HM Revenue & Customs

EB5 (PAYE) / EYU14

Message Implementation Guidelines For Earlier Year Update 13/14

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Document History

Version	Author	Date	Comments
1.0	Tony Burns	28/06/2013	Original
1.1	Tony Burns	18/11/2013	Minor documentation corrections
1.2	Tony Burns	12/09/2016	Amended to change Appendix C

Glossary of Terms

Term	Description
AORef	Employer Accounts Office Reference
ASPP	Additional Statutory Paternity Pay
Bureau	An organisation transmitting PAYE information on behalf of a PAYE employer
EAS	Employer Alignment Submission
ECON	Employer's Contracted Out Number
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
OSPP	Ordinary Statutory Paternity Pay
PAYE Scheme	HMRC Office Number followed by the Employer PAYE Reference
RTI	Real Time Information
SAP	Statutory Adoption Pay
SCON	Scheme Contracted Out Number
SMP	Statutory Maternity Pay
SSP	Statutory Sick Pay
Trading Partner	An EDI term for the Employer or Bureau exchanging data with HMRC
Vendor ID	A unique number allocated by HMRC to Software Developers

1. GETTING STARTED

1.1. Who Should Read This?

This document is aimed at everyone involved in the development of the Earlier Year Update for Tax Year 2013/14 (EYU14) via EDI, particularly software designers and programmers producing the software for the EYU message.

1.2. What is this Message About?

The Earlier Year Update (EYU14) 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 update employee's payments for the previous Tax Year.

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

For EYU monetary values enter the difference, expressed in pence, between the Year to Date figure originally submitted on the employee's final FPS for the year and what the figure should be. For example:

- enter 50000 - if you recorded £500.00 too **little** pay on the employee's payroll record
- enter -20000 - if you recorded £200.00 too **much** pay on the employee's payroll record.

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 and includes Year to Date figures.

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 EYU14 can be submitted from 20th April 2014 and the data correction relates to the previous Tax Year, e.g. an EYU14 submitted on 20 April 2014 would relate to Tax Year 06 April 2013 to 05 April 2014.

1.4. Summary of Changes

EYU14 is a new year-related version of EYU for Tax Year 2013/14. This section documents the changes since the EYU message for the tax year 2012/2013. The data content has been updated to meet the 2013/2014 requirements as detailed below. The structure of the EYU message provided within this document is unchanged from the message published in the EYU13 MIG.

Section	Rule No/ Qualifier	Segment Name	Change
4	n/a	Branching Diagram	Structure of Group 4 changed to accommodate new Data Items.
5.1.3	10/329	Date of Birth	Validation change to optional unless not 'Payment to a Non-Individual' when it is mandatory
5.1.3	18A	Related Tax Year	Value changed to 2014
5.1.3	55	Tax Code	Removal of value 'FT' from the allowable values
5.1.3	129/172	Gross Earnings For NICS	New Data Item
5.1.3	130 to 135	AT-LEL-EYU, LEL-to-PT-EYU, PT-to-UAP-EYU, UAP–to-UEL-EYU, Total of Employer NI Contributions-EYU, and Employees Contributions on all earnings-EYU	Segment/Record Name amended from 'TAX2/MOA2' to 'TAX3/MOA3'
5.1.3	143	NIC Refund	Segment/Record Name amended from 'ATT6' to 'ATT5'
5.1.3	144	Scheme Contracted Out Number (SCON)	New Data Item
5.1.3	146	Trivial Commutation Payment Type	New Data Item
5.1.3	147/228	Payment to a Non-Individual	New Data Item
5.1.3	n/a	Trivial Commutation Payment Group	New group which can occur up to 3 times and contains rules 146 and 148
5.1.3	148/173	Trivial Commutation Payment Amount	New Data Item
5.1.3	160/175	Employee Pension Contributions-EYU	New Data Item
5.1.3	161/176	Pension Contributions Not Net-EYU	New Data Item
5.1.3	165/174	Benefits Taxed Via Payroll-EYU	New Data Item
5.1.3	T1	Vendor ID	Rule changed to recommend inclusion in all submissions.
6.1 & 6.2	As above	GFF & EDIFACT Tables	Changes outlined above included
App B	n/a	Modulus 19 Calculation	Changed to include SCON.

1.4.1. Changes at Version 1.1

Section 5.1.3 Validation Rules: Rules 55A & 56 corrected to show ATT6 instead of ATT4.

Section 6.2 EDIFACT Layout: Element NAD+EP changed from Mandatory to Optional.

1.4.2. Changes from Version 1.1 to Version 1.2

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

Documentation:

- **APPENDIX C – 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.

2. PROCESS OVERVIEW

2.1. The Earlier Year Update

This document explains how employers can send their Earlier Year Update by EDI.

There are separate EDI Message Implementation Guidelines for the Employer Payment Summary (EPS), Employer Alignment Submission (EAS), Full Payment Submission (FPS), 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 includes 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.

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.

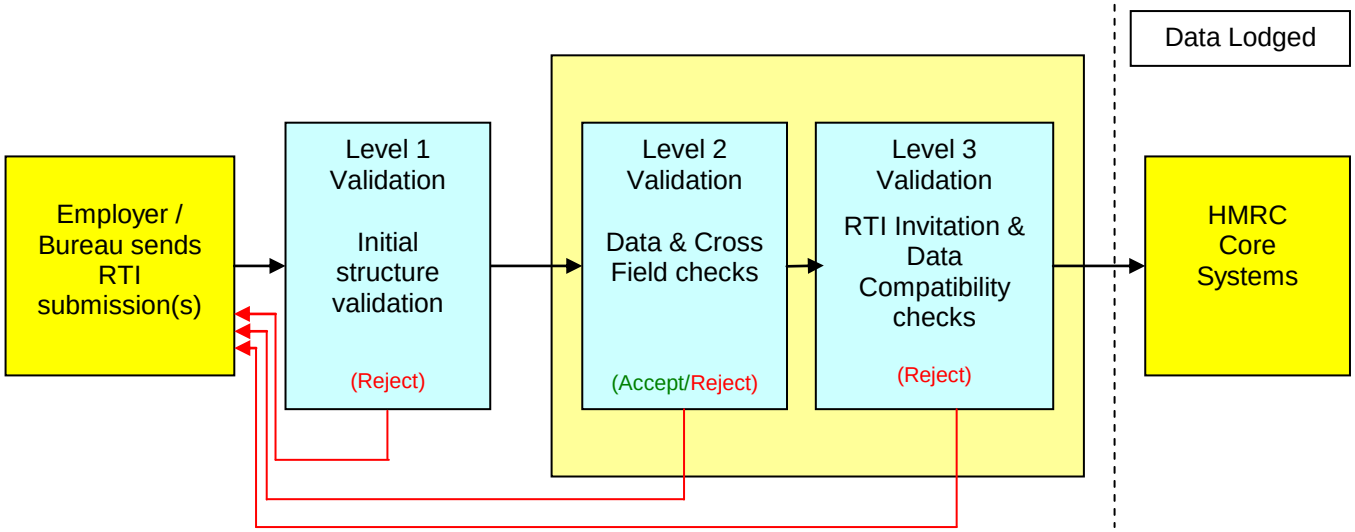
An Acknowledgement Report from Level 1 is emailed to the sender to report the rejection of each submission. Success reports are not generated at this level of validation.

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 3600or 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:

EYU14 Sample Lev1and2 Ack.csv

2.4.2. Acknowledgement Reports from 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:

EYU14 Sample Level 3 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:

http://www.hmrc.gov.uk/ebu/rec_scheme.htm

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

Online Services Helpdesk: 0300 200 3600 or helpdesk@ir-efile.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 RTI message types 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 EYU14 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 EDIFACT interchanges.

Interchanges within the transmission file can be for any RTI message types, 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 EYU14 messages; there must not be a mix of messages within the one interchange.

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 EYU14 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 EYU14 for Employer 1
UNH - UNT for EYU14 for Employer 2
UNH - UNT for EYU14 for Employer 3
UNZ

Example 2.

Transmission File 1:
UNA, UNB, UNH - UNT, UNZ for EYU14 for Employer 1
UNA, UNB, UNH - UNT, UNZ for EPS15 for Employer 2
UNA, UNB, UNH - UNT, UNZ for NVREQ for Employer 3

Example 3.

Transmission File 1: UNA, UNB, UNH - UNT, UNZ for EYU14 for Employer 1

Transmission File 2: UNA, UNB, UNH - UNT, UNZ for EPS15 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.

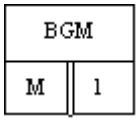
4. THE EYU14 MESSAGE

The following page shows the EYU14 branching diagram which, on the whole, applies to both the GFF interchange and the EDIFACT message.

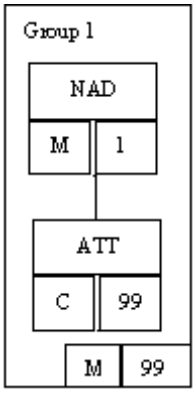
The UNH and UNT segments, shown on the branching diagram, only apply to the EDIFACT message; they do not apply to the GFF interchange, which starts with a 4* header record and is followed by a BGM1 record.

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.

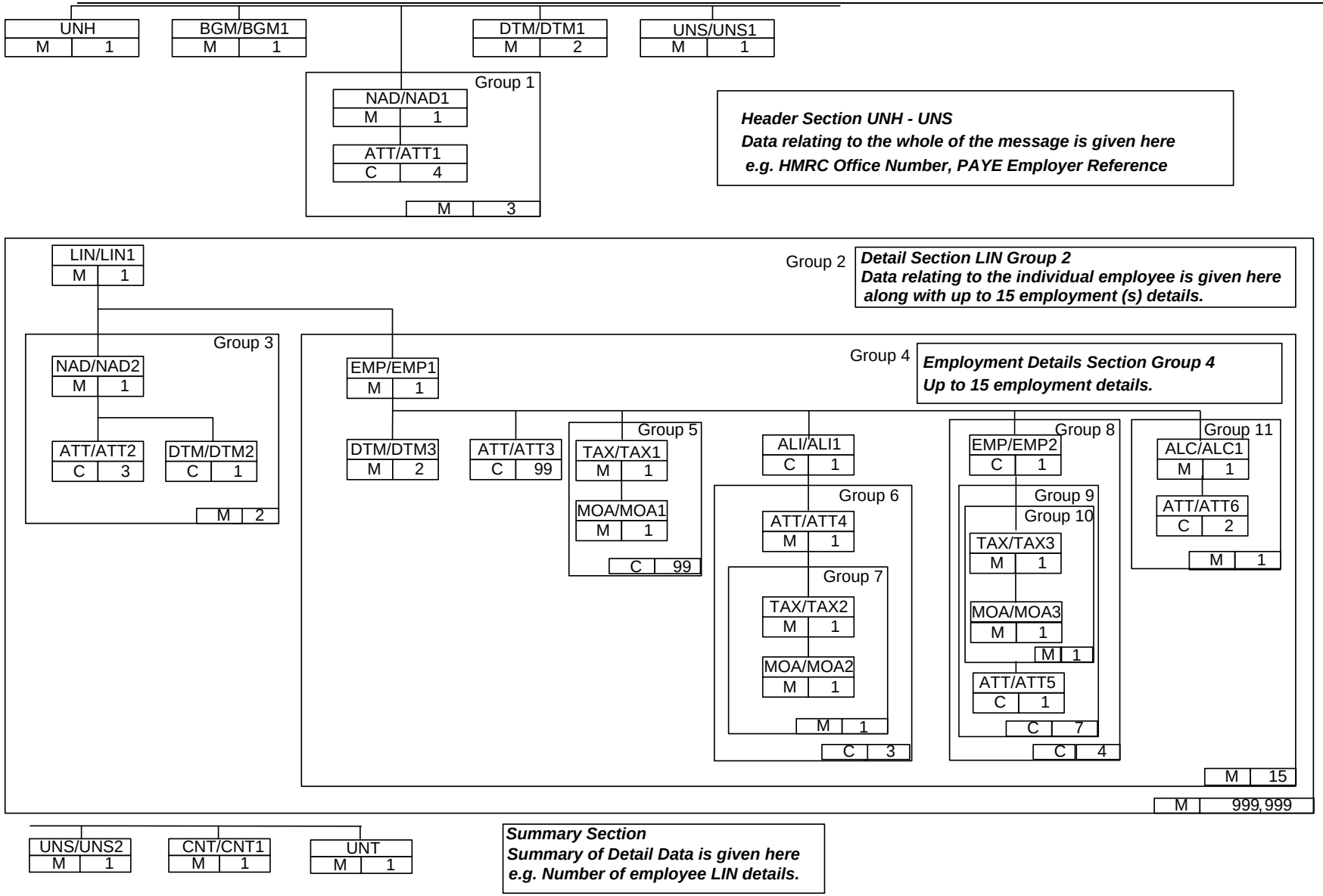


A segment group is shown enclosed in its group box, with the mandatory or Optional status of the group and the number of times it may occur given in the bottom right hand corner.

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 EYU14 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	NAD+BG'
ATT1 7 AZ12345	ATT+ZZZ++7:2:IR:AZ12345'
ATT1 103 123PQ7654321X	ATT+ZZZ++103:2:IR:123PQ7654321X
NAD1A TC	NAD+TC'
ATT1 17 123	ATT+ZZZ++17:2:IR:123'


UNH M 1
BGM/BGM1 M 1
DTM/DTM1 M 2
UNS/UNS1 M 1
Group 1
NAD/NAD1 M 1
ATT/ATT1 C 4
M 3
Header Section UNH - UNS
Data relating to the whole of the message is given here
e.g. HMRC Office Number, PAYE Employer Reference
LIN/LIN1 M 1
Group 2
Detail Section LIN Group 2
Data relating to the individual employee is given here along with up to 15 employment (s) details.
Group 3
NAD/NAD2 M 1
ATT/ATT2 C 3
DTM/DTM2 C 1
M 2
Group 4
Employment Details Section Group 4
Up to 15 employment details.
EMP/EMP1 M 1
DTM/DTM3 M 2
ATT/ATT3 C 99
Group 5
TAX/TAX1 M 1
MOA/MOA1 M 1
C 99
ALI/ALI1 C 1
Group 6
ATT/ATT4 M 1
Group 7
TAX/TAX2 M 1
MOA/MOA2 M 1
M 1
C 3
Group 8
EMP/EMP2 C 1
Group 9
Group 10
TAX/TAX3 M 1
MOA/MOA3 M 1
M 1
ATT/ATT5 C 1
C 7
C 4
Group 11
ALC/ALC1 M 1
ATT/ATT6 C 2
M 1
M 15
M 999,999
UNS/UNS2 M 1
CNT/CNT1 M 1
UNT M 1
Summary Section
Summary of Detail Data is given here
e.g. Number of employee LIN details.

5. EYU14 DATA ITEMS

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

The table also indicates the segments and qualifier used to contain each of the business fields/data items 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.

