HM Revenue & Customs

EB5 (PAYE) / RATD

Message Implementation Guidelines for Expenses and Benefits

2016 - 2017

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Document History

Version	Date	Author	Comments
1.0	21/09/16	Tony Burns	Original

Glossary of Terms

Bureau	An organisation transmitting PAYE information on behalf of a PAYE employer
EDI	Electronic Data Interchange
EDIFACT	Electronic Data Interchange for Administration, Commerce and Transport
Employer PAYE Reference	Made up of HM Revenue & Costom Office Number followed by the Employer Reference Number
Employer Reference Number	Unique reference supple of by the HM Revenue & Customs Office
GFF	Generic First File
HMRC	HM Revenue & Customs
ICR •	Introchance Control Reference
HM Revenue & Customs Office number	Also known as Tax District number and Tax Office number
MARORS	Mileage Allowance Relief Optional Reporting Scheme
NINO	National Insurance Number
P11D17	Communication routing name of Expenses and Benefits message 2017 Tax Year end
Submitter Reference Number	A number issued to an Employer or Bureau to identify the submitter.
Trading Partner	An EDI term for an Employer or Bureau exchanging data with the HM Revenue & Customs

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1. GETTING STARTED

1.1. Who Should Read This?

This document is aimed at everyone involved in the development of P11D Expenses and Benefits returns 2016 - 2017 via EDI, particularly software designers and programmers producing the software for the expenses and benefits details

1.2. What is This Message About?

The P11D Expenses and Benefits message is used to make a return of expenses and benefits from the Employers/Bureaux system to the HM Revenue & Customs system(s). This document describes the information which must be sent by an Employer/Bureau to HM Revenue & Customs to make this return.

1.3. Frequency

This message is sent annually by an Employer/Lyreat to HM Revenue & Customs.

Submissions will be accepted from 6th April 200

1.4. Data Flow

Data is transferred from the employe's system to the HMRC's system in a series of stages.

Stage 1 – the P11D is the isferred from the employer to the HMRC Translation Service. If the EDIstricture is correct, the data is transferred to Stage 2.

Stage 2 – at Stage 2 the P11D business data is validated. A report from Stage 2 is posted to the sender to report the acceptance or rejection of each P11D submission. If the P11D business data is correct, the P11D is lodged on the HMRC back a systems.

1.5. Submission Numbers

HM Revenue & Customs only expects to have one form P11D lodged annually for each employee. The submission of the P11D17 message will satisfy this requirement when it has been successfully transmitted, validated and lodged – see Section 1.4.

Any corrections to the original form should be sent to the PAYE HM Revenue & Customs Office on paper.

A P11D17 submission, identified by a unique Submitter Reference number, may be submitted only once. If errors are identified within a submission, the Employer or Bureau must correct the erroneous data and resubmit the entire P11D17 submission.

Employers and Bureaux must apply for their unique Submitter Reference number(s) from HMRC.

An Employer who has multiple PAYE references <u>must</u> apply for multiple Submitter Reference numbers, one for each PAYE reference. A benefit of this is the reduction in transmission costs, when errors a ententified, corrected and the P11D is re-transmitted.

A Bureau submitting P11Ds on behalf of more than one Employer, <u>must</u> also apply for multiple Submitter Reference on below, one for each of the Employer's PAYE references.

It follows therefore, that an EDIFACT into change (UNB-UNZ) may contain one or more P11D submissions, each contained within an EDIFACT message (UNH-UNT). The unique Submitter Per rence number and PAYE reference are contained within ATT segments (HLQ.2.1) associated with an Employer (and not the Bureau).

Similarly, a 4* header file may contain one or more P11D submissions, each under the cover of a 4* teader. The unique Submitter Reference number and PAYE reference are contained within ATT records (HDR.2.1) associated with an Employer (htt the Bureau).

<u>One</u> P11D sulmission = <u>One</u> Submitter Reference number = <u>One</u> PAYE Reference = <u>One</u> EDIFACT message (UNH-UNT) / <u>One</u> 4* headed batch of records

1.6. Summary of Changes

This section documents the changes since the P11D message for the Tax Year2015 - 2016.

 The structure of the P11D message provided within this document remains unchanged from the P11D message published in the EB5 P11D 2015 - 2016 MIG.

The **data content** has been updated to meet the 2016 - 2017 changes as listed in the HMRC 2016 - 2017 EEC1 booklet which can be found on the HM Revenue & Customs website.

These changes are also listed below.

Amended Fields:

- Tax Year End DTM/DTM1 Qualifier 166: Validation changed: Must contain '2017'.
- National Insurance Number ATT/ATT2 Qualifier 11: Validation of characters 1 & 2 revised in line with changes to open lix B.

New Fields:

None.

