017/18)

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
<b>UNZ – Interchange Trailer</b>			Mandatory Segment		
	<b>0036</b>	<b>INTERCHANGE CONTROL COUNT</b>	Must contain	Count of messages within interchange, e.g. 1 – format n..6	
	<b>0020</b>	<b>INTERCHANGE CONTROL REFERENCE</b>	Must contain	Same value as 0020 in UNB – format n..14	
<b>EDIFACT example: UNZ+1+2'</b>					

### 6.2.1. EDIFACT : FPS18 Example

Contact the Software Developer Support Team (SDST) for an example of an FPS18 EDIFACT message at:  
[SDSTeam@hmrc.gsi.gov.uk](mailto:SDSTeam@hmrc.gsi.gov.uk).

## 7. PROCESSING CHECKLIST

### 7.1. 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: 0300 200 3600 or [helpdesk@ir-efile.gov.uk](mailto:helpdesk@ir-efile.gov.uk)**

### 7.2. Character Set

All EDI data submitted to HMRC must be within a defined character set.

The character sets which must be used within the message are given in Appendix A.

Any message containing characters outside the specific character sets, e.g. ~ |\_ will be rejected before reaching the HMRC system. The error will be reported to the sender.

### 7.3. 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 FPS 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.

### 7.4. Monetary Values

All monetary values must be provided in pence.

### 7.5. Monetary Values – TAX/MOA Pairing

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

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

### 7.6. GFF Record Lengths

All GFF records must be the correct length as defined in Section 6.1.

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

### 7.7. Sending Data to HMRC

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.

### 7.8. Error Correction

The Employer/Bureau is responsible for correcting and resubmitting data reported as faulty. See Sections 2.5 and 2.6 for details of Acknowledgement Reports generated by the EDI Translation Service and HMRC.

Acknowledgement Reports from the EDI Translation Service will quote the Interchange Control Reference (ICR), and also the PAYE Scheme.

Acknowledgement Reports from HMRC will quote the PAYE Scheme.

In both cases the Employer/Bureau will then be expected to correct and resubmit the data.

**APPENDIX A – FPS CHARACTER SETS**

**Any message containing characters outside of the following character sets will be classed as an error and will be reported to the sender. e.g. ~ |**

**N.B.** EDIFACT uses the characters + : ? and ' to identify the position of the business data in the segment and consequently the meaning of the data.

The ? is used as a release character immediately preceding one of the characters ' + : ? to restore their normal meaning, e.g. O?'CONNOR means O'CONNOR.

		<i>Employer Name</i>	<i>Employer PAYE Reference, Address Line, Foreign Country &amp; Payroll Id</i>	<i>Title</i>	<i>Surname, Forename &amp; Second Forename</i>	<i>UK Postcode, Car Identifier</i>	<i>Make &amp; Model of Car</i>
<b>Character / Set</b>		<b>Set A</b>	<b>Set B</b>	<b>Set C</b>	<b>Set D</b>	<b>Set E</b>	<b>Set F</b>
Letters, lower case	<b>a to z</b>	Y	Y	Y	Y	Y	Y
Letters, upper case	<b>A to Z</b>	Y	Y	Y	Y	Y	Y
Numerals	<b>0 to 9</b>	Y	Y			Y	Y
Space character		Y	Y	Y	Y	Y	Y
Full Stop	.	Y	Y	Y			Y
Comma	,	Y	Y				
Hyphen/minus sign	-	Y	Y	Y	Y		Y
Opening parenthesis	(	Y	Y				Y
Closing parenthesis	)	Y	Y				Y
Oblique stroke (forward slash)	/	Y	Y				Y
Equals sign	=	Y	Y				
Exclamation mark	!	Y	Y				
Quotation Mark	"	Y	Y				
Percentage sign	%	Y	Y				
Ampersand	&	Y	Y				
Asterisk	*	Y	Y				
Semi-colon	;	Y	Y				
Less than sign	<	Y	Y				
Greater than sign	>	Y	Y				
Apostrophe	'	Y	Y	Y	Y		
Plus sign	+	Y	Y				
Colon	:	Y	Y				
Question Mark	?	Y	Y				
Backslash	\	Y					
Open square bracket	[	Y					
Close square bracket	]	Y					
“At” sign	@	Y					
Dollar sign	\$	Y					
Number sign (Hash sign)	#	Y					
Circumflex	^	Y					
Opening braces	{	Y					
Closing braces	}	Y					
Underscore	_	Y					

**APPENDIX B –National Insurance Number Prefix Validation**

**National Insurance Number Prefix Validation Rules**

1. The characters D, F, I, Q, U and V are not used as either the first or second letter of a NINO prefix.
2. The letter O is not used as the second letter of a NINO prefix.
3. Prefixes BG, GB, KN, NK, NT, TN and ZZ are not to be used.