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. Address Lines 1 and 2 are mandatory if Start Date is present or NINO is absent.

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.

5.1.3. Validation Rules

Validation Rule/Data Item Number	EYU14 Field Name *Validation Rules* **Alpha** = A-Z (upper case) a-z (lower case), **Numeric** = 0-9 **Alphanumeric** = any character within the ***designated character sets – see Appendix A***	Maximum Field Length	Status	Format / Character Set	Segment / Record Name	Qualifier (incorrectly qualified segments will cause the message to be rejected)
1	**HMRC Office Number** *Must be Numeric in the range 001 – 999.* ***Leading zeros must be present.***	3	**Mandatory**	Numeric	ATT/ ATT1	17
2	**Employer PAYE Reference`** *Allowable characters are* shown in Character Set B *The first character must not be a space* *The combination of HMRC Office Number and Employer PAYE Reference must be valid for live submissions*	10	**Mandatory**	Alphanumeric	ATT/ ATT1	7

Validation Rule/Data Item Number	EYU14 Field Name *Validation Rules* **Alpha** = A-Z (upper case) a-z (lower case), **Numeric** = 0-9 **Alphanumeric** = any character within the ***designated character sets – see Appendix A***	Maximum Field Length	Status	Format / Character Set	Segment / Record Name	Qualifier (incorrectly qualified segments will cause the message to be rejected)
3	**Employer Accounts Office Reference Number** *The Employer Accounts Office Reference Number must be in the format* • *characters 1-3 must be numeric* • *character 4 must be 'P'* • *character 5 must be alpha* • *characters 6-12 must be numeric* • *character 13 must be numeric or 'X'* *Note: leading zero's should be used to pad out fields 1-3 and 6-13 if necessary*	13	**Mandatory**	Alphanumeric	ATT/ ATT1	103
4	**Employer Name** *Character 1 must be Alphanumeric and not a space; remaining characters must conform to Character Set A*	35	**Mandatory**	Alphanumeric	NAD/ NAD1	BG

Validation Rule/Data Item Number	EYU14 Field Name *Validation Rules* **Alpha** = A-Z (upper case) a-z (lower case), **Numeric** = 0-9 **Alphanumeric** = any character within the ***designated character sets – see Appendix A***	Maximum Field Length	Status	Format / Character Set	Segment / Record Name	Qualifier (incorrectly qualified segments will cause the message to be rejected)
5	**National Insurance Number** *Should be provided if available to the Employer* *Must be valid format If present:* • *Characters 1 & 2 must be alpha and must be a valid prefix – See Appendix C* • *Characters 3 – 8 must be numeric* • *Character 9 must be A, B, C, D or space*	9	Optional	Alphanumeric	ATT/ ATT2	11
5A	**Title** *Character 1 must be Alpha and not a space; remaining characters must conform to Character Set of C.*	35	Optional	Alpha	NAD/ NAD2	BV
6	**Surname or Family Name** *Character 1 must be Alpha and not a space; remaining characters must conform to Character Set D.*	35	**Mandatory**	Alpha	NAD/ NAD2	BV
7	**Forename or Given Name** *Character 1 must be Alpha and not a space; remaining characters must conform to Character Set D.*	35	**Mandatory**	Alpha	NAD/ NAD2	BV

Validation Rule/Data Item Number	EYU14 Field Name *Validation Rules* **Alpha** = A-Z (upper case) a-z (lower case), **Numeric** = 0-9 **Alphanumeric** = any character within the ***designated character sets – see Appendix A***	Maximum Field Length	Status	Format / Character Set	Segment / Record Name	Qualifier (incorrectly qualified segments will cause the message to be rejected)
9	**Second Forename or Given Name** *Character 1 must be Alpha and not a space; remaining characters must conform to Character Set D.* *Must not be present if Forename or Given Name not present*	35	Optional	Alpha	NAD/ NAD2	BV
10	**Date of Birth** ***Mandatory if Payment to a Non-Individual not present****Must be a valid calendar date in the appropriate format.* *Must be today or earlier.* *Must be later than 130 years before today*	8	**Optional**	Numeric	DTM/ DTM2	329
11	**Current Gender** *Must be 'F' or 'M'* *If Current Gender = "M", NILetter-EYU cannot be B, E, O or T*	1	**Mandatory**	Alpha	ATT/ ATT2	9
12	**Passport Number** *If present must conform to Character Set B.*	35	Optional	Alphanumeric	ATT/ ATT2	201

Validation Rule/Data Item Number	EYU14 Field Name *Validation Rules* **Alpha** = A-Z (upper case) a-z (lower case), **Numeric** = 0-9 **Alphanumeric** = any character within the ***designated character sets – see Appendix A***	Maximum Field Length	Status	Format / Character Set	Segment / Record Name	Qualifier (incorrectly qualified segments will cause the message to be rejected)
13	**Address Line 1** ***Mandatory if any Start Date is present or NINO* is absent** *If present must conform to designated Character Set B* *First Character must be 0-9, A-Z or a-z.* *n.b. must be present if Foreign Country is present*	35	Optional	Alphanumeric	NAD/ NAD2	BV
14	**Address Line 2** ***Mandatory if any Start Date is present or NINO is absent*** *Cannot be present if Address Line 1 is absent* *If present must conform to Character Set B* *First Character must be 0-9, A-Z or a-z.* *n.b. must be present if Foreign Country is present*	35	Optional	Alphanumeric	NAD/ NAD2	BV
15	**Address Line 3** *Cannot be present if Address Line 2 is absent* *If present must conform to Character Set B* *First Character must be 0-9, A-Z or a-z.*	35	Optional	Alphanumeric	NAD/ NAD2	BV

Validation Rule/Data Item Number	EYU14 Field Name *Validation Rules* **Alpha** = A-Z (upper case) a-z (lower case), **Numeric** = 0-9 **Alphanumeric** = any character within the ***designated character sets – see Appendix A***	Maximum Field Length	Status	Format / Character Set	Segment / Record Name	Qualifier (incorrectly qualified segments will cause the message to be rejected)
16	**Address Line 4** *Cannot be present if Address Line 3 is absent* *If present must conform to Character Set B* *First Character must be 0-9, A-Z or a-z.*	35	Optional	Alphanumeric	NAD/ NAD2	BV
17	**UK Postcode** *If present must be Alphanumeric conforming to Character Set E.* *First character must not be space.* *n.b. must not be present if Foreign Country is present*	10	Optional	Alphanumeric	NAD/ NAD2	BV
18	**Foreign Country** *If present must be Alphanumeric conforming to Character Set B.* *First character must be alpha (A-Z or a-z)* *If present Address Lines 1 & 2 must be present* *Must not be present If UK Postcode is present.*	35	Optional	Alphanumeric	NAD/ NAD2	BV

Validation Rule/Data Item Number	EYU14 Field Name *Validation Rules* **Alpha** = A-Z (upper case) a-z (lower case), **Numeric** = 0-9 **Alphanumeric** = any character within the ***designated character sets – see Appendix A***	Maximum Field Length	Status	Format / Character Set	Segment / Record Name	Qualifier (incorrectly qualified segments will cause the message to be rejected)
18A	**Related Tax Year** - *(Income Tax Year to which submission relates)* *Must be 2014*	4	**Mandatory**	Numeric	DTM/ DTM1	166

Validation Rule/Data Item Number	EYU14 Field Name *Validation Rules* **Alpha** = A-Z (upper case) a-z (lower case), **Numeric** = 0-9 **Alphanumeric** = any character within the ***designated character sets – see Appendix A***	Maximum Field Length	Status	Format / Character Set	Segment / Record Name	Qualifier (incorrectly qualified segments will cause the message to be rejected)
24	**Start Date** *If present 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* ***OR*** *If present Annual Amount of Occupational Pension must be > 0* *Must be a valid calendar date in the appropriate format.* *For live files must be no later than current date plus 30 days or earlier, i.e. any date in the past allowed* *For test files must be in the current Tax Year + 1 or earlier* *If present Address Lines 1 and 2 must be present*	8	Optional	Numeric	DTM /DTM3	330

Validation Rule/Data Item Number	EYU14 Field Name *Validation Rules* **Alpha** = A-Z (upper case) a-z (lower case), **Numeric** = 0-9 **Alphanumeric** = any character within the ***designated character sets – see Appendix A***	Maximum Field Length	Status	Format / Character Set	Segment / Record Name	Qualifier (incorrectly qualified segments will cause the message to be rejected)
24A	**Starting Declaration** *Must not be present if any of:* • *Annual Amount of Occupational Pension is present or* • *Intend to Stay 183 days or more or* • *Intend to Stay less than 183 days or* • *Intend to work both in and out of the UK* *are present* ***OTHERWISE Mandatory if Start Date is present*** *Must be 'A', 'B' or 'C'* *A (This is my first job since 6th April)* *B (This is my only job)* *C (I have another job or pension)*	1	Optional	Alpha	ATT/ ATT3	5
27	**Indicator of Student Loan deduction needed** *If present must be 'Y'*	1	Optional	Alpha	ATT/ ATT3	21

Validation Rule/Data Item Number	EYU14 Field Name *Validation Rules* **Alpha** = A-Z (upper case) a-z (lower case), **Numeric** = 0-9 **Alphanumeric** = any character within the ***designated character sets – see Appendix A***	Maximum Field Length	Status	Format / Character Set	Segment / Record Name	Qualifier (incorrectly qualified segments will cause the message to be rejected)
28	**Intend to Stay 183 days or more** *If present must be 'Y'* *Only 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 may be present if the employee is seconded to work in the UK.*	1	Optional	Alpha	ATT/ ATT3	202
29	**Intend to Stay less than 183 days** *If present must be 'Y'* *Only 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 may be present if the employee is seconded to work in the UK.*	1	Optional	Alpha	ATT/ ATT3	203
30	**Intend to work both in and out of the UK** *If present must be 'Y'* *Only 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 may be present if the employee is seconded to work in the UK*	1	Optional	Alpha	ATT/ ATT3	204

Validation Rule/Data Item Number	EYU14 Field Name *Validation Rules* **Alpha** = A-Z (upper case) a-z (lower case), **Numeric** = 0-9 **Alphanumeric** = any character within the ***designated character sets – see Appendix A***	Maximum Field Length	Status	Format / Character Set	Segment / Record Name	Qualifier (incorrectly qualified segments will cause the message to be rejected)
31	**EEA Citizen** *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* *If present must be 'Y'*	1	Optional	Alpha	ATT/ ATT3	60
31A	**Indicator that this is an EPM6 (Modified) scheme** *If present must be 'Y'*	1	Optional	Alpha	ATT/ ATT3	61
33	**Employee Receiving Occupational Pension Because is a Recently Bereaved Spouse/Civil Partner** *If present must be 'Y'*	1	Optional	Alpha	ATT/ ATT3	205
34	**Annual Amount of Occupational Pension** *Must be present if Employee Receiving Occupational Pension Because is a Recently Bereaved Spouse/Civil Partner is present* *If present, must be greater than or equal zero*	11 (pence)	Optional	numeric	TAX/ MOA TAX1/ MOA1	151
38	**Payroll ID** *If present must conform to Character Set B.* *First character must not be a space.*	35	Optional	Alphanumeric	ATT/ ATT3	19

Validation Rule/Data Item Number	EYU14 Field Name *Validation Rules* **Alpha** = A-Z (upper case) a-z (lower case), **Numeric** = 0-9 **Alphanumeric** = any character within the ***designated character sets – see Appendix A***	Maximum Field Length	Status	Format / Character Set	Segment / Record Name	Qualifier (incorrectly qualified segments will cause the message to be rejected)
41	**Date of Leaving** *Must be a valid calendar date in the appropriate format.* *For live files must be later than the start of the Related Tax Year minus 6 and not exceed 30 days after current date.* *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*	8	Optional	Numeric	DTM/ DTM3	337
55	**Tax Code** *Tax code operated on this payment.* *Valid formats are:* *1) nnnnnnx* *where nnnnnn is in the range 1 to 999999 and x is one of L, P, T or Y. Leading zeros are not allowed, e.g. 00467L is invalid* *2) Knnnnnn* *where nnnnnn is in the range 1 to 999999* *Leading zeros are not allowed, e.g. K005 is invalid* *3) BR, 0T, D0, D1, or NT* ***NB** Leading zeros are not allowed except for code 0T.* *e.g. 00467L and K005 are invalid.*	7	**Mandatory**	Alphanumeric	ALC/ ALC1	4

Validation Rule/Data Item Number	EYU14 Field Name *Validation Rules* **Alpha** = A-Z (upper case) a-z (lower case), **Numeric** = 0-9 **Alphanumeric** = any character within the ***designated character sets – see Appendix A***	Maximum Field Length	Status	Format / Character Set	Segment / Record Name	Qualifier (incorrectly qualified segments will cause the message to be rejected)
55A	**Scottish Variable Rate (SVR) Indicator** *Not used - Reserved for future use*	1	Optional	Alpha	ATT/ ATT6	1
56	**Week 1 / Month 1 Indicator** *(Tax code basis is non cumulative)* *If present must be 'Y'* *If present Tax Code must also be present*	1	Optional	Alpha	ATT/ ATT6	2
74	**Partner Surname or Family Name** ***Mandatory if Partner Details applicable*** *If present:* *Character 1 must be Alpha and not a space;* *Remaining characters must conform to the Character Set D.* ***Additional Statutory Paternity Pay-EYU must be present***.	35	Optional	Alphanumeric	NAD/ NAD2	EP
75	**Partner Forename or Given Name** ***Mandatory if Partner Surname or Family Name is present*** *If present:* *Character 1 must be Alpha and not a space;* *Remaining characters must conform to character set of D.* *Additional Statutory Paternity Pay-EYU must be present*.	35	Optional	Alphanumeric	NAD/ NAD2	EP

Validation Rule/Data Item Number	EYU14 Field Name *Validation Rules* **Alpha** = A-Z (upper case) a-z (lower case), **Numeric** = 0-9 **Alphanumeric** = any character within the ***designated character sets – see Appendix A***	Maximum Field Length	Status	Format / Character Set	Segment / Record Name	Qualifier (incorrectly qualified segments will cause the message to be rejected)
77	**Partner Second Forename or Given Name** *If present:* *Character 1 must be Alpha and not a space; remaining characters must conform to Character Set of D.* *Partner Forename or Given Name must be present*. *Additional Statutory Paternity Pay-EYU must be present*.	35	Optional	Alphanumeric	NAD/ NAD2	EP
78	**Partner National Insurance Number** *Must be valid format if present:* *Characters 1 & 2 must be alpha and must be a valid prefix – See Appendix C* *Characters 3 – 8 must be numeric* *Character 9 must be A, B, C, D or space* *Additional Statutory Paternity Pay-EYU must be present*.	9	Optional	Alphanumeric	ATT/ ATT2	217