Deleted Fields:

- FTX/FTX1A Group N: Expenses payments made on behalf of the employee. The following items have all been removed from Section 5.1 GFF Layout and Section 5.2 ED FACT Layout.
 - TAX/MOA TAX (I) OAL qualifier 29 General expenses allowance for business traveled at to you.
 - TAX/MON TAX12 10A1 Qualifier 28 General expenses allowance for business travel. Amount made good from which tax deducted.
 - TAX/ILOA X1/MOA1 Qualifier 30 General expenses allowance for business travel: Taxable payment.

Documentation:

- FTX/FTX1A Group N: Title changed to remove the following text "to or".
- Section 4.1.3 Business Fields: Table changed to:
 - Remove the following text "to or" from the title for 2N records.
 - Remove the deleted items (noted above) from the 'Expenses payments made on behalf of the employee' details. Entries now noted as "Not used".
- APPENDIX B Valid NINO Prefix Letters: Renamed as National Insurance Number Prefix Validation and content changed to replace the details of allowable prefixes with 3 validation rules.

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2. DATA FORMAT - GFF AND EDIFACT

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

The magnetic media fields used in the HMRC 2016 – 2017 EEC1 booklet are given together with their respective EDI segment/record names and codes.

2.1. 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 5.1 for detailed GFF layout.

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

All interchanges within the transmission file must be of the same type, i.e. all P11D17 interchanges; there must not be a mix of interchanges within the one transmission file.

2.1.1. GFF Interchange

A GFF interchange starts with a 4* header re ord, which provides the data communication routing information, and one with the CNT record.

The 4* header also contains the "less or type' – in this case the P11D17 message.

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

2.1.2. GFF Submissions

A transmission file from a GFF Trading Partner may contain one or more GFF intercharges, e. 4 atches of records.

A Bureau may submit one transmission file containing several interchanges - one interchange per Employer PAYE Reference.

2.1.3. 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 they will be forwarded to the HM Revenue & Customs application. The Trading Partner will be informed of the interchange rejection and expected to resubmit only the corrected interchange.

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2.2. 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 5.2 for detailed EDIFACT layout.

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

All interchanges within the transmission file must be of the same type, i.e. all P11D17 interchanges; there must not be a mix of interchanges within the one transmission file.

2.2.1. EDIFACT Interchange

An EDIFACT interchange starts with a UNB Interchange Header, which provides the data communication routing information, and ends with a UNZ trailer.

Each EDIFACT interchange must be uniquely in ntified by an Interchange Control Reference (ICR). The ICR is contained within the UNB Interchange Header.

An EDIFACT interchange can contain or example EDIFACT messages.

All EDIFACT messages within the interchange must be of the same type, i.e. all P11D17 messages; there must not be a mix of messages within the one interchange.

2.2.2. EDIFACT Message

An EDIFACT measure starts with a UNH header and ends with a UNT trailer.

The UNH he is a aso contains the 'message type' – in this case the P11D17 message

2.2.3. EDIFACT Submissions

A transmission file from an EDIFACT Trading Partner may contain one or more interchanges (UNB-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:

- One transmission file containing only one interchange (UNB-UNZ), and have multiple messages (UNH-UNT) within that single interchange - one message per Employer PAYE reference.
- 2. One transmission file containing several interchanges (UNB-UNZ) one interchange per Employer PAYE reference.
- 3. One transmission file per Employer PAYE reference.

See examples below.

Example 1.

Transmission File1:

UNB

UNH - UNT for Employer 1

UNH - UNT for Employer 2

UNH - UNT for Employer 3

UNZ

Example 2.

Transmission File Y

UNB, UNH - UNT, UNT for Employer 1

UNB, UNH - NT, WZ or Employer 2

UNB, UNH - UNT, WZ for Employer 3

Example 3.

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

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

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

2.2.4. Validation / Rejection

Each EDIFACT message (UNH – UNT) is separately validated. If a message is rejected, only that rejected message will be discarded; subsequent messages will be processed, and if validated successfully they will be forwarded to the HM Revenue & Customs application. The Trading Partner will be informed of the message rejection and expected to resubmit only the corrected message.

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THE P11D17 MESSAGE

The following page shows the P11D17 branching diagram which, on the whole, applies to both the GFF interchange and the EDIFACT message.

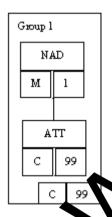
The UNH and UNT segments shown on the branching diagram only apply to the EDIFACT message; they do not apply to the GFF interchange, which starts with a 4* header record and is followed by a BGM1 record.

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

The diagram is presented in three sections, the Header section which appears once, the Detail section which is a repeatable group with up to 999,999 occurrences and the Summary section which appears once.



A segment is shown as a box with the segment name. It also shows whether it is mandatory or conditional and the number of times it may occur. The BGM, Biginning of Message segment, is Mandatory and can only scur once in the message.



A segment group is shown inclosed in its group box, with the mandatory or conditional stratus of the group and the number of times it may cook given in the bottom right hand corner.