Validation Rule/Data Item Number	EYU14 Field Name *Validation Rules* **Alpha** = A-Z (upper case) a-z (lower case), **Numeric** = 0-9 **Alphanumeric** = any character within the ***designated character sets – see Appendix A***	Maximum Field Length	Status	Format / Character Set	Segment / Record Name	Qualifier (incorrectly qualified segments will cause the message to be rejected)
110	**Employer Contracted Out Number (ECON)** ***Mandatory if NILetter-EYU is one of: D, E, L, N, O.*** *If present format must be:* 1. *Character 1 must be alpha - "E".* 2. *Characters 2 - 8 must be numeric in the range 3000000 - 3999999.* 3. *Character 9 must be Alpha.* *The 9th character must pass the modulus 19 check (see Appendix B)*	9	Optional	Alphanumeric	ATT/ ATT1	6
120	**Taxable Pay-EYU** *Taxable pay including taxable benefits undertaken through payroll*	11 (pence) plus –ve sign	Optional	Numeric	TAX/ MOA TAX1/ MOA1	153
121	**Tax** *Value of tax deducted or refunded from this payment*	12 (pence) plus –ve sign	Optional	Numeric	TAX/ MOA TAX1/ MOA1	165

Validation Rule/Data Item Number	EYU14 Field Name *Validation Rules* **Alpha** = A-Z (upper case) a-z (lower case), **Numeric** = 0-9 **Alphanumeric** = any character within the ***designated character sets – see Appendix A***	Maximum Field Length	Status	Format / Character Set	Segment / Record Name	Qualifier (incorrectly qualified segments will cause the message to be rejected)
122	**Student Loan Repayment-EYU** *Value of Student Loan Repayment* *Must be a whole pounds figure expressed in pence,* *e.g. £45.00 would be expressed as 4500*	7 (pence) plus –ve sign	Optional	Numeric	TAX/ MOA TAX1/ MOA1	164
123	**Statutory Sick Pay (SSP)-EYU**	6 (pence) plus –ve sign	Optional	Numeric	TAX/ MOA TAX1/ MOA1	66
124	**Statutory Maternity Pay (SMP)-EYU** *If present, Current Gender must be female (F)*	8 (pence) plus –ve sign	Optional	Numeric	TAX/ MOA TAX1/ MOA1	65
125	**Ordinary Statutory Paternity Pay (OSPP)-EYU**	8 (pence) plus –ve sign	Optional	Numeric	TAX/ MOA TAX1/ MOA1	126

Validation Rule/Data Item Number	EYU14 Field Name *Validation Rules* **Alpha** = A-Z (upper case) a-z (lower case), **Numeric** = 0-9 **Alphanumeric** = any character within the ***designated character sets – see Appendix A***	Maximum Field Length	Status	Format / Character Set	Segment / Record Name	Qualifier (incorrectly qualified segments will cause the message to be rejected)
126	**Statutory Adoption Pay (SAP)-EYU**	8 (pence) plus –ve sign	Optional	Numeric	TAX/ MOA TAX1/ MOA1	127
127	**Additional Statutory Paternity Pay (ASPP)-EYU**	8 (pence) plus –ve sign	Optional	Numeric	TAX/ MOA TAX1/ MOA1	136
128 – 135	**The NI Letters and Values–EYU group consists of rules 128 to 135, 143 and 144.** **This group can occur up to 4 times for each employment.** **If there is no NI Category the group is not needed.** **If an NI Category is supplied all data items within the group become Mandatory, except rule 143, which has additional rules applied.**					

Validation Rule/Data Item Number	EYU14 Field Name *Validation Rules* **Alpha** = A-Z (upper case) a-z (lower case), **Numeric** = 0-9 **Alphanumeric** = any character within the ***designated character sets – see Appendix A***	Maximum Field Length	Status	Format / Character Set	Segment / Record Name	Qualifier (incorrectly qualified segments will cause the message to be rejected)
128	**NILetter-EYU *(up to 4 NI Categories can be provided for each employment)*** *Valid table letters are A, B, C, D, E, J, L, N, O, Q, R, T, W, X* *(Letters A-Z, but not F, G, H, I, K, M, P, S, U, V, Y Z)* *If Current Gender is male (M), NI Letter cannot contain B, E, O or T* *NI Category Letter must be unique within the NI Letters and Values group, within each employment*	1	Optional	Alpha	EMP/ EMP2	A – Z (as listed)
129	**Gross Earnings For NICs** ***Mandatory if valid NI Category present***	11 (pence) plus –ve sign	Optional	Numeric	TAX/ MOA TAX3/ MOA3	172
130	**AT-LEL-EYU** ***Mandatory if valid NI Category present*** *Must be a whole pounds figure expressed in pence,* *e.g. £45.00 would be expressed as 4500* *Must be zero if NILetter-EYU is 'X'*	6 (pence) plus –ve sign	Optional	Numeric	TAX/ MOA TAX3/ MOA3	20

Validation Rule/Data Item Number	EYU14 Field Name *Validation Rules* **Alpha** = A-Z (upper case) a-z (lower case), **Numeric** = 0-9 **Alphanumeric** = any character within the ***designated character sets – see Appendix A***	Maximum Field Length	Status	Format / Character Set	Segment / Record Name	Qualifier (incorrectly qualified segments will cause the message to be rejected)
131	**LEL-to-PT-EYU** ***Mandatory if valid NI Category present*** *Monetary value expressed in pence,* *e.g. £45.75 would be expressed as 4575* *Must be zero if NILetter-EYU is 'X'*	6 (pence) plus –ve sign	Optional	Numeric	TAX/ MOA TAX3/ MOA3	16
132	**PT-to-UAP-EYU** ***Mandatory if valid NI Category present*** *Monetary value expressed in pence,* *e.g. £45.75 would be expressed as 4575* *Must be zero if NILetter-EYU is 'X'*	7 (pence) plus –ve sign	Optional	Numeric	TAX/ MOA TAX3/ MOA3	14
133	**UAP–to-UEL-EYU** ***Mandatory if valid NI Category present*** *Monetary value expressed in pence,* *e.g. £45.75 would be expressed as 4575* *Must be zero if NILetter-EYU is 'X'*	7 (pence) plus –ve sign	Optional	Numeric	TAX/ MOA TAX3/ MOA3	15

Validation Rule/Data Item Number	EYU14 Field Name *Validation Rules* **Alpha** = A-Z (upper case) a-z (lower case), **Numeric** = 0-9 **Alphanumeric** = any character within the ***designated character sets – see Appendix A***	Maximum Field Length	Status	Format / Character Set	Segment / Record Name	Qualifier (incorrectly qualified segments will cause the message to be rejected)
134	**Total of Employer NI Contributions-EYU** ***Mandatory if valid NI Category present*** *Must be zero if NILetter-EYU is 'X'*	11 (pence) plus –ve sign	Optional	Numeric	TAX/ MOA TAX3/ MOA3	167
135	**Employees Contributions on all earnings-EYU** ***Mandatory if valid NI Category present*** *Must be zero if NILetter-EYU is 'X', 'C' or 'W'.*	11 (pence) plus –ve sign	Optional	Numeric	TAX/ MOA TAX3/ MOA3	169
143	**NIC Refund** ***Mandatory if Employees Contributions on all Earnings-EYU < 0*** ***Must not be present if Employees Contributions on all Earnings-EYU is > = 0*** *If present must be 'Y' or 'N'*	1	Optional	Alpha	ATT/ATT5	234

Validation Rule/Data Item Number	EYU14 Field Name *Validation Rules* **Alpha** = A-Z (upper case) a-z (lower case), **Numeric** = 0-9 **Alphanumeric** = any character within the ***designated character sets – see Appendix A***	Maximum Field Length	Status	Format / Character Set	Segment / Record Name	Qualifier (incorrectly qualified segments will cause the message to be rejected)
144	**Scheme Contracted Out Number (SCON)** *If present format must be:* 1. *Character 1 must be alpha - "S".* 2. *Characters 2 - 8 must be numeric* 3. *Character 9 must be Alpha excluding G,I,O,S,U,V,Z* *The 9th character must pass the modulus 19 check (see Appendix B)*	9	Optional	Alphanumeric	EMP/ EMP2	A-Z (as per Rule 128)
146 - 148	**The Trivial Commutation group consists of Rules 146 - 148 This group can occur up to 3 times for each employment. Each Trivial Commutation Payment Type must be unique within the group**					
146	**Trivial Commutation Payment Type** *If present must be 'A', 'B' or 'C':* *A – Trivial Commutation lump sums (TCLS)* *B – Small pot lump sum payments from personal pension schemes* *C - Small pot lump sum payments from occupational pension schemes*	1	Optional	Alpha	ATT/ ATT4	A B or C

Validation Rule/Data Item Number	EYU14 Field Name *Validation Rules* **Alpha** = A-Z (upper case) a-z (lower case), **Numeric** = 0-9 **Alphanumeric** = any character within the ***designated character sets – see Appendix A***	Maximum Field Length	Status	Format / Character Set	Segment / Record Name	Qualifier (incorrectly qualified segments will cause the message to be rejected)
147	**Payment to a Non-Individual** *If present must be 'Y'.*	1	Optional	Alpha	ATT/ ATT3	228
148	**Trivial Commutation Payment Amount** ***Mandatory if Trivial Commutation Payment Type present*** *Must be a whole pounds figure expressed in pence,* *e.g. £45.00 would be expressed as 4500*	7 (pence) Plus –ve sign	Optional	Numeric	TAX/ MOA TAX2/ MOA2	173
160	**Employee Pension Contributions-EYU** *Value of employee pension contributions paid under 'net pay arrangements'*	11 (pence) plus –ve sign	Optional	Numeric	TAX/ MOA TAX1/ MOA1	175
161	**Employee Contributions Not Net-EYU** *Value of employee pension contributions that are not paid under 'net pay arrangements'*	11 (pence) plus –ve sign	Optional	Numeric	TAX/ MOA TAX1/ MOA1	176

Validation Rule/Data Item Number	EYU14 Field Name *Validation Rules* **Alpha** = A-Z (upper case) a-z (lower case), **Numeric** = 0-9 **Alphanumeric** = any character within the ***designated character sets – see Appendix A***	Maximum Field Length	Status	Format / Character Set	Segment / Record Name	Qualifier (incorrectly qualified segments will cause the message to be rejected)
165	**Benefits Taxed Via Payroll-EYU** *Value of benefits taxed via the payroll*	11 (pence) plus –ve sign	Optional	Numeric	TAX/ MOA TAX1/ MOA1	174
T1	**Vendor ID** **Mandatory for Software Developers.** *Must be Numeric* *HMRC recommend that this should be included in all test and live submissions*	4	Optional	Numeric	ATT/ ATT1	49
T3	**Developer's Name** *This should be provided by the Software Developer when submitting test files.* *HMRC recommend this is included on live submissions to enable them to produce software vendor reports.* *If present must conform to Character Set B.*	35	Optional	Alphanumeric	ATT/ ATT1	55

Validation Rule/Data Item Number	EYU14 Field Name *Validation Rules* **Alpha** = A-Z (upper case) a-z (lower case), **Numeric** = 0-9 **Alphanumeric** = any character within the ***designated character sets – see Appendix A***	Maximum Field Length	Status	Format / Character Set	Segment / Record Name	Qualifier (incorrectly qualified segments will cause the message to be rejected)
T4	**Payroll Product Name** *This should be provided by the Software Developer when submitting test files.* *HMRC recommend this is included on live submissions to enable them to produce software vendor reports.* *If present must conform to Character Set B*	35	Optional	Alphanumeric	ATT/ ATT1	56
T5	**Payroll Product Version** *This should be provided by the Software Developer when submitting test files.* *HMRC recommend this is included on live submissions to enable them to produce software vendor reports.* *If present must conform to Character Set B*	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 EYU14.

These EYU14 records are made up of fixed-length fields which are delimited by a space character (not shown in table below).

Each EYU14 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.

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

00000000000000000000000000123456789	represents £1234567.89
-00000000000000000000000000123456789	represents -£1234567.89

For EYU monetary values enter the difference, expressed in pence, between the Year to Date figure originally submitted on the employee's final FPS for the year and what the figure should be. For example:

- enter 50000 - if you recorded £500.00 too **little** pay on the employee's payroll record
- enter -20000 - if you recorded £200.00 too **much** pay on the employee's payroll record.

The records and their contents used in the EYU14 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.

Record Name	Record Description	From	To	Format / Length	Record Contents		Notes
	Mandatory Record						
4 * Header	**Header Identifier**	1	4	an4	Must contain	****	
	Header Version	5	8	an4	Must contain	**001A**	
	Data Type	9	16	an8	Must contain	**EYU14**	
	Data Type Version	17	20	an4	Must contain	**1.0**	
	Data Type Release	21	21	a1	Must contain	Space	
	Sender Identification	22	56	an35	Must contain	SENDER ID	
	Recipient ID	57	91	an35	Must contain	**HMRC**	Or as advised during the registration process - see section 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	
GFF example: ****001AEYU14 1.0 SENDER ID					**HMRC**	**20140421093548000000000000001**	For Live transmissions
GFF example: ****001AEYU14 1.0 SENDER ID					**HMRC**	**1 20140421093548000000000000001**	For Test transmissions
	Mandatory Record						
BGM1	**Beginning of Message**	1	5		Must contain	**BGM1**	
	Form type	7	9	an3	Must contain	**29**	29 = qualifier for EYU14
GFF example: BGM1 29							

Record Name	Record Description	From	To	Format / Length	Record Contents		Notes
	Optional Record						
NAD1A	**Name and Address**	1	5		Must contain	**NAD1A**	
	Party qualifier	7	9	an3	Must contain	**SD**	SD = qualifier for Software Developer
	Address Line 1	11	189	an179	Must contain	Spaces	
GFF example: GFF example: NAD1A SD							
	Optional Record						
ATT1	**Attribute of Software Developer**	1	5		Must contain	**ATT1**	
	Attribute qualifier	7	9	an3	Must contain	**49**	49 = qualifier for Vendor ID
	Attribute	11	45	an35	Must contain	Vendor ID - format n..4	See Validation Rule T1
GFF example: ATT1 49 0001							
	Optional Record						
ATT1	**Attribute of Software Developer**	1	5		Must contain	**ATT1**	
	Attribute qualifier	7	9	an3	Must contain	**55**	55 = qualifier for Developer's Name
	Attribute	11	45	an35	Must contain	Developer's Name - format an..35	See Validation Rule T3
GFF example: ATT1 55 SOFTWARE DEVELOPERS LIMITED							
	Optional Record						
ATT1	**Attribute of Software Developer**	1	5		Must contain	**ATT1**	
	Attribute qualifier	7	9	an3	Must contain	**56**	56 = qualifier for Payroll Product Name
	Attribute	11	45	an35	Must contain	Payroll Product Name - format an..35	See Validation Rule T4
GFF example: ATT1 56 PAYROLL PRODUCT NAME							