In this example, Group 1 is conditional; it may occur once and mes. The sequence of the data within the that must start with a NAD (Name and Address nd can be followed by up to 99 ATT (Attribute

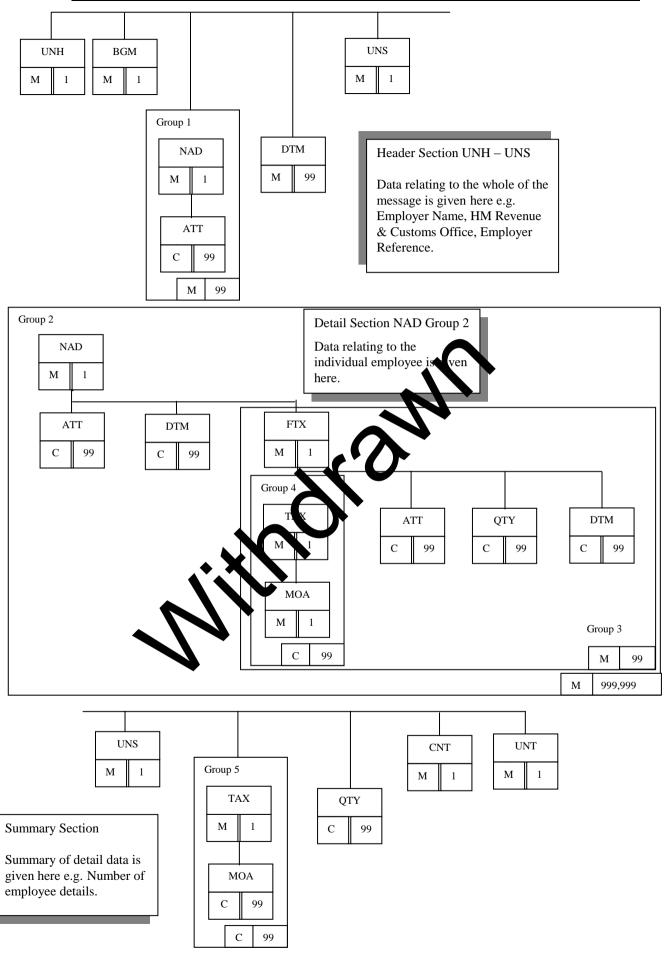
The normal structure in the P11D17 message is for a NAD segment qualified with code BG (Employer) to be followed by an ATT segment qualified with code 7 (Employer reference). The Group then repeats with a NAD qualified with code TC (HM Revenue & Customs Office) followed by an ATT segment qualified with code 17 (HM Revenue & Customs Office number).

GFF EDIFACT

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

NAD+TC' ATT+ZZZ++17:2:IR:123'

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4. P11D17 DATA ITEMS

Table 4.1.3 below lists the business fields of the P11D that need to be extracted

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

e.g. Table 4.1.3 states that the HM Revenue & Customs Office number is Mandatory and must be contained within the ATT segment with qualifier = 17.

The Record Layouts in Section 5 give further details on the use of an element of data.

4.1. Field Status

4.1.1. Mandatory fields

Mandatory fields are required by the HM Revenue & Customs and must be provided by the Employer (unless it is a zero mone and amount – see Section 6.4).

Mandatory fields must appear in the correct for the

If mandatory fields are omitted or provided in an incorrect format the message will be rejected. See Section 5 for further left of Record Layout and format of specific fields.

4.1.2. Optional Fields

Optional fields should be provided if available to the employer as they will help speed up processing at Hr RC. Optional fields may become mandatory due to the content or presence / absence of other optional fields. e.g. Employee's Date of Birth is mandatory if the NINO is not provided.

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

If optional fields are provided in an incorrect format the message will be rejected. See Section 5 for further detail of Record Layouts.

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4.1.3. Business Fields

EEC1 Record Id.	EEC1 Field No.	Business Field	Status	Segment or Record Name	Qualifier	
		Data Identification				
		Form type	Mandatory	BGM/BGM1	12	
0	3	Tax year (Year in which the Tax Year ends) must = 2017	Mandatory	DTM/DTM1	166	
0	6	Submitter Reference number	Mandatory	ATT/ATT1	1	
0	7	Bureau name	Optional	NAD/NAD1A	BU	
		Employer Identification				
1	2	HM Revenue & Customs Office (Tax District) number (001-999)	Mandat ry	ATT/ATT1	17	
1	3	Employer PAYE reference	Monda pry	ATT/ATT1	7	
1	4	HM Revenue & Customs Office (Tax District) name	Optional	NAD/NAD1A	TC	
1	5	Employer's name	Mandatory	NAD/NAD1B	BG	
1	6 - 10	Employer's address	Optional	NAD/NAD1A	BG	
		. * * * * * * * * * * * * * * * * * * *				
		Employee tectrd				
20	3	Works by roll number	Mandatory	ATT/ATT1	19	
20	4	Emp. yet's surname	Mandatory	NAD/NAD2B	BV	
20	5	Employee's first forename	Optional	NAD/NAD2B	BV	
20	6	Employee's second forename	Optional	NAD/NAD2A	BV	
20	7 Director indicator Op <u>Mandatory</u> if employee is a Director		Optional	ATT/ATT2	3	
20	National Insurance number		Optional	ATT/ATT2	11	
20	9	Date of Birth	Optional	DTM/DTM2	329	
		Mandatory if NINO not present				
20	10	Gender	Optional	ATT/ATT2	9	
		Mandatory if NINO not present				

EEC1 Record Id.	EEC1 Field No.	Business Field	Status	Segment or Record Name	Qualifier	
		Assets transferred (cars, property, goods or other assets)				
2A	2	Benefit type	Mandatory	FTX/FTX1A	Α	
2A	4	Description of asset	Mandatory	FTX/FTX1A	Α	
2A	5	Description of "OTHER" asset	Optional	FTX/FTX1A	Α	
2A	6	Asset cost/market value	Mandatory	TAX/MOA TAX1/MOA1	8	
2A	7	Amount made good or from which tax deducted	Mandatory	TAX/MOA TAX1/MOA1	1	
2A	8	Cash equivalent	Mandatory	TAX/MOA TAX1/MOA1	12	
			1			
		Assets transferred Totals	N			
2Q	2	Benefit type	Man latory	FTX/FTX1A	Q	
2Q	4	Total Assets transferred	Mandatory	TAX/MOA TAX1/MOA1	115	
		Payments made on board on the employee				
2B	2	Benefit type	Mandatory	FTX/FTX1A	В	
2B	4	Descripting of payments	Mandatory	FTX/FTX1A	В	
2B	5	Description of "OTHER" payments	Optional	FTX/FTX1A	В	
2B	6	Amount paid	Mandatory	TAX/MOA TAX1/MOA1	4	
		Payments made on behalf of the employee Totals				
2R	2	Benefit type	Mandatory	FTX/FTX1A	R	
2R	2R 4 Total amount paid Mandatory TAX				116	
2R	5	Total tax on notional payment not borne by employee within 90 days of receipt of each notional payment	Mandatory	TAX/MOA TAX1/MOA1	117	

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EEC1 Record Id.	EEC1 Field No.	Business Field	Status	Segment or Record Name	Qualifier
		Vouchers and credit cards (value of vouchers and payments made using credit cards or tokens)			
2C	2	Benefit type	Mandatory	FTX/FTX1A	С
2C	4	Gross amount	Mandatory	TAX/MOA TAX1/MOA1	41
2C	5	Amount made good or from which tax deducted	Mandatory	TAX/MOA TAX1/MOA1	1
2C	6	Cash equivalent	Mandatory	TAX/MOA TAX1/MOA1	12
		Living accommodation			
2D	2	Benefit type	Mandatay	FTX/FTX1A	D
2D	4	Cash equivalent of accommodation provided for employee, or his/her family or household	Manditol	TAX/MOA TAX1/MOA1	12
			•		
		Mileage allowance payments and Passenger Payments			
2E	2	Benefit type	Mandatory	FTX/FTX1A	E
2E	4	Sum of :- 1) Car and mile are a payances paid to employees for business travel in employees nown vehicles in excess of maximum execute amount. 2) Parse ger payments in excess of the maximum exempt amount.	Mandatory	TAX/MOA TAX1/MOA1	71
		Cars and car fuel			
2F	2	Benefit type	Mandatory	FTX/FTX1A	F
2F	4	Make and model	Mandatory	ATT/ATT3	5
2F	5	Date of first registration	Mandatory	DTM/DTM3	375
2F	6	Approved CO2 emissions figure for cars registered on or after 1 st January 1998 See Record Layout	Optional	ATT/ATT3	28
2F	7	No approved CO2 emissions indicator See Record Layout	Optional	ATT/ATT3	30