Record Name	Record Description	From	To	Format / Length	Record Contents		Notes
	Optional Record						
ATT1	**Attribute of Software Developer**	1	5		Must contain	**ATT1**	
	Attribute qualifier	7	9	an3	Must contain	**57**	57 = qualifier for Payroll Product Version
	Attribute	11	45	an35	Must contain	Payroll Product Version - format an..35	See Validation Rule T5
GFF example: ATT1 57 6.1							
	Mandatory Record						
NAD1A	**Name and Address**	1	5		Must contain	**NAD1A**	**Required to qualify following ATT record**
	Party qualifier	7	9	an3	Must contain	**BG**	BG = qualifier for Employer
	Address Line 1	11	189	an179	Must contain	Spaces	
GFF example: NAD1A BG							
	Mandatory Record						
NAD1B	**Name and Address**	1	5		Must contain	**NAD1B**	
	Party Name	7	41	an35	Must contain	Employer Name – format an..35	See Validation Rule 4
	Postcode	43	52	an10	Must contain	Spaces	
GFF example: NAD1B EMPLOYER NAME							
	Mandatory Record						
ATT1	**Attribute of Employer**	1	5		Must contain	**ATT1**	
	Attribute qualifier	7	9	an3	Must contain	**7**	7 = qualifier for Employer PAYE Reference
	Attribute	11	45	an35	Must contain	Employer PAYE Reference – format an..10	See Validation Rule 2
GFF example: ATT1 7 AZ12345							
	Mandatory Record						
ATT1	**Attribute of Employer**	1	5		Must contain	**ATT1**	
	Attribute qualifier	7	9	an3	Must contain	**103**	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
GFF example: ATT1 103 123PQ7654321X							

Record Name	Record Description	From	To	Format / Length	Record Contents		Notes
	Optional Record						**This record is Optional.** **It should only be provided if an ECON needs to be included in the message**
ATT1	**Attribute of Employer**	1	5		Must contain	**ATT1**	
	Attribute qualifier	7	9	an3	Must contain	**6**	6 = qualifier for Employer Contracted Out Number (ECON)
	Attribute	11	45	an35	Must contain	Employer contracted out number (ECON)– format an9	See Validation Rule 110
GFF example: ATT1 6 E3101234D							
	Mandatory Record						
NAD1A	**Name and Address**	1	5		Must contain	**NAD1A**	**Required to qualify following ATT record**
	Party qualifier	7	9	an3	Must contain	**TC**	TC = qualifier for HMRC Office
	Spaces	11	189	an179	Must contain	Spaces	
GFF example: NAD1A TC							
	Mandatory Record						
ATT1	**Attribute of HMRC Office**	1	5		Must contain	**ATT1**	
	Attribute qualifier	7	9	an3	Must contain	**17**	17 = qualifier for HMRC Office Number
	Attribute	11	45	an35	Must contain	HMRC Office Number, 001 to 999	See Validation Rule 1
GFF example: ATT1 17 123							
	Mandatory Record						
DTM1	**Date and Time**	1	5		Must contain	**DTM1**	
	Date qualifier	7	9	an3	Must contain	**243**	243 = qualifier for Date of Message
	Date	11	45	an35	Must contain	Date of message - format CCYYMMDD	
	Date format qualifier	47	49	an3	Must contain	**102**	102 = qualifier for format CCYYMMDD
GFF example: DTM1 243 20140421				**102**			

Record Name	Record Description	From	To	Format / Length	Record Contents		Notes
	Mandatory Record						
DTM1	**Date and Time**	1	5		Must contain	**DTM1**	
	Date qualifier	7	9	an3	Must contain	**166**	166 = qualifier for Related Tax Year
	Date	11	45	an35	Must contain	Related Tax Year –must be 2014	See Validation Rule 18A
	Date format qualifier	47	49	an3	Must contain	**602**	602 = qualifier for format CCYY
GFF example: DTM1 166 2014 602							
	Mandatory Record						
UNS1	**Section Identifier**	1	5		Must contain	**UNS1**	
GFF example: UNS1							
	Mandatory Record						
LIN1	**Line Item**	1	5		Must contain	**LIN1**	
	Employee number within message	7	12	n6	Must contain	Employee number within this message – format n..6	
GFF example: LIN1 000001							
	Mandatory Record						
NAD2A	**Name and Address**	1	5		Must contain	**NAD2A**	
	Party qualifier	7	9	an3	Must contain	**BV**	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
GFF example: NAD2A BV 1 CARDBOARD LANE TELFORD SHROPSHIRE							

Record Name	Record Description	From	To	Format / Length	Record Contents		Notes
	Mandatory Record						
NAD2B	**Name and Address**	1	5		Must contain	**NAD2B**	
	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
GFF example: NAD2B THYME JUSTIN EDWARD MR TL9 9ZZ							
	Optional Record						
ATT2	**Attribute of Employee**	1	5		Must contain	**ATT2**	
	Attribute qualifier	7	9	an3	Must contain	**11**	11 = qualifier for NINO
	Attribute	11	45	an35	Must contain	National Insurance Number (NINO) - format an..9	See Validation Rule 5
GFF example: ATT2 11 AB123456C							
	Mandatory Record						
ATT2	**Attribute of Employee**	1	5		Must contain	**ATT2**	
	Attribute qualifier	7	9	an3	Must contain	**9**	9 = qualifier for Current Gender Indicator
	Attribute	11	45	an35	Must contain	Current Gender indicator, M = Male or F = Female	See Validation Rule 11
GFF example: ATT2 9 M							
	Optional Record						
ATT2	**Attribute of Employee**	1	5		Must contain	**ATT2**	
	Attribute qualifier	7	9	an3	Must contain	**201**	201 = qualifier for Passport Number
	Attribute	11	45	an35	Must contain	Passport Number – format an..35	See Validation Rule 12
GFF example: ATT2 201 123456789ABC							

Record Name	Record Description	From	To	Format / Length	Record Contents		Notes
	Optional Record						
DTM2	**Date and time**	1	5		Must contain	**DTM2**	
	Date Qualifier	7	9	an3	Must contain	**329**	329 = qualifier for Date of Birth
	Date	11	45	an35	Must contain	Date of Birth – format CCYYMMDD	See Validation Rule 10
	Date format qualifier	47	49	an3	Must contain	**102**	102 = qualifier for format CCYYMMDD
GFF example: DTM2 329 19751025 102							
	Optional Record						
NAD2C	**Name and Address**	1	5		Must contain	**NAD2C**	
	Party qualifier	7	9	an3	Must contain	**EP**	EP = qualifier for Employee Partner
	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	
GFF example: NAD2C EP THYME JUSTIN EDWARD							
	Optional Record						
ATT2	**Attribute of Employee Partner**	1	5		Must contain	**ATT2**	
	Attribute qualifier	7	9	an3	Must contain	**217**	217 = qualifier for Partner National Insurance Number
	Attribute	11	45	an35	Must contain	Partner National Insurance Number – format an..9	See Validation Rule 78
GFF example: ATT2 217 AB234567C							

Record Name	Record Description	From	To	Format / Length	Record Contents		Notes
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.**							
	Mandatory Record						
EMP1	**Employment Details**	1	5		Must contain	**EMP1**	**Required to qualify the following employment details**
	Employment Details qualifier	7	9	an3	Must contain	**ED**	ED = qualifier for employment details
	Spare	11	45	an35	Must contain	Spaces	
	Spare	47	81	an35	Must contain	Spaces	
GFF example: EMP1 ED							
	Optional Record						
DTM3	**Date and Time**	1	5		Must contain	**DTM3**	
	Date qualifier	7	9	an3	Must contain	**330**	330 = qualifier for Starting Date
	Date	11	45	an35	Must contain	Starting Date - format CCYYMMDD	See Validation Rule 24
	Date format qualifier	47	49	an3	Must contain	**102**	102 = qualifier for format CCYYMMDD
GFF example: DTM3 330 20140114				**102**			
	Optional Record						
DTM3	**Date and Time**	1	5		Must contain	**DTM3**	
	Date qualifier	7	9	an3	Must contain	**337**	337 = qualifier for Date of Leaving
	Date	11	45	an35	Must contain	Date of Leaving - format CCYYMMDD	See Validation Rule 41
	Date	47	49	an3	Must contain	**102**	102 = qualifier for Date of Leaving format CCYYMMDD
GFF example: DTM3 337 20140122				**102**			

Record Name	Record Description	From	To	Format / Length	Record Contents		Notes
	Optional Record						
ATT3	**Attribute of Employee**	1	5		Must contain	**ATT3**	
	Attribute qualifier	7	9	an3	Must contain	**5**	5 = qualifier for Starting Declaration
	Attribute	11	45	an35	Must contain	Starting Declaration – format A, B or C	See Validation Rule 24A
GFF example: ATT3 5 A							
	Optional Record						
ATT3	**Attribute of Employee**	1	5		Must contain	**ATT3**	
	Attribute qualifier	7	9	an3	Must contain	**21**	21 = qualifier for Has Student Loan
	Attribute	11	45	an35	Must contain	Has Student Loan – format Y	See Validation Rule 27
GFF example: ATT3 21 Y							
NB – If present only 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 indicators can be included							
	Optional Record						
ATT3	**Attribute of Employee**	1	5		Must contain	**ATT3**	
	Attribute qualifier	7	9	an3	Must contain	**202**	202 = qualifier for Intend to Stay 183 days or more indicator
	Attribute	11	45	an35	Must contain	Intend to Stay 183 days or more – format Y	See Validation Rule 28
GFF example: ATT3 202 Y							
	Optional Record						
ATT3	**Attribute of Employee**	1	5		Must contain	**ATT3**	
	Attribute qualifier	7	9	an3	Must contain	**203**	203 = qualifier for Intend to Stay less than 183 days indicator
	Attribute	11	45	an35	Must contain	Intend to Stay less than 183 days – format Y	See Validation Rule 29
GFF example: ATT3 203 Y							

Record Name	Record Description	From	To	Format / Length	Record Contents		Notes
	Optional Record						
ATT3	**Attribute of Employee**	1	5		Must contain	**ATT3**	
	Attribute qualifier	7	9	an3	Must contain	**204**	204 = qualifier for Intend to work both in and out of the UK indicator
	Attribute	11	45	an35	Must contain	Intend to work both in and out of the UK – format Y	See Validation Rule 30
GFF example: ATT3 204 Y							
	Optional Record						
ATT3	**Attribute of Employee**	1	5		Must contain	**ATT3**	
	Attribute qualifier	7	9	an3	Must contain	**60**	60 = qualifier for EEA Citizen
	Attribute	11	45	an35	Must contain	EEA Citizen – format Y	See Validation Rule 31
GFF example: ATT3 60 Y							
	Optional Record						
ATT3	**Attribute of Employee**	1	5		Must contain	**ATT3**	
	Attribute qualifier	7	9	an3	Must contain	**61**	61 = qualifier for EPM6 scheme
	Attribute	11	45	an35	Must contain	EPM6 scheme – format Y	See Validation Rule 31A
GFF example: ATT3 61 Y							
	Optional Record						
ATT3	**Attribute of Employee**	1	5		Must contain	**ATT3**	
	Attribute qualifier	7	9	an3	Must contain	**19**	19 = qualifier for Payroll ID
	Attribute	11	45	an35	Must contain	Payroll ID – format an..35 – format Y	See Validation Rule 38
GFF example: ATT2 19 14755							

Record Name	Record Description	From	To	Format / Length	Record Contents		Notes
	Optional Record						
ATT3	**Attribute of Employee**	1	5		Must contain	**ATT3**	
	Attribute qualifier	7	9	an3	Must contain	**205**	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
GFF example: ATT3 205 Y							
	Optional Record						
ATT3	**Attribute of Employee**	1	5		Must contain	**ATT3**	
	Attribute qualifier	7	9	an3	Must contain	**228**	228 = qualifier for Payment to a Non Individual indicator
	Attribute	11	45	an35	Must contain	Payment to a non individual Indicator – format Y	See Validation Rule 147
GFF example: ATT3 228 Y							
	Optional Record						This record should be provided if the Recently Bereaved Spouse/Civil Partner (Occupational Pension) indicator is present
TAX1	**Tax Details**	1	5		Must contain	**TAX1**	**Required to qualify following MOA record**
	Tax qualifier	7	9	an3	Must contain	**151**	151 = qualifier for Annual Occupational Pension.
GFF example: TAX1 151							
	Optional Record						This record should be provided if the Recently Bereaved Spouse/Civil Partner (Occupational Pension) indicator is present
MOA1	**Monetary Amount**	1	5		Must contain	**MOA1**	
	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	
GFF example: MOA1 00000000000000000000000000000061200							

Record Name	Record Description	From	To	Format / Length	Record Contents		Notes
	Optional Record						
TAX1	**Tax Details**	1	5		Must contain	**TAX1**	**Required to qualify following MOA record**
	Tax qualifier	7	9	an3	Must contain	**153**	153 = qualifier for Taxable Pay - EYU
GFF example: TAX1 153							
	Optional Record						
MOA1	**Monetary Amount**	1	5		Must contain	**MOA1**	
	Monetary Amount	7	41	n35	Must contain	Taxable Pay-EYU - format n..11, specified in pence	See Validation Rule 120
	Currency	43	45	an3	Must contain	GBP or spaces	
GFF example: MOA1 00000000000000000000000000000161200							
	Optional Record						
TAX1	**Tax Details**	1	5		Must contain	**TAX1**	**Required to qualify following MOA record**
	Tax qualifier	7	9	an3	Must contain	**164**	164 = qualifier for Student Loan Repayment - EYU
GFF example: TAX1 164							
	Optional Record						
MOA1	**Monetary Amount**	1	5		Must contain	**MOA1**	
	Monetary Amount	7	41	n35	Must contain	Student Loan Repayment - EYU - format n..7, specified in pence	See Validation Rule 122
	Currency	43	45	an3	Must contain	GBP or spaces	
GFF example: MOA1 00000000000000000000000000000061200							

Record Name	Record Description	From	To	Format / Length	Record Contents		Notes
	Optional Record						
TAX1	**Tax Details**	1	5		Must contain	**TAX1**	**Required to qualify following MOA record**
	Tax qualifier	7	9	an3	Must contain	**165**	165 = qualifier for Tax deducted or refunded from this payment-EYU
GFF example: TAX1 165							
	Optional Record						
MOA1	**Monetary Amount**	1	5		Must contain	**MOA1**	
	Monetary Amount	7	41	n35	Must contain	Tax Deducted - format n..12, specified in pence	See Validation Rule 121
	Currency	43	45	an3	Must contain	GBP or spaces	
GFF example: MOA1 00000000000000000000000000000061200							
	Optional Record						
TAX1	**Tax Details**	1	5		Must contain	**TAX1**	**Required to qualify following MOA record**
	Tax qualifier	7	9	an3	Must contain	**66**	66 = qualifier for Statutory Sick Pay (SSP) - EYU
GFF example: TAX1 66							
	Optional Record						
MOA1	**Monetary Amount**	1	5		Must contain	**MOA1**	
	Monetary Amount	7	41	n35	Must contain	Statutory Sick Pay (SSP) - EYU - format n..6, specified in pence	See Validation Rule 123
	Currency	43	45	an3	Must contain	GBP or spaces	
GFF example: MOA1 00000000000000000000000000000061200							