EEC1 EEC1 Record Field Id. No.		Business Field	Status	Segment or Record Name	Qualifier	
2F	8	Vehicle engine size in cc See Record Layout	Optional	ATT/ATT3	13	
2F	9	Type of fuel or power used See Record Layout	Optional	ATT/ATT3	4	
2F	10	Date car was available from See Record Layout	Optional	DTM/DTM3	488	
2F	11	Date car was available to See Record Layout	Optional	DTM/DTM3	489	
2F	12	List price of car	Mandatory	TAX/MOA TAX1/MOA1	43	
2F	13	Price of non-standard accessories	Mandatory	TAX/MOA TAX1/MOA1	136	
2F	14	Employee capital contributions towards cost	Mandatory	TAX/MOA TAX1/MOA1	21	
2F	15	Amount paid by employee for private use of car	Mandatory	TAX/MOA TAX1/MOA1	5	
2F	16	Date free fuel was withdrawn See Record Layout	DTM/DTM3	G		
2F	17	Free fuel reinstated in year indicates See Record Layout				
2F	18	Car benefit charge (cash eq ivaler) of car	Mandatory	TAX/MOA TAX1/MOA1	9	
2F	19	Car fuel benefit sharg (cash quivalent) of fuel for cas See Record Labout	Optional	TAX/MOA TAX1/MOA1	10	
		Cars and Canage Benefit Charge Total				
2X	2	Benefit type	Mandatory	FTX/FTX1A	Х	
2X	4	Total car benefit charge	Mandatory	TAX/MOA TAX1/MOA1	74	
2X	5	Total car fuel benefit charge	Optional	TAX/MOA TAX1/MOA1	75	
		<u>Vans</u>				
2G	2	Benefit type	Mandatory	FTX/FTX1A	G	
2G	4	Cash equivalent of all vans available for private use	Mandatory	TAX/MOA TAX1/MOA1	12	
2G	5	Van Fuel	Mandatory	TAX/MOA TAX1/MOA1	139	

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EEC1 Record Id.	EEC1 Field No.	Business Field	Status	Segment or Record Name	Qualifier	
		Interest free and low interest loans				
2H	2	Benefit type	Mandatory	FTX/FTX1A	Н	
2H	4	Number of joint borrowers Mandatory if more than one borrower	Optional	QTY/QTY0	G	
2H	5	Amount outstanding at beginning of current tax year or at date loan was made if later	Mandatory	TAX/MOA TAX1/MOA1	2	
2H	6	Amount outstanding at end of current tax year or at date loan was discharged if earlier	Mandatory	TAX/MOA TAX1/MOA1	3	
2H	7	Maximum outstanding at any time in the year	Mandatory	TAX/MOA TAX1/MOA1	45	
2H	8	Total amount of interest paid by the borrower in the relevant tax year	Mandatory	TAX/MOA TAX1/MOA1	72	
2H	9	Date loan was made in the current tax year, where applicable	Optional	DTM/DTM3	167	
2H	10	Date loan was discharged in current tax year if applicable	Optional	DTM/DTM3	168	
2H	11	Cash equivalent of loan after deducting any interest paid by the borrower	Mai datory	TAX/MOA TAX1/MOA1	12	
)			
		Private medical treatment of instrance				
21	2	Benefit type	Mandatory	FTX/FTX1A	I	
21	4	Cost to you	Mandatory	TAX/MOA TAX1/MOA1	13	
21	5	Amount made sood is from which tax deducted				
21	6	Cash et uivai	Mandatory	TAX/MOA TAX1/MOA1	12	
		Qualifying relocation expenses payments and benefits				
2J	2	Benefit type	Mandatory	FTX/FTX1A	J	
2J	4	Relocation expenses - excess over £8,000 of all qualifying relocation expenses payments and benefits for each move	Mandatory	TAX/MOA TAX1/MOA1	64	
		Services supplied				
2K	2	Benefit type	Mandatory	FTX/FTX1A	K	
2K	4	Cost to you	Mandatory	TAX/MOA TAX1/MOA1	13	

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EEC1 EEC1 Record Field Id. No.		Business Field	Status	Segment or Record Name	Qualifier
2K	5	Amount made good or from which tax deducted	Mandatory	TAX/MOA TAX1/MOA1	1
2K	6	Cash equivalent	Mandatory	TAX/MOA TAX1/MOA1	12
		Assets placed at the employee's disposal			
2L	2	Benefit type	Mandatory	FTX/FTX1A	L
2L	4	Description of asset	Mandatory	FTX/FTX1A	L
2L	5	Description of "OTHER" asset	Optional	FTX/FTX1A	L
2L	6	Annual value plus expenses incurred	Mandatory	TAX/MOA TAX1/MOA1	7
2L	7	Amount made good or from which tax deducted	Mandatry	TAX1/MOA1	1
2L	8	Cash equivalent	Mandat ry	TAX/MOA TAX1/MOA1	12
			•		
		Assets placed at the employ le's disposal - Totals			
28	2	Benefit type	Mandatory	FTX/FTX1A	S
2S	4	Total amount par	Mandatory	TAX/MOA TAX1/MOA1	116
		Other Lems			
2M	2	Benefit	Mandatory	FTX/FTX1A	M
2M	4	Description of Class 1A NIC items Mandatory if any amounts appear in fields 6, 7 or 8.	tory if any amounts appear in fields		M
2M	5	Description of "OTHER" item	Optional	layouts FTX/FTX1B	М
2M	6	Cost to you of Class 1A NIC items	Mandatory	TAX/MOA TAX1/MOA1	58
2M	7	Amount made good of Class 1A NIC items	Mandatory	TAX/MOA TAX1/MOA1	56
2M	8	Cash equivalent of Class 1A NIC items	Cash equivalent of Class 1A NIC items Mandatory TAX/Me		57
2M	9	Description of non-Class 1A NIC items Mandatory if any amounts appear in fields 11, 12 or 13	Optional FTX/FTX1A M		
2M	10	Description of "OTHER" item	Optional	FTX/FTX1B	M

EEC1 EEC1 Record Field Id. No.		Business Field	Status	Segment or Record Name	Qualifier
2M	11	Cost to you of non-Class 1A NIC items	Mandatory	TAX/MOA TAX1/MOA1	111
2M	12	Amount made good of non-Class 1A NIC items	Mandatory	TAX/MOA TAX1/MOA1	109
2M	13	Other items: cash equivalent of non-Class 1A NIC items	Mandatory	TAX/MOA TAX1/MOA1	110
		Other Items Totals			
2T	2	Benefit type	Mandatory	FTX/FTX1A	Т
2T	4	Total cash equivalent of Class 1A NIC items	Optional	TAX/MOA TAX1/MOA1	118
2T	5	Total cash equivalent of non Class 1A NIC items	Optional	TAX/MOA TAX1/MOA1	119
2T 6		Income tax paid but not deducted from the director's remuneration (This is a separate value i.e. there are no corresponding items in group 2M for this value) Mandatory if employee is a Director		TAX/MOA XX1/MOA1	120
		.7	•		
		Expenses payments made in be alf or the employee			
2N	2	Benefit type	Mandatory	FTX/FTX1A	N
2N	4	Travelling and subdistance: cost to you	Mandatory	TAX/MOA TAX1/MOA1	86
2N	5	Travelling and sursistance: amount made good afrom which fax deducted	Mandatory	TAX/MOA TAX1/MOA1	85
2N	6	Travelling and ubsistence: taxable payment	Mandatory	TAX/MOA TAX1/MOA1	87
2N	7	Entertainment: trading organisation indicator Mandatory if any amounts appear in fields 8, 9 or 10	Optional	ATT/ATT3	3
2N	8	Entertainment: cost to you	Mandatory	TAX/MOA TAX1/MOA1	26
2N	9	Entertainment: amount made good or from which tax deducted	Mandatory	TAX/MOA TAX1/MOA1	25
2N	10	Entertainment: taxable payment	Mandatory	TAX/MOA TAX1/MOA1	27
2N	11	Not used			
2N	12	Not used			
2N	13	Not used			

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EEC1 EEC1 Record Field Id. No.		Business Field	Status	Segment or Record Name	Qualifier
2N	14	Payments for use of home telephone: cost to you	Mandatory	TAX/MOA TAX1/MOA1	89
2N	15	Payments for use of home telephone: amount made good or from which tax deducted	Mandatory	TAX/MOA TAX1/MOA1	88
2N	16	Payments for use of home telephone: taxable payment	Mandatory	TAX/MOA TAX1/MOA1	90
2N	17	Non-qualifying relocation expenses: cost to you	Mandatory	TAX/MOA TAX1/MOA1	51
2N	18	Non-qualifying relocation expenses: amount made good or from which tax deducted	Mandatory	TAX/MOA TAX1/MOA1	50
2N	19	Non-qualifying relocation expenses: taxable payment	Mandatory	TAX/MOA TAX1/MOA1	52
2N	20	Description of other expenses Mandatory if any amounts appear in fields 22, 23 or 24	FTX/FTX1A	N	
2N	21	Description of "OTHER" expenses	Optional	FTX/FTX1A	N
2N	22	Other expenses: cost to you	Mandaton	TĂX/MOA TAX1/MOA1	54
2N	23	Other expenses: amount made good or from which tax deducted	Manga, ry	TAX/MOA TAX1/MOA1	53
2N	24	Other expenses: taxable payment	Mandatory	TAX/MOA TAX1/MOA1	55
		Mileage Allowance Relief (ption Name Reporting Scheme (MAROLS)			
2U	2	Benefit type	Mandatory	FTX/FTX1A	U
2U	4	Mileage allovanus reix	Mandatory	TAX/MOA TAX1/MOA1	121
		Sub-Reven Grand Total			
3	3	Total number of employees	Mandatory	QTY/QTY1	I

5. RECORD LAYOUTS

5.1. GFF LAYOUT

A GFF interchange is made up of a 4* header record followed by several fixedlength records specific to the P11D17.

These P11D17 records are made up of fixed-length fields which are delimited by a space character (not shown in table below).

Each P11D17 interchange is made up of a Header section (records BGM1 to UNS1), containing data relating to the whole interchange e.g. Employer HM Revenue & Customs Office: a Detail section (records NAD2A to UNS2) containing one or more individual employee details and a Trailer section (record CNT1) containing a control count.