Record Name	Record Description	From	To	Format / Length	Record Contents		Notes
	Optional Record						
TAX1	**Tax Details**	1	5		Must contain	**TAX1**	**Required to qualify following MOA record**
	Tax qualifier	7	9	an3	Must contain	**65**	65 = qualifier for Statutory Maternity pay (SMP) - EYU
GFF example: TAX1 65							
	Optional Record						
MOA1	**Monetary Amount**	1	5		Must contain	**MOA1**	
	Monetary Amount	7	41	n35	Must contain	Statutory Maternity pay (SMP) - EYU - format n..8, specified in pence	See Validation Rule 124
	Currency	43	45	an3	Must contain	GBP or spaces	
GFF example: MOA1 00000000000000000000000000000061200							
	Optional Record						
TAX1	**Tax Details**	1	5		Must contain	**TAX1**	**Required to qualify following MOA record**
	Tax qualifier	7	9	an3	Must contain	**126**	126 = qualifier for Ordinary Statutory Paternity pay (OSPP) - EYU
GFF example: TAX1 126							
	Optional Record						
MOA1	**Monetary Amount**	1	5		Must contain	**MOA1**	
	Monetary Amount	7	41	n35	Must contain	Ordinary Statutory Paternity pay (OSPP) - EYU - format n..8, specified in pence	See Validation Rule 125
	Currency	43	45	an3	Must contain	GBP or spaces	
GFF example: MOA1 00000000000000000000000000000061200							

Record Name	Record Description	From	To	Format / Length	Record Contents		Notes
	Optional Record						
TAX1	**Tax Details**	1	5		Must contain	**TAX1**	**Required to qualify following MOA record**
	Tax qualifier	7	9	an3	Must contain	**127**	127 = qualifier for Statutory Adoption pay (SAP) - EYU
GFF example: TAX1 127							
	Optional Record						
MOA1	**Monetary Amount**	1	5		Must contain	**MOA1**	
	Monetary Amount	7	41	n35	Must contain	Statutory Adoption pay (SAP) - EYU - format n..8, specified in pence	See Validation Rule 126
	Currency	43	45	an3	Must contain	GBP or spaces	
GFF example: MOA1 00000000000000000000000000061200							
	Optional Record						
TAX1	**Tax Details**	1	5		Must contain	**TAX1**	**Required to qualify following MOA record**
	Tax qualifier	7	9	an3	Must contain	**136**	136 = qualifier for Additional Statutory Paternity pay (ASPP) - EYU
GFF example: TAX1 136							
	Optional Record						
MOA1	**Monetary Amount**	1	5		Must contain	**MOA1**	
	Monetary Amount	7	41	n35	Must contain	Additional Statutory Paternity Pay (ASPP) - EYU - format n..8, specified in pence	See Validation Rule 127
	Currency	43	45	an3	Must contain	GBP or spaces	
GFF example: MOA1 00000000000000000000000000061200							

Record Name	Record Description	From	To	Format / Length	Record Contents		Notes
	Optional Record						
TAX1	**Tax Details**	1	5		Must contain	**TAX1**	**Required to qualify following MOA record**
	Tax qualifier	7	9	an3	Must contain	**175**	175 = qualifier for Employee Pension Contributions Paid under 'net pay arrangements'-EYU
GFF example: TAX1 175							
	Optional Record						
MOA1	**Monetary Amount**	1	5		Must contain	**MOA1**	
	Monetary Amount	7	41	n35	Must contain	Employee Pension Contributions Paid under 'net pay arrangements' - format n..11, specified in pence	See Validation Rule 160
	Currency	43	45	an3	Must contain	GBP or spaces	
GFF example: MOA1 00000000000000000000000000000061200							
	Optional Record						
TAX1	**Tax Details**	1	5		Must contain	**TAX1**	**Required to qualify following MOA record**
	Tax qualifier	7	9	an3	Must contain	**176**	176 = qualifier for Employee Contributions not Paid-EYU
GFF example: TAX1 176							
	Optional Record						
MOA1	**Monetary Amount**	1	5		Must contain	**MOA1**	
	Monetary Amount	7	41	n35	Must contain	Employee pension contributions that are not paid under 'net pay arrangements' - format n..11, specified in pence	See Validation Rule 161
	Currency	43	45	an3	Must contain	GBP or spaces	
GFF example: MOA1 00000000000000000000000000000061200							

Record Name	Record Description	From	To	Format / Length	Record Contents		Notes
	Optional Record						
TAX1	**Tax Details**	1	5		Must contain	**TAX1**	**Required to qualify following MOA record**
	Tax qualifier	7	9	an3	Must contain	**174**	174 = qualifier for Benefits Taxed via the Payroll-EYU
GFF example: TAX1 174							
	Optional Record						
MOA1	**Monetary Amount**	1	5		Must contain	**MOA1**	
	Monetary Amount	7	41	n35	Must contain	Benefits Taxed via the Payroll - format n..11, specified in pence	See Validation Rule 165
	Currency	43	45	an3	Must contain	GBP or spaces	
GFF example: MOA1 00000000000000000000000000000061200							
	Optional Record						**This segment is Optional. It should only be provided if Trivial Commutation Payment Types and Amounts are to be provided.**
ALI1	**Additional Information relating to Employee**	1	5		Must contain	**ALI1**	
	Additional Information qualifier	7	9	an3	Must contain	**ZZZ**	ZZZ = qualifier for Mutually defined
	Additional information	11	21	an11	Must contain	spaces	
GFF example:ALI1 ZZZ							

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						
ATT4	**Attribute of Employee**	1	5		Must contain	**ATT4**	
	Attribute qualifier	7	9	an3	Must contain	Trivial Commutation Payment Type – Format a1	See Validation Rule 146
	Attribute	11	45	an35	Must contain	Spaces	
GFF example: ATT4 A							
	Optional Record						
TAX2	**Tax Details**	1	5		Must contain	**TAX2**	**Required to qualify following MOA record**
	Tax qualifier	7	9	an3	Must contain	**173**	173 = qualifier for Trivial Commutation Payment Amount
GFF example: TAX2 173							
	Optional Record						
MOA2	**Monetary Amount**	1	5		Must contain	**MOA2**	
	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	
GFF example: MOA2 00000000000000000000000000000061200							
Further Trivial Commutation Payment records can be repeated here up to a maximum of 3 iterations							

Record Name	Record Description	From	To	Format / Length	Record Contents		Notes
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 NILetter-EYU is supplied all data items within the group become Mandatory, except SCON, which remains optional**							
	Optional Record						**This record is Optional and is required to qualify following TAX/MOA records**
EMP2	**Attribute of Employee**	1	5		Must contain	**EMP2**	
	Attribute qualifier	7	9	an3	Must contain	NI Letter – EYU – format a1	See Validation Rule 128
	Spare	11	45	an35	Must contain	Spaces	
	Scheme Contracted Out Number	47	81	an35	Must contain	Scheme Contracted Out Number (SCON) - format an9 - or spaces	**This field is Optional. It should only be provided if the SCON needs to be included in the submission** See Validation Rule 144
GFF example: EMP2 F S1301234T							
	Mandatory Record						
TAX3	**Tax Details**	1	5		Must contain	**TAX3**	**Required to qualify following MOA record**
	Tax qualifier	7	9	an3	Must contain	**20**	20 = qualifier for AT-LEL-EYU
GFF example: TAX3 20							
	Mandatory Record						
MOA3	**Monetary Amount**	1	5		Must contain	**MOA3**	
	Monetary Amount	7	41	n35	Must contain	AT-LEL-EYU – format n..6, specified in pence	See Validation Rule 130
	Currency	43	45	an3	Must contain	GBP or spaces	
GFF example: MOA3 00000000000000000000000000000061200							

Record Name	Record Description	From	To	Format / Length	Record Contents		Notes
	Mandatory Record						
TAX3	**Tax Details**	1	5		Must contain	**TAX3**	**Required to qualify following MOA record**
	Tax qualifier	7	9	an3	Must contain	**16**	16 = qualifier for LEL-TO-PT-EYU
GFF example: TAX3 16							
	Mandatory Record						
MOA3	**Monetary Amount**	1	5		Must contain	**MOA3**	
	Monetary Amount	7	41	n35	Must contain	LEL-TO-PT-EYU – format n..6. This field must be expressed in pence, e.g. £45.75 would be expressed as 4575	See Validation Rule 131
	Currency	43	45	an3	Must contain	GBP or spaces	
GFF example: MOA3 00000000000000000000000000000061200							
	Mandatory Record						
TAX3	**Tax Details**	1	5		Must contain	**TAX3**	**Required to qualify following MOA record**
	Tax qualifier	7	9	an3	Must contain	**14**	14 = qualifier PT-TO-UAP-EYU
GFF example: TAX3 14							
	Mandatory Record						
MOA3	**Monetary Amount**	1	5		Must contain	**MOA3**	
	Monetary Amount	7	41	n35	Must contain	PT-TO-UAP-EYU – format n..7. This field must be expressed in pence, e.g. £45.75 would be expressed as 4575	See Validation Rule 132
	Currency	43	45	an3	Must contain	GBP or spaces	
GFF example: MOA3 00000000000000000000000000000061200							

Record Name	Record Description	From	To	Format / Length	Record Contents		Notes
	Mandatory Record						
TAX3	**Tax Details**	1	5		Must contain	**TAX3**	**Required to qualify following MOA record**
	Tax qualifier	7	9	an3	Must contain	**15**	15 = qualifier for UAP-TO-UEL-EYU
GFF example: TAX3 15							
	Mandatory Record						
MOA3	**Monetary Amount**	1	5		Must contain	**MOA3**	
	Monetary Amount	7	41	n35	Must contain	UAP-TO-UEL-EYU – format n..7. This field must be expressed in pence, e.g. £45.75 would be expressed as 4575	See Validation Rule 133
	Currency	43	45	an3	Must contain	GBP or spaces	
GFF example: MOA3 00000000000000000000000000000061200							
	Mandatory Record						
TAX3	**Tax Details**	1	5		Must contain	**TAX3**	**Required to qualify following MOA record**
	Tax qualifier	7	9	an3	Must contain	**167**	167 = qualifier for Total of Employer NI Contributions - EYU
GFF example: TAX3 167							
	Mandatory Record						
MOA3	**Monetary Amount**	1	5		Must contain	**MOA3**	
	Monetary Amount	7	41	n35	Must contain	Total of Employer NI Contributions - EYU - format n..11, specified in pence	See Validation Rule 134
	Currency	43	45	an3	Must contain	GBP or spaces	
GFF example: MOA3 00000000000000000000000000000061200							

Record Name	Record Description	From	To	Format / Length	Record Contents		Notes
	Mandatory Record						
TAX3	**Tax Details**	1	5		Must contain	**TAX3**	**Required to qualify following MOA record**
	Tax qualifier	7	9	an3	Must contain	**169**	169 = qualifier for Employees Contributions on all Earnings - EYU
GFF example: TAX3 169							
	Mandatory Record						
MOA3	**Monetary Amount**	1	5		Must contain	**MOA3**	
	Monetary Amount	7	41	n35	Must contain	Employees Contributions on all Earnings - EYU - format n..11, specified in pence	See Validation Rule 135
	Currency	43	45	an3	Must contain	GBP or spaces	
GFF example: MOA3 00000000000000000000000000000091200							

	Optional Record						
TAX3	**Tax Details**	1	5		Must contain	**TAX3**	**Required to qualify following MOA record**
	Tax qualifier	7	9	an3	Must contain	**172**	172 = qualifier for Gross Earnings for NICs
GFF example: TAX3 172							
	Optional Record						
MOA3	**Monetary Amount**	1	5		Must contain	**MOA3**	
	Monetary Amount	7	41	n35	Must contain	Gross Earnings for NICs– format n..11, specified in pence	See Validation Rule 129
	Currency	43	45	an3	Must contain	GBP or spaces	
GFF example: MOA3 00000000000000000000000000000061200							

Record Name	Record Description	From	To	Format / Length	Record Contents		Notes
	Optional Record						
ATT5	**Attribute of Employee**	1	5		Must contain	**ATT5**	
	Attribute qualifier	7	9	an3	Must contain	**234**	234 = qualifier for NIC Refund
	Attribute	11	45	an35	Must contain	NIC Refund Indicator – format Y or N	See Validation Rule 143
GFF example: ATT5 234 Y							
Further Employee Contribution NI Letters and Values records can be repeated here up to a maximum of 4 iterations							
	Mandatory Record						
ALC1	**Attribute of Employee**	1	5		Must contain	**ALC1**	
	Attribute qualifier	7	9	an3	Must contain	**4**	4 = qualifier for Tax Code
	Attribute	11	45	an35	Must contain	Tax Code – format an..7	See Validation Rule 55
GFF example: ALC1 4 500L							
	Optional Record						**This record is Optional. It should only be provided if SVR comes into force.**
ATT6	**Attribute of Allowance or Charge**	1	5		Must contain	**ATT6**	
	Attribute qualifier	7	9	an3	Must contain	**1**	1 = qualifier for SVR Indicator
	Attribute	11	45	an35	Must contain	SVR Indicator – format Y	See Validation Rule 55A
GFF example: ATT6 1 Y							
	Optional Record						
ATT6	**Attribute of Allowance or Charge**	1	5		Must contain	**ATT6**	
	Attribute qualifier	7	9	an3	Must contain	**2**	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
GFF example: ATT6 2 Y							
Further employment details may be included here up to a maximum of 15 iterations							

Record Name	Record Description	From	To	Format / Length	Record Contents		Notes
Further employee details (LIN1 Groups) may be included here							
	Mandatory Record						
UNS2	**Section Identifier**	1	5		Must contain	**UNS2**	
GFF example: UNS2							
	Mandatory Record						
CNT1	**Control - Number of Lin through ALC records**	1	5		Must contain	**CNT1**	
	Total number of details	7	24	n18	Must contain	Number of LIN1 through ATT6 records (same as Number of Employees) - format n..8	
GFF example: CNT1 000000000000000001							

6.1.1. GFF : EYU14 Example

An example of an EYU14 GFF message can be found on the HMRC Website at:
http://www.hmrc.gov.uk/softwaredevelopers/rti/edi-rti.htm

6.2. EDIFACT Layout

An EDIFACT message is made up of segments of data.

The segments used in the EYU14 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 EYU14 message is ZZZ.

ATT+ZZZ means this is an Attribute segment with an element Attribute Function Qualifier of ZZZ.

The plus sign + also marks the end of a Composite or Stand-alone element (except at the end of a segment – see later), giving ATT+ZZZ+

The next element in the ATT segment is a Composite element - C955 Attribute Type. This element is not used in the EYU14 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

For EYU monetary values enter the difference, expressed in pence, between the Year to Date figure originally submitted on the employee's final FPS for the year and what the figure should be. For example:

- enter 50000 - if you recorded £500.00 too **little** pay on the employee's payroll record
- enter -20000 - if you recorded £200.00 too **much** pay on the employee's payroll record.