Each record starts with a name, e.g. NAD1A is the Header section Name and Address record, ATT2 is in the Detail section and contains an Attribute of the employee (the numbers in the record names relative 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 al NAD1A records are 189 characters long: all ATT1 records are 45 ch racters long.

The records may be terminated er a line feed LF or a carriage return/line feed CR/LF.

The format of the data is follows:-

- a = alpha
- n = numeric
- an = alphanumer

The length is halfalled by the number following the format type:- a4 = a shalleld 4 characters in length

- 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 padded with spaces
- 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. For further information - see Section 6.4.

The records and their contents used in the P11D17 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.

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Record Name	Record Description	From	То	Format / Length	Record Cont	ents	Business Rules
4 *	Header Identifier	1	4	an4	Must contain	***	
Header							
	Header Version	5	8	an4	Must contain	001A	
	Data Type	9	16	an8	Must contain	P11D17	
	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		
	Recipient Id	57	91	an35	Must contain	HMRC	
	Test Indicator	92	92	an1	Must contain	space for a Live interchalge "1" for a Test	
						interchange	
	Urgent Marker	93	93	a1	Must contain		
	Transmission date	94	101	n8		Format must be Co. Y. MDD	
	Transmission time	102	107	n6		Format must / en. HMM S	
	Unique Reference	108	121	n14		An incrementing count for each new 4* header	See Processing Checklist 6.3
	Sender Sub-Address	122	135	a14	Must contain		
	Recipient Sub-Address	136	149	a14	Must contain		
	mple: ****001AP11D17 1.0 S				HMRC	201704060935480000000000	Pool For Live transmissions
GFF exar	mple: ****001AP11D17 1.0 S	ENDER	ID		HMRC	1 20170406093548000000000	00001 For Test transmissions
DOM	Denimain a of Managana	1	5	,		BGM1	
	Beginning of Message	7					10 - anda far D11D
	Form type mple: BGM1 12	1	9	al	Most contain	12	12 = code for P11D

Record Name	Record Description	From	То	Format / Length	Record Cont	ents	Business Rules
<u> </u>				Longin	If used		This record is only required if you want to specify a Bureau name
NAD1A	Name and Address	1	5		Must contain	NAD1A	
	Party qualifier	7	9	an3	Must contain	BU	BU= code for Bureau
	Address Line 1	11	45	an35	Must contain	Address Line 1 or spaces	
	Address Line 2	47	81	an35		Address Line 2 or spaces	
	Address Line 3	83	117	an35		Address Line 3 or spaces	
	Address Line 4	119	153	an35	Must contain	Address Line 4 or spaces	
	Address Line 5	155	189	an35		Address Line 5 or spaces	
GFF exa	mple: NAD1A BU		•		*		·
					If used		
NAD1B	Name and Address	1	5		Must contain	NAD1B	This record is only required if you want to specify the Bureau name
		7	41	an35	Must contain	Bureau nam	
	Party Name	/					
CEE ava	Party Name Postcode	43	51	an9		Bureau Fusico le c spaces	
GFF exa		43					
	Postcode	43		an9	Must contain	Bureau Postcone of spaces	Required to qualify following ATT record
	Postcode mple: NAD1B BUREAU NA Name and Address	43 AME	51	an9		Bureau Postcone of spaces	Required to qualify following ATT record BG = code for Employer
	Postcode mple: NAD1B BUREAU NA	43 AME	51	an9 AB3 2LZ	Must contain Must contain	Bureau Postcone of spaces	Required to qualify following ATT record BG = code for Employer
	Postcode mple: NAD1B BUREAU NA Name and Address Party qualifier	43 AME 1 7	51 5 9	an9 AB3 2LZ	Must contain Must contain Must contain Must contain	NAD1A Address Line 1 or spaces	
	Postcode mple: NAD1B BUREAU NA Name and Address Party qualifier Address Line 1	43 AME 1 7 11	51 5 9 45	an9 AB3 2LZ an3 an35 an35 an35	Must contain Must contain Must contain Must contain	Bureau Fostcore o spaces NACIA	
	Postcode mple: NAD1B BUREAU NA Name and Address Party qualifier Address Line 1 Address Line 2	43 AME 1 7 11 47	51 5 9 45 81	an9 AB3 2LZ an3 an35 an35 an35	Must contain	NA P1A L2 Address Line 1 or spaces Address Line 2 or spaces	
	Postcode mple: NAD1B BUREAU NA Name and Address Party qualifier Address Line 1 Address Line 2 Address Line 3	43 AME 1 7 11 47 83	51 5 9 45 81 117	an9 AB3 2LZ an3 an35 an35	Must contain	NAMA Address Line 1 or spaces Address Line 2 or spaces Address Line 3 or spaces	
NAD1A	Postcode mple: NAD1B BUREAU NA Name and Address Party qualifier Address Line 1 Address Line 2 Address Line 3 Address Line 4	1 7 11 47 83 119	51 5 9 45 81 117 153	an9 AB3 2LZ an3 an35 an35 an35 an35 an35	Must contain	NACTA Address Line 1 or spaces Address Line 2 or spaces Address Line 3 or spaces Address Line 4 or spaces	
NAD1A	Postcode mple: NAD1B BUREAU NA Name and Address Party qualifier Address Line 1 Address Line 2 Address Line 3 Address Line 4 Address Line 5 mple: NAD1A BG Name and Address	1 7 11 47 83 119 155	51 5 9 45 81 117 153 189	an9 AB3 2LZ an3 an35 an35 an35 an35 an35	Must contain	NAD1A Address Line 1 or spaces Address Line 2 or spaces Address Line 3 or spaces Address Line 4 or spaces Address Line 5 or spaces	
NAD1A GFF exa	Postcode mple: NAD1B BUREAU NA Name and Address Party qualifier Address Line 1 Address Line 2 Address Line 3 Address Line 4 Address Line 5 mple: NAD1A BG	1 7 11 47 83 119 155	51 5 9 45 81 117 153 189	an9 AB3 2LZ an3 an35 an35 an35 an35 an35	Must contain Must contain	NACTA Address Line 1 or spaces Address Line 2 or spaces Address Line 3 or spaces Address Line 4 or spaces Address Line 5 or spaces	