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

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
UNB – Interchange Header			Mandatory Segment		
	S001	**SYNTAX IDENTIFIER**			
	0001	Syntax Identifier	Must contain	**UNOC**	
	0002	Syntax Version Number	Must contain	**3**	
	S002	**INTERCHANGE SENDER**			
	0004	Sender Identification	Must contain	SENDER ID – format an..35	
	S003	**INTERCHANGE RECIPIENT**			
	0010	Recipient Identification	Must contain	**HMRC RECEIVER ID**	**As advised during the Registration Process – See Section 7.1**
	S004	**DATE/TIME OF PREPARATION**			
	0017	Date	Must contain	Current Date – format YYMMDD	
	0019	Time	Must contain	Current Time – format HHMM	
	0020	**INTERCHANGE CONTROL REFERENCE**	Must contain	An incrementing count for each new UNB – format an..14	
	S005	**RECIPIENT REF, PASSWORD**	If used		
	0022	Recipient's Reference/Password	Must contain	SENDER PASSWORD – format an..14	
	0026	**APPLICATION REFERENCE**	May contain	**EYU14**	
	0029	**PROCESSING PRIORITY CODE**	Not Used		
	0031	**ACKNOWLEDGEMENT REQUEST**	Not Used		
	0032	**COMMS AGREEMENT ID**	Not Used		
	0035	**TEST INDICATOR**	May contain	Must not be present for Live interchanges or must contain '1' for Test interchanges	
EDIFACT example: UNB+UNOC:3+SENDERID+HMRC+140421:0935+2++EYU14' For Live transmissions					
EDIFACT example: UNB+UNOC:3+SENDERID+HMRC+140421:0935+2++EYU14++++1' For Test transmissions					

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
UNH - Message Header			Mandatory Segment		
	0062	**MESSAGE REFERENCE NUMBER**	Must contain	An incrementing count for each new UNH - format an..14	
	S009	**MESSAGE IDENTIFICATION**			
	0065	Message Type	Must contain	**EYU14**	
	0052	Message version number	Must contain	**1**	
	0054	Message release number	Must contain	**0**	
	0051	Controlling agency	Must contain	**IR**	
EDIFACT example: UNH+1+EYU14:1:0:IR'					
BGM – Beginning of Message			Mandatory Segment		
	C002	**DOCUMENT/MESSAGE NAME**			
	1001	Document name, coded	Must contain	**29**	29 = qualifier for EYU14
	1131	Code list qualifier	Must contain	**5**	
	3055	Code list agency	Must contain	**IR**	
EDIFACT example: BGM+29:5:IR'					

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
NAD – Name and Address			Optional Segment		**This record is Optional. It should only be provided by Software Developers**
	3035	**PARTY QUALIFIER**	Must contain	**SD**	SD = qualifier for Software Developer
	C082	**PARTY IDENTIFICATION DETAILS**	Not used		
	C058	**NAME AND ADDRESS**	Not used		
	C080	**PARTY NAME**	Not used		
	C059	**STREET**	Not used		
	3164	**CITY NAME**	Not used		
	3229	**COUNTRY SUB-ENTITY IDENTIFICATION**	Not used		
	3251	**POSTCODE IDENTIFICATION**	Not used		
EDIFACT example: NAD+SD'					
ATT – Attribute of Software Developer			Optional Segment		**This record is Optional. It should only be provided by Software Developers**
	9017	**ATTRIBUTE FUNCTION QUALIFIER**	Must contain	**ZZZ**	ZZZ = qualifier for Mutually defined
	C955	**ATTRIBUTE TYPE**	Not used		
	C956	**ATTRIBUTE DETAILS**			
	9019	Attribute, coded	Must contain	**49**	49 = qualifier for Vendor ID
	1131	Code list qualifier	Must contain	**2**	
	3055	Code list agency	Must contain	**IR**	
	9018	Attribute	Must contain	Vendor ID - format n..4	See Validation Rule T1
EDIFACT example: ATT+ZZZ++49:2:IR:0001'					

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

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

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

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
ATT – Attribute of Employer			Optional Segment		**This record is Optional. It should only be provided if an ECON needs to be included in the message**
	9017	**ATTRIBUTE FUNCTION QUALIFIER**	Must contain	**ZZZ**	ZZZ = qualifier for Mutually defined
	C955	**ATTRIBUTE TYPE**	Not used		
	C956	**ATTRIBUTE DETAILS**			
	9019	Attribute, coded	Must contain	**6**	6 = qualifier for Employer Contracted Out Number (ECON)
	1131	Code list qualifier	Must contain	**2**	
	3055	Code list agency	Must contain	**IR**	
	9018	Attribute	Must contain	ECON - format an9	See Validation Rule 110
EDIFACT example: ATT+ZZZ++6:2:IR:E3101234D'					
NAD – Name and Address			Mandatory Segment		**Required to qualify the following ATT segment**
	3035	**PARTY QUALIFIER**	Must contain	**TC**	TC = qualifier for HMRC Office
	C082	**PARTY IDENTIFICATION DETAILS**	Not used		
	C058	**NAME AND ADDRESS**	Not used		
	C080	**PARTY NAME**	Not used		
EDIFACT example: NAD+TC'					

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
ATT – Attribute of HM Revenue & Customs Office			Mandatory Segment		
	9017	**ATTRIBUTE FUNCTION QUALIFIER**	Must contain	**ZZZ**	ZZZ = qualifier for Mutually defined
	C955	**ATTRIBUTE TYPE**	Not used		
	C956	**ATTRIBUTE DETAILS**			
	9019	Attribute, coded	Must contain	**17**	17 = qualifier for HMRC Office Number
	1131	Code list qualifier	Must contain	**2**	
	3055	Code list agency	Must contain	**IR**	
	9018	Attribute	Must contain	HMRC Office Number, 001 to 999 – format n3	See Validation Rule 1
EDIFACT example: ATT+ZZZ++17:2:IR:123'					
DTM – Date and Time			Mandatory Segment		
	C507	**DATE/TIME/PERIOD**			
	2005	Date period qualifier	Must contain	**243**	243 = qualifier for Date of Message
	2380	Date period	Must contain	Date of Message - format CCYYMMDD	
	2379	Date period format qualifier	Must contain	**102**	102 = qualifier for format CCYYMMDD
EDIFACT example: DTM+243:20140421:102'					
DTM – Date and Time			Mandatory Segment		
	C507	**DATE/TIME/PERIOD**			
	2005	Date period qualifier	Must contain	**166**	166 = qualifier for Related Tax Year
	2380	Date period	Must contain	Related Tax Year – must be 2013	See Validation Rule 18A
	2379	Date period format qualifier	Must contain	**602**	602 = qualifier for format CCYY
EDIFACT example: DTM+166:2014:602'					

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

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
NAD – Name and Address			Mandatory Segment		
	3035	**PARTY QUALIFIER**	Must contain	**BV**	BV = qualifier for Employee
	C082	**PARTY IDENTIFICATION DETAILS**	Not used		
	C058	**NAME AND ADDRESS**			
	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
	C080	**PARTY NAME**			
	3036	Party name	Must contain	Surname or Family Name – format an..35	See Validation Rule 6
	3036	Party name	Must 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
	C059	**STREET**	Not used		
	3164	**CITY NAME**	Not used		
	3229	**COUNTRY SUB-ENTITY IDENTIFICATION**	Not used		
	3251	**POSTCODE IDENTIFICATION**	May contain	UK Postcode – format an..10	See Validation Rule 17
EDIFACT example: NAD+BV++1 CARDBOARD LANE:TELFORD:SHROPSHIRE+THYME:JUSTIN:EDWARD:MR++++TL9 9ZZ'					

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

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

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

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
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. **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**					
EMP – Employment details			Mandatory Segment		**Required to qualify following TAX/MOA segments**
	9003	**EMPLOYMENT QUALIFIER, CODED**	Must contain	**ZZZ**	ZZZ = qualifier for Mutually defined
	C948	**EMPLOYMENT CATEGORY**			
	9005	Employment category, coded	Must contain	**ED**	ED
	1131	Code list qualifier	Must contain	**6**	
	3055	Code list responsible agency, coded	Must contain	**IR**	
	9004	Employment category	Not used		
	C951	**OCCUPATION**	Not used		
	C950	**QUALIFICATION CLASSIFICATION**	Not used		
	3494	**JOB TITLE**	Not used		
	9035	**QUALIFICATION AREA, CODED**	Not used		
EDIFACT example: EMP+ZZZ+ED:6:IR'					

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
DTM – Date and Time			Optional Segment		**This record is Optional. It should only be provided if the Starting Date is to be included in the message**
	C507	**DATE/TIME PERIOD**			
	2005	Date period qualifier	Must contain	**330**	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	**102**	102 = qualifier for Starting Date - format CCYYMMDD
EDIFACT example: DTM+330:20140114:102'					
DTM – Date and Time			Optional Segment		
	C507	**DATE/TIME PERIOD**			
	2005	Date period qualifier	Must contain	**337**	337 = qualifier for Date of Leaving this employment
	2380	Date period	Must contain	Date of Leaving - format CCYYMMDD	See Validation Rule 41
	2379	Date period format qualifier	Must contain	**102**	102 = qualifier for Date of Leaving format CCYYMMDD
EDIFACT example: DTM+337:20140122:102'					

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
ATT – Attribute of Employment			Optional Segment		
	9017	**ATTRIBUTE FUNCTION QUALIFIER**	Must contain	**ZZZ**	ZZZ = qualifier for Mutually defined
	C955	**ATTRIBUTE TYPE**	Not used		
	C956	**ATTRIBUTE DETAILS**			
	9019	Attribute, coded	Must contain	**5**	5 = qualifier for Starting Declaration
	1131	Code list qualifier	Must contain	**2**	
	3055	Code list agency	Must contain	**IR**	
	9018	Attribute	Must contain	Starting Declaration, must be A, B or C	See Validation Rule 24A
EDIFACT example: ATT+ZZZ++5:2:IR:A'					
ATT – Attribute of Employment			Optional Segment		
	9017	**ATTRIBUTE FUNCTION QUALIFIER**	Must contain	**ZZZ**	ZZZ = qualifier for Mutually defined
	C955	**ATTRIBUTE TYPE**	Not used		
	C956	**ATTRIBUTE DETAILS**			
	9019	Attribute, coded	Must contain	**21**	21 = qualifier for Indicator of Student Loan deduction needed
	1131	Code list qualifier	Must contain	**2**	
	3055	Code list agency	Must contain	**IR**	
	9018	Attribute	Must contain	Indicator of Student Loan deduction needed- Must be Y	See Validation Rule 27
EDIFACT example: ATT+ZZZ++21:2:IR:Y'					

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
NB – If present only 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 indicators can be included					
ATT – Attribute of Employment			Optional Segment		
	9017	**ATTRIBUTE FUNCTION QUALIFIER**	Must contain	**ZZZ**	ZZZ = qualifier for Mutually defined
	C955	**ATTRIBUTE TYPE**	Not used		
	C956	**ATTRIBUTE DETAILS**			
	9019	Attribute, coded	Must contain	**202**	202 = qualifier for Intend to Stay 183 days or more indicator
	1131	Code list qualifier	Must contain	**2**	
	3055	Code list agency	Must contain	**IR**	
	9018	Attribute	Must contain	Intend to Stay 183 days or more - Must be Y	See Validation Rule 28
EDIFACT example: ATT+ZZZ++202:2:IR:Y'					
ATT – Attribute of Employment			Optional Segment		
	9017	**ATTRIBUTE FUNCTION QUALIFIER**	Must contain	**ZZZ**	ZZZ = qualifier for Mutually defined
	C955	**ATTRIBUTE TYPE**	Not used		
	C956	**ATTRIBUTE DETAILS**			
	9019	Attribute, coded	Must contain	**203**	203 = qualifier for Intend to Stay less than 183 days indicator
	1131	Code list qualifier	Must contain	**2**	
	3055	Code list agency	Must contain	**IR**	
	9018	Attribute	Must contain	Intend to Stay less than 183 days - Must be Y	See Validation Rule 29
EDIFACT example: ATT+ZZZ++203:2:IR:Y'					

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
ATT – Attribute of Employment			Optional Segment		
	9017	**ATTRIBUTE FUNCTION QUALIFIER**	Must contain	**ZZZ**	ZZZ = qualifier for Mutually defined
	C955	**ATTRIBUTE TYPE**	Not used		
	C956	**ATTRIBUTE DETAILS**			
	9019	Attribute, coded	Must contain	**204**	204 = qualifier for Intend to work both in and out of the UK indicator
	1131	Code list qualifier	Must contain	**2**	
	3055	Code list agency	Must contain	**IR**	
	9018	Attribute	Must contain	Intend to work both in and out of the UK - Must be Y	See Validation Rule 30
EDIFACT example: ATT+ZZZ++204:2:IR:Y'					
ATT – Attribute of Employment			Optional Segment		
	9017	**ATTRIBUTE FUNCTION QUALIFIER**	Must contain	**ZZZ**	ZZZ = qualifier for Mutually defined
	C955	**ATTRIBUTE TYPE**	Not used		
	C956	**ATTRIBUTE DETAILS**			
	9019	Attribute, coded	Must contain	**60**	60 = qualifier for EEA Citizen
	1131	Code list qualifier	Must contain	**2**	
	3055	Code list agency	Must contain	**IR**	
	9018	Attribute	Must contain	EEA Citizen, must be Y	See Validation Rule 31
EDIFACT example: ATT+ZZZ++60:2:IR:Y'					

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
ATT – Attribute of Employment			Optional Segment		
	9017	**ATTRIBUTE FUNCTION QUALIFIER**	Must contain	**ZZZ**	ZZZ = qualifier for Mutually defined
	C955	**ATTRIBUTE TYPE**	Not used		
	C956	**ATTRIBUTE DETAILS**			
	9019	Attribute, coded	Must contain	**61**	61 = qualifier for EPM6 (Modified) Scheme
	1131	Code list qualifier	Must contain	**2**	
	3055	Code list agency	Must contain	**IR**	
	9018	Attribute	Must contain	EPM6 (Modified) Scheme, must be Y	See Validation Rule 31A
EDIFACT example: ATT+ZZZ++61:2:IR:Y'					
ATT – Attribute of Employment			Optional Segment		
	9017	**ATTRIBUTE FUNCTION QUALIFIER**	Must contain	**ZZZ**	ZZZ = qualifier for Mutually defined
	C955	**ATTRIBUTE TYPE**	Not used		
	C956	**ATTRIBUTE DETAILS**			
	9019	Attribute, coded	Must contain	**19**	19 = qualifier for Employee Payroll ID
	1131	Code list qualifier	Must contain	**2**	
	3055	Code list agency	Must contain	**IR**	
	9018	Attribute	Must contain	Payroll ID format an..35	See Validation Rule 38
EDIFACT example: ATT+ZZZ++19:2:IR:14755'					

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
ATT – Attribute of Employment			Optional Segment		**This record is Optional.**
	9017	**ATTRIBUTE FUNCTION QUALIFIER**	Must contain	**ZZZ**	ZZZ = qualifier for Mutually defined
	C955	**ATTRIBUTE TYPE**	Not used		
	C956	**ATTRIBUTE DETAILS**			
	9019	Attribute, coded	Must contain	**205**	205 = qualifier for Recently Bereaved Spouse/Civil Partner (Occupational Pension) indicator
	1131	Code list qualifier	Must contain	**2**	
	3055	Code list agency	Must contain	**IR**	
	9018	Attribute	Must contain	Must be Y	See Validation Rule 33
EDIFACT example: ATT+ZZZ++205:2:IR:Y'					
ATT – Attribute of Employment			Optional Segment		
	9017	**ATTRIBUTE FUNCTION QUALIFIER**	Must contain	**ZZZ**	ZZZ = qualifier for Mutually defined
	C955	**ATTRIBUTE TYPE**	Not used		
	C956	**ATTRIBUTE DETAILS**			
	9019	Attribute, coded	Must contain	**228**	228 = qualifier for Payment to a Non-Individual Indicator
	1131	Code list qualifier	Must contain	**2**	
	3055	Code list agency	Must contain	**IR**	
	9018	Attribute	Must contain	Must be Y	See Validation Rule 147
EDIFACT example: ATT+ZZZ++228:2:IR:Y'					

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
TAX – Tax Details			Optional Segment		**Required to qualify following MOA record** This record should be provided if the Recently Bereaved Spouse/Civil Partner (Occupational Pension) indicator is present
	5283	**TAX DETAILS**	Must contain	**9**	
	C241	**DUTY/TAX/FEE TYPE**			
	5153	Tax type, coded	Must contain	**151**	151 = qualifier for Annual Amount of Occupational Pension
	1131	Code list qualifier	Must contain	**10**	
	3055	Code list agency	Must contain	**IR**	
EDIFACT example: TAX+9+151:10:IR'					
MOA – Monetary Amount			Optional Segment		This record should be provided if the Recently Bereaved Spouse/Civil Partner (Occupational Pension) indicator is present
	C156	**MONETARY AMOUNT**			
	5025	Monetary amount qualifier	Must contain	**ZZZ**	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)	
EDIFACT example: MOA+ZZZ:61200'					

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
TAX – Tax Details			Optional Segment		**Required to qualify following MOA segment**
	5283	**TAX DETAILS**	Must contain	**9**	
	C241	**DUTY/TAX/FEE TYPE**			
	5153	Tax type, coded	Must contain	**153**	153 = qualifier for Taxable Pay - EYU
	1131	Code list qualifier	Must contain	**10**	
	3055	Code list agency	Must contain	**IR**	
EDIFACT example: TAX+9+153:10:IR'					
MOA – Monetary Amount			Optional Segment		
	C156	**MONETARY AMOUNT**			
	5025	Monetary amount qualifier	Must contain	**ZZZ**	ZZZ = qualifier for Mutually defined
	5004	Monetary amount	Must contain	Taxable pay – EYU - format n..11, specified in pence	See Validation Rule 120
	6345	Currency, coded	May contain	GBP (Pounds Sterling)	
EDIFACT example: MOA+ZZZ:161200'					

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
TAX – Tax Details			Optional Segment		**Required to qualify following MOA segment**
	5283	**TAX DETAILS**	Must contain	**9**	
	C241	**DUTY/TAX/FEE TYPE**			
	5153	Tax type, coded	Must contain	**164**	164 = qualifier for Student Loan Repayment - EYU
	1131	Code list qualifier	Must contain	**10**	
	3055	Code list agency	Must contain	**IR**	
EDIFACT example: TAX+9+164:10:IR'					
MOA – Monetary Amount			Optional Segment		
	C156	**MONETARY AMOUNT**			
	5025	Monetary amount qualifier	Must contain	**ZZZ**	ZZZ = qualifier for Mutually defined
	5004	Monetary amount	Must contain	Student Loan Repayment - EYU - format n..7, specified in pence	See Validation Rule 122
	6345	Currency, coded	May contain	GBP (Pounds Sterling)	
EDIFACT example: MOA+ZZZ:61200'					

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
TAX – Tax Details			Optional Segment		**Required to qualify following MOA segment**
	5283	**TAX DETAILS**	Must contain	**9**	
	C241	**DUTY/TAX/FEE TYPE**			
	5153	Tax type, coded	Must contain	**165**	165 = qualifier for Tax deducted or refunded from this payment
	1131	Code list qualifier	Must contain	**10**	
	3055	Code list agency	Must contain	**IR**	
EDIFACT example: TAX+9+165:10:IR'					
MOA – Monetary Amount			Optional Segment		
	C156	**MONETARY AMOUNT**			
	5025	Monetary amount qualifier	Must contain	**ZZZ**	ZZZ = qualifier for Mutually defined
	5004	Monetary amount	Must contain	Tax Deducted or Refunded - format n..12, specified in pence	See Validation Rule 121
	6345	Currency, coded	May contain	GBP (Pounds Sterling)	
EDIFACT example: MOA+ZZZ:61200'					

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
TAX – Tax Details			Optional Segment		**Required to qualify following MOA segment**
	5283	**TAX DETAILS**	Must contain	**9**	
	C241	**DUTY/TAX/FEE TYPE**			
	5153	Tax type, coded	Must contain	**66**	66 = qualifier for Statutory Sick Pay (SSP) - EYU
	1131	Code list qualifier	Must contain	**10**	
	3055	Code list agency	Must contain	**IR**	
EDIFACT example: TAX+9+66:10:IR'					
MOA – Monetary Amount			Optional Segment		
	C156	**MONETARY AMOUNT**			
	5025	Monetary amount qualifier	Must contain	**ZZZ**	ZZZ = qualifier for Mutually defined
	5004	Monetary amount	Must contain	Statutory Sick Pay (SSP) - EYU- format n..6, specified in pence	See Validation Rule 123
	6345	Currency, coded	May contain	GBP (Pounds Sterling)	
EDIFACT example: MOA+ZZZ:61200'					

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
TAX – Tax Details			Optional Segment		**Required to qualify following MOA segment**
	5283	**TAX DETAILS**	Must contain	**9**	
	C241	**DUTY/TAX/FEE TYPE**			
	5153	Tax type, coded	Must contain	**65**	65 = qualifier for Statutory Maternity Pay (SMP) - EYU
	1131	Code list qualifier	Must contain	**10**	
	3055	Code list agency	Must contain	**IR**	
EDIFACT example: TAX+9+65:10:IR'					
MOA – Monetary Amount			Optional Segment		
	C156	**MONETARY AMOUNT**			
	5025	Monetary amount qualifier	Must contain	**ZZZ**	ZZZ = qualifier for Mutually defined
	5004	Monetary amount	Must contain	Statutory Maternity Pay - EYU - format n..8, specified in pence	See Validation Rule 124
	6345	Currency, coded	May contain	GBP (Pounds Sterling)	
EDIFACT example: MOA+ZZZ:61200'					

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
TAX – Tax Details			Optional Segment		**Required to qualify following MOA segment**
	5283	**TAX DETAILS**	Must contain	**9**	
	C241	**DUTY/TAX/FEE TYPE**			
	5153	Tax type, coded	Must contain	**126**	126 = qualifier for Ordinary Statutory Paternity Pay (OSPP) - EYU
	1131	Code list qualifier	Must contain	**10**	
	3055	Code list agency	Must contain	**IR**	
EDIFACT example: TAX+9+126:10:IR'					
MOA – Monetary Amount			Optional Segment		
	C156	**MONETARY AMOUNT**			
	5025	Monetary amount qualifier	Must contain	**ZZZ**	ZZZ = qualifier for Mutually defined
	5004	Monetary amount	Must contain	Ordinary Statutory Paternity Pay (OSPP) - EYU – format n..8, specified in pence	See Validation Rule 125
	6345	Currency, coded	May contain	GBP (Pounds Sterling)	
EDIFACT example: MOA+ZZZ:61200'					

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
TAX – Tax Details			Optional Segment		**Required to qualify following MOA segment**
	5283	**TAX DETAILS**	Must contain	**9**	
	C241	**DUTY/TAX/FEE TYPE**			
	5153	Tax type, coded	Must contain	**127**	127 = qualifier for Statutory Adoption Pay (SAP) - EYU
	1131	Code list qualifier	Must contain	**10**	
	3055	Code list agency	Must contain	**IR**	
EDIFACT example: TAX+9+127:10:IR'					
MOA – Monetary Amount			Optional Segment		
	C156	**MONETARY AMOUNT**			
	5025	Monetary amount qualifier	Must contain	**ZZZ**	ZZZ = qualifier for Mutually defined
	5004	Monetary amount	Must contain	Statutory Adoption Pay (SAP) - EYU - format n..8, specified in pence	See Validation Rule 126
	6345	Currency, coded	May contain	GBP (Pounds Sterling)	
EDIFACT example: MOA+ZZZ:61200'					

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
TAX – Tax Details			Optional Segment		**Required to qualify following MOA segment**
	5283	**TAX DETAILS**	Must contain	**9**	
	C241	**DUTY/TAX/FEE TYPE**			
	5153	Tax type, coded	Must contain	**136**	136 = qualifier for Additional Statutory Paternity Pay (ASPP) - EYU
	1131	Code list qualifier	Must contain	**10**	
	3055	Code list agency	Must contain	**IR**	
EDIFACT example: TAX+9+136:10:IR'					
MOA – Monetary Amount			Optional Segment		
	C156	**MONETARY AMOUNT**			
	5025	Monetary amount qualifier	Must contain	**ZZZ**	ZZZ = qualifier for Mutually defined
	5004	Monetary amount	Must contain	Additional Statutory Paternity Pay (ASPP) - EYU – format n..8, specified in pence	See Validation Rule 127
	6345	Currency, coded	May contain	GBP (Pounds Sterling)	
EDIFACT example: MOA+ZZZ:61200'					

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
TAX – Tax Details			Optional Segment		**Required to qualify following MOA segment**
	5283	**TAX DETAILS**	Must contain	**9**	
	C241	**DUTY/TAX/FEE TYPE**			
	5153	Tax type, coded	Must contain	**175**	175 = qualifier for Employee Pension Contributions paid under 'net pay arrangements'-EYU
	1131	Code list qualifier	Must contain	**10**	
	3055	Code list agency	Must contain	**IR**	
EDIFACT example: TAX+9+175:10:IR'					
MOA – Monetary Amount			Optional Segment		
	C156	**MONETARY AMOUNT**			
	5025	Monetary amount qualifier	Must contain	**ZZZ**	ZZZ = qualifier for Mutually defined
	5004	Monetary amount	Must contain	Employee pension contributions - format n..11	See Validation Rule 160
	6345	Currency, coded	May contain	GBP (Pounds Sterling)	
EDIFACT example: MOA+ZZZ:61200'					

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
TAX – Tax Details			Optional Segment		**Required to qualify following MOA segment**
	5283	**TAX DETAILS**	Must contain	**9**	
	C241	**DUTY/TAX/FEE TYPE**			
	5153	Tax type, coded	Must contain	**176**	176 = qualifier for Employee Contributions not Paid under net pay arrangements-EYU
	1131	Code list qualifier	Must contain	**10**	
	3055	Code list agency	Must contain	**IR**	
EDIFACT example: TAX+9+176:10:IR'					
MOA – Monetary Amount			Optional Segment		
	C156	**MONETARY AMOUNT**			
	5025	Monetary amount qualifier	Must contain	**ZZZ**	ZZZ = qualifier for Mutually defined
	5004	Monetary amount	Must contain	Employee Contributions not Paid under net pay arrangements-EYU - format n..11	See Validation Rule 161
	6345	Currency, coded	May contain	GBP (Pounds Sterling)	
EDIFACT example: MOA+ZZZ:6120000'					

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
TAX – Tax Details			Optional Segment		**Required to qualify following MOA segment**
	5283	**TAX DETAILS**	Must contain	**9**	
	C241	**DUTY/TAX/FEE TYPE**			
	5153	Tax type, coded	Must contain	**174**	174 = qualifier for Benefits Taxed Via the Payroll-EYU
	1131	Code list qualifier	Must contain	**10**	
	3055	Code list agency	Must contain	**IR**	
EDIFACT example: TAX+9+174:10:IR'					
MOA – Monetary Amount			Optional Segment		
	C156	**MONETARY AMOUNT**			
	5025	Monetary amount qualifier	Must contain	**ZZZ**	ZZZ = qualifier for Mutually defined
	5004	Monetary amount	Must contain	Benefits Taxed Via Payroll - format n..11	See Validation Rule 165
	6345	Currency, coded	May contain	GBP (Pounds Sterling)	
EDIFACT example: MOA+ZZZ:61200'					

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
ALI – Additional Information relating to Employee			Optional Segment		**This segment is Optional. It should only be provided if Trivial Commutation Payment Types and Amounts are to be provided.**
	3239	**COUNTRY OF ORIGIN, CODED**	Must contain	**ZZZ**	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		
	9017	**ATTRIBUTE FUNCTION QUALIFIER**	Must contain	**ZZZ**	ZZZ = qualifier for Mutually defined
	C955	**ATTRIBUTE TYPE**	Not used		
	C956	**ATTRIBUTE DETAILS**			
	9019	Attribute, coded	Must contain	Trivial Commutation Payment Type – Format a1	See Validation Rule 146
	1131	Code list qualifier	Must contain	**2**	
	3055	Code list agency	Must contain	**IR**	
	9018	Attribute	Not used		
EDIFACT example: ATT+ZZZ++A:2:IR'					

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
TAX – Tax Details			Optional Segment		**Required to qualify following MOA segment**
	5283	**TAX DETAILS**	Must contain	**9**	
	C241	**DUTY/TAX/FEE TYPE**			
	5153	Tax type, coded	Must contain	**173**	173 = qualifier for Trivial Commutation Payment Amount
	1131	Code list qualifier	Must contain	**10**	
	3055	Code list agency	Must contain	**IR**	
EDIFACT example: TAX+9+173:10:IR'					
MOA – Monetary Amount			Optional Segment		
	C156	**MONETARY AMOUNT**			
	5025	Monetary amount qualifier	Must contain	**ZZZ**	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)	
EDIFACT example: MOA+ZZZ:61200'					
Further Trivial Commutation Payment records can be repeated here up to a maximum of 3 iterations					

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
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. **If an NILetter –EYU is supplied all data items within the group become Mandatory, except SCON, which remains optional.**					
EMP –Employee Contributions			Optional Segment		**This segment is Optional and is required to qualify following TAX/MOA segments**
	9003	**EMPLOYMENT QUALIFIER, CODED**	Must contain	**ZZZ**	ZZZ = qualifier for Mutually defined
	C948	**EMPLOYMENT CATEGORY**			
	9005	Employment category, coded	Must contain	NI Letter-EYU – format a1	
	1131	Code list qualifier	Must contain	**6**	See Validation Rule 128
	3055	Code list responsible agency, coded	Must contain	**IR**	
	9004	Employment category	Not Used		
	C951	**OCCUPATION**	Not Used		
	C950	**QUALIFICATION CLASSIFICATION**	If used		**This field is Optional. It should only be provided if the SCON needs to be included in the submission**
	9007	Qualification classification, coded	Must contain	**1**	
	1131	Code list qualifier	Must contain	**7**	
	3055	Code list responsible agency, coded	Must contain	**IR**	
	9006	Qualification classification	Must contain	Scheme Contracted Out Number (SCON) - format an9	See Validation Rule 144
	3494	**JOB TITLE**	Not Used		
	9035	**QUALIFICATION AREA, CODED**	Not Used		
EDIFACT example: EMP+ZZZ+F:6:IR++1:7:IR:S1301234T'					

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
TAX – Tax Details			Mandatory Segment		**Required to qualify following MOA segment**
	5283	**TAX DETAILS**	Must contain	**9**	
	C241	**DUTY/TAX/FEE TYPE**			
	5153	Tax type, coded	Must contain	**20**	20 = qualifier for AT-LEL-EYU
	1131	Code list qualifier	Must contain	**10**	
	3055	Code list agency	Must contain	**IR**	
EDIFACT example: TAX+9+20:10:IR'					
MOA – Monetary Amount			Mandatory Segment		
	C156	**MONETARY AMOUNT**			
	5025	Monetary amount qualifier	Must contain	**ZZZ**	ZZZ = qualifier for Mutually defined
	5004	Monetary amount	Must contain	AT-LEL-EYU - format n..6, specified in pence	See Validation Rule 130
	6345	Currency, coded	May contain	GBP (Pounds Sterling)	
EDIFACT example: MOA+ZZZ:61200'					

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
TAX – Tax Details			Mandatory Segment		**Required to qualify following MOA segment**
	5283	**TAX DETAILS**	Must contain	**9**	
	C241	**DUTY/TAX/FEE TYPE**			
	5153	Tax type, coded	Must contain	**16**	16 = qualifier for LEL-TO-PT-EYU
	1131	Code list qualifier	Must contain	**10**	
	3055	Code list agency	Must contain	**IR**	
EDIFACT example: TAX+9+16:10:IR'					
MOA – Monetary Amount			Mandatory Segment		
	C156	**MONETARY AMOUNT**			
	5025	Monetary amount qualifier	Must contain	**ZZZ**	ZZZ = qualifier for Mutually defined
	5004	Monetary amount	Must contain	LEL-TO-PT-EYU - format n..6. This field must be expressed in pence, e.g. £45.75 would be expressed as 4575	See Validation Rule 131
	6345	Currency, coded	May contain	GBP (Pounds Sterling)	
EDIFACT example: MOA+ZZZ:61200'					

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
TAX – Tax Details			Mandatory Segment		**Required to qualify following MOA segment**
	5283	**TAX DETAILS**	Must contain	**9**	
	C241	**DUTY/TAX/FEE TYPE**			
	5153	Tax type, coded	Must contain	**14**	14 = qualifier for PT-TO-UAP-EYU
	1131	Code list qualifier	Must contain	**10**	
	3055	Code list agency	Must contain	**IR**	
EDIFACT example: TAX+9+14:10:IR'					
MOA – Monetary Amount			Mandatory Segment		
	C156	**MONETARY AMOUNT**			
	5025	Monetary amount qualifier	Must contain	**ZZZ**	ZZZ = qualifier for Mutually defined
	5004	Monetary amount	Must contain	PT-TO-UAP-EYU - format n..7. This field must be expressed in pence, e.g. £45.75 would be expressed as 4575	See Validation Rule 132
	6345	Currency, coded	May contain	GBP (Pounds Sterling)	
EDIFACT example: MOA+ZZZ:61200'					

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
TAX – Tax Details			Mandatory Segment		**Required to qualify following MOA segment**
	5283	**TAX DETAILS**	Must contain	**9**	
	C241	**DUTY/TAX/FEE TYPE**			
	5153	Tax type, coded	Must contain	**15**	15 = qualifier for UAP-TO-UEL-EYU
	1131	Code list qualifier	Must contain	**10**	
	3055	Code list agency	Must contain	**IR**	
EDIFACT example: TAX+9+15:10:IR'					
MOA – Monetary Amount			Mandatory Segment		
	C156	**MONETARY AMOUNT**			
	5025	Monetary amount qualifier	Must contain	**ZZZ**	ZZZ = qualifier for Mutually defined
	5004	Monetary amount	Must contain	UAP-TO-UEL-EYU - format n..7. This field must be expressed in pence, e.g. £45.75 would be expressed as 4575	See Validation Rule 133
	6345	Currency, coded	May contain	GBP (Pounds Sterling)	
EDIFACT example: MOA+ZZZ:61200'					

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
TAX – Tax Details			Mandatory Segment		**Required to qualify following MOA segment**
	5283	**TAX DETAILS**	Must contain	**9**	
	C241	**DUTY/TAX/FEE TYPE**			
	5153	Tax type, coded	Must contain	**167**	167 = qualifier for Total of Employer NI Contributions - EYU
	1131	Code list qualifier	Must contain	**10**	
	3055	Code list agency	Must contain	**IR**	
EDIFACT example: TAX+9+167:10:IR'					
MOA – Monetary Amount			Mandatory Segment		
	C156	**MONETARY AMOUNT**			
	5025	Monetary amount qualifier	Must contain	**ZZZ**	ZZZ = qualifier for Mutually defined
	5004	Monetary amount	Must contain	Total of Employer NI Contributions - EYU – format n..11 specified in pence	See Validation Rule 134
	6345	Currency, coded	May contain	GBP (Pounds Sterling)	
EDIFACT example: MOA+ZZZ:61200'					

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
TAX – Tax Details			Mandatory Segment		**Required to qualify following MOA segment**
	5283	**TAX DETAILS**	Must contain	**9**	
	C241	**DUTY/TAX/FEE TYPE**			
	5153	Tax type, coded	Must contain	**169**	169 = qualifier for Employees Contributions on all Earnings - EYU
	1131	Code list qualifier	Must contain	**10**	
	3055	Code list agency	Must contain	**IR**	
EDIFACT example: TAX+9+169:10:IR'					
MOA – Monetary Amount			Mandatory Segment		
	C156	**MONETARY AMOUNT**			
	5025	Monetary amount qualifier	Must contain	**ZZZ**	ZZZ = qualifier for Mutually defined
	5004	Monetary amount	Must contain	Employees Contributions on all Earnings - EYU – format n..11 specified in pence	See Validation Rule 135
	6345	Currency, coded	May contain	GBP (Pounds Sterling)	
EDIFACT example: MOA+ZZZ:91200'					

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
TAX – Tax Details			Optional Segment		**Required to qualify following MOA segment**
	5283	**TAX DETAILS**	Must contain	**9**	
	C241	**DUTY/TAX/FEE TYPE**			
	5153	Tax type, coded	Must contain	**172**	172 = qualifier for Gross Earnings for NICs
	1131	Code list qualifier	Must contain	**10**	
	3055	Code list agency	Must contain	**IR**	
EDIFACT example: TAX+9+172:10:IR'					
MOA – Monetary Amount			Optional Segment		
	C156	**MONETARY AMOUNT**			
	5025	Monetary amount qualifier	Must contain	**ZZZ**	ZZZ = qualifier for Mutually defined
	5004	Monetary amount	Must contain	Gross Earnings for NICs– format n..11 specified in pence	See Validation Rule 129
	6345	Currency, coded	May contain	GBP (Pounds Sterling)	
EDIFACT example: MOA+ZZZ:61200'					
ATT – Attribute of Employment			Optional Segment		**This record is Optional.**
	9017	**ATTRIBUTE FUNCTION QUALIFIER**	Must contain	**ZZZ**	ZZZ = qualifier for Mutually defined
	C955	**ATTRIBUTE TYPE**	Not used		
	C956	**ATTRIBUTE DETAILS**			
	9019	Attribute, coded	Must contain	**234**	234 = qualifier for NIC Refund
	1131	Code list qualifier	Must contain	**2**	
	3055	Code list agency	Must contain	**IR**	
	9018	Attribute	Must contain	NIC Refund - format Y or N	See Validation Rule 143
EDIFACT example: ATT+ZZZ++234:2:IR:Y'					
Further Employee Contribution NI Letters and Values records can be repeated here up to a maximum of 4 iterations.					

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
ALC – Allowance or Charge			Mandatory Segment		
	5463	**ALLOWANCE QUALIFIER**	Must contain	**ZZZ**	ZZZ = qualifier for Mutually defined
	C552	**ALLOWANCE OR CHARGE NUMBER**	Not used		
	4471	**SETTLEMENT, CODED**	Not used		
	1227	**SEQUENCE INDICATOR, CODED**	Not used		
	C214	**SPECIAL SERVICES**			
	7161	Special services, coded	Must contain	**4**	4 = qualifier for Tax Code
	1131	Code list qualifier	Must contain	**1**	
	3055	Code list agency	Must contain	**IR**	
	7160	Special service	Must contain	Tax Code - format an..7	See Validation Rule 55
EDIFACT example: ALC+ZZZ++++4:1:IR:500L'					
ATT – Attribute of Allowance or Charge			Optional Segment		**This record is Optional. It should only be provided if SVR comes into force.**
	9017	**ATTRIBUTE FUNCTION QUALIFIER**	Must contain	**ZZZ**	ZZZ = qualifier for Mutually defined
	C955	**ATTRIBUTE TYPE**	Not used		
	C956	**ATTRIBUTE DETAILS**			
	9019	Attribute, coded	Must contain	**1**	1 = qualifier for SVR Indicator
	1131	Code list qualifier	Must contain	**4**	
	3055	Code list agency	Must contain	**IR**	
	9018	Attribute	Not used	SVR Indicator – format Y	See Validation Rule 55A
EDIFACT example: ATT+ZZZ++1:4:IR'					

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
ATT – Attribute of Allowance or Charge			Optional Segment		**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)**
	9017	**ATTRIBUTE FUNCTION QUALIFIER**	Must contain	**ZZZ**	ZZZ = qualifier for Mutually defined
	C955	**ATTRIBUTE TYPE**	Not used		
	C956	**ATTRIBUTE DETAILS**			
	9019	Attribute, coded	Must contain	**2**	2 = qualifier for 'Week 1 / Month 1' Indicator
	1131	Code list qualifier	Must contain	**4**	
	3055	Code list agency	Must contain	**IR**	
	9018	Attribute	Must contain	Tax Code Week1/Month1 indicator - format Y	See Validation Rule 56
EDIFACT example: ATT+ZZZ++2:4:IR:Y'					
Further Employment Details may be included here up to a maximum of 15 iterations					
Further Employee Details (LIN Groups) may be included here					
UNS – Section Identifier			Mandatory Segment		
	0081	Section Identifier	Must contain	**S**	S = qualifier for Summary
EDIFACT example: UNS+S'					

Segment Name	EDIFACT Element Name	Segment Content	Contents		Notes
CNT - Control			Mandatory Segment		
	C270	**CONTROL**			
	6069	Control qualifier	Must contain	**2**	2 = qualifier for Number of Line Items in message
	6066	Control value	Must contain	Number of LIN through ATT segments (same as Number of Employees) – format n..8	
EDIFACT example: CNT+2:1'					
UNT – Message Trailer			Mandatory Segment		
	0074	**NUMBER OF SEGMENTS**	Must contain	Message segment count including UNH and UNT segments, format n..10	
	0062	**MESSAGE REFERENCE NUMBER**	Must contain	Same value as in UNH, format an..14	
EDIFACT example: UNT+79+1'					
Further EYU13 Messages (UNH through UNT segments) may be included here					
UNZ – Interchange Trailer			Mandatory Segment		
	0036	**INTERCHANGE CONTROL COUNT**	Must contain	count of messages within interchange, e.g. 1 – format n..6	
	0020	**INTERCHANGE CONTROL REFERENCE**	Must contain	same value as 0020 in UNB – format n..14	
EDIFACT example: UNZ+1+2'					

6.2.1. EDIFACT : EYU14 Example

An example of an EYU14 EDIFACT message can be found on the HMRC Website at: http://www.hmrc.gov.uk/softwaredevelopers/rti/edi-rti.htm

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

7.2. Character Set

All EDI data submitted to HMRC must be within the defined character sets.

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 EYU14 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 – EYU14 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.

		Employer Name	*Employer PAYE Reference, Address Line, Foreign Country & Payroll Id*	*Title*	*Surname, Forename & Second Forename*	*UK Postcode*
Character / Set		**Set A**	**Set B**	**Set C**	**Set D**	**Set E**
Letters, lower case	**a to z**	**Y**	**Y**	**Y**	**Y**	**Y**
Letters, upper case	**A to Z**	**Y**	**Y**	**Y**	**Y**	**Y**
Numerals	**0 to 9**	**Y**	**Y**			**Y**
Space character		**Y**	**Y**	**Y**	**Y**	**Y**
Full Stop	**.**	**Y**	**Y**	**Y**		
Comma	**,**	**Y**	**Y**			
Hyphen/minus sign	**-**	**Y**	**Y**	**Y**	**Y**	
Opening parenthesis	**(**	**Y**	**Y**			
Closing parenthesis	**)**	**Y**	**Y**			
Oblique stroke (forward slash)	**/**	**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 – MODULUS 19 CALCULATION

The MODULUS 19 Check is used to confirm the validity of the **ECON** / **SCON** provided by the Employer. It cannot identify if any of the digits of the reference number provided are incorrect therefore it should not be used to amend the reference number in an attempt to provide the correct value.

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

FIXED VALUE: **ECON** = 37 **SCON** = 51

ECON example:

To confirm the validity of **ECON E3101234D**, take the supplied digits of the reference number and multiply as follows -

3	x	8	=	24
1	x	7	=	7
0	x	6	=	0
1	x	5	=	5
2	x	4	=	8
3	x	3	=	9
4	x	2	=	8
TOTAL			=	61
+ FIXED VALUE			=	37
NEW TOTAL			=	98
DIVIDE BY 19			=	5 REMAINDER **3**

The remainder figure is then checked against the table of Check Letters, detailed below, to confirm that the check letter is '**D**'.

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

Table of Check Letters

Number	Check Letter
0	A
1	B
2	C
3	D
4	E
5	F
6	H
7	J
8	K
9	L

Number	Check Letter
10	M
11	N
12	P
13	Q
14	R
15	T
16	W
17	X
18	Y

APPENDIX C – National Insurance Number Prefix Validation

National Insurance Number Prefixes 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.