Record Name	Record Description	From	То	Format / Length	Record Cont	ents	Business Rules
ATT1	Attribute of Employer	1	5			ATT1	
	Attribute qualifier	7	9	an3	Must contain	1	1 = code for Submitter reference number
	Attribute	11	45	an35	Must contain	Submitter reference number – format an8	
SFF exa	mple: ATT1 1 4494						
ATT1	Attribute of Employer	1	5		Must contain		
	Attribute qualifier	7	9	an3	Must contain		7 = code for Employer Reference
	Attribute	11	45	an35	Must contain	Employer Reference for at an10	
	mple: ATT1 7 AZ12345						
NAD1A	Name and Address	1	5		Must contain	* **	Required to qualify following ATT record
	Party qualifier	7	9	an3	Must contain	TC	TC = code for HM Revenue & Customs Office
	Spaces	11	189	an179	Must contain	Spa	
GFF exa	mple: NAD1A TC				16	.	
		4	_		If used		
NAD1B	Name and Address	1	5	•	Musticentan	NAD1B	This record is only required if you want to specify the HM Revenue & Customs Office name
	Party Name	7	41	an 25	Must contain	HM Revenue & Customs Office name	
	Postcode	43	51	an	Mu t contain	Spaces	
GFF exa	mple: NAD1B HMRC OFFICE	NAME					
ATT1	Attribute of HM Revenue & Customs Office	1	5		Must contain	ATT1	
	Attribute qualifier	7	9	an3	Must contain	17	17 = code for HM Revenue & Customs Office number
	Attribute	11	45	an35	Must contain	HM Revenue & Customs Office number - format n3	- Value = 001 to 999
GFF exa	mple: ATT1 17 123			1	<u> </u>	Tomac no	

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Record Name	Record Description	From	То	Format / Length	Record Cont	ents	Business Rules
DTM1	Date and Time	1	5		Must contain	DTM1	
	Date qualifier	7	9	an3	Must contain		243 = code for Date of message
	Date	11	45	an35	Must contain	Date of message - format CCYYMMDD	3
	Date format qualifier	47	49	an3	Must contain		102 = code for format CCYYMMDD
GFF exa	mple: DTM1 243 20170406			102	1	1 -	
DTM1	Date and Time	1	5		Must contain	DTM1	
	Date qualifier	7	9	an3	Must contain	166	166 = code for Tax Year
	Date	11	45	an35	Must contain	2016	
	Date format qualifier	47	49	an3	Must contain	602	602 = code for format CCYY
GFF exa	mple: DTM1 166 2017		60	2			
UNS1	Section Identifier	1	5		Must contain	UNA	
	mple: UNS1					9	
ΝΔΠ2Δ	Name and Address	1	5		Must con 's n	N D2A	
INAULA		_	^	an3	Must onta	BV	BV = code for Employee
NADZA	Party qualifier	7	9	ano	Music Illa		DV COGC TOT ETTIPLOYCE
NADZA	Party qualifier Address Line 1	11	45	an35		Address Line 1 or spaces	2V code for Employee
NADZA		11 47				\ = -	DV GGGG TOT EITIPIOYGG
NADZA	Address Line 1	11	45 81 117	an35	Must ce tain	Address Line 1 or spaces	BV code for Employee
NAUZA	Address Line 1 Address Line 2	11 47	45 81	an35 an35	Must co tain Must contain Must contain	Address Line 1 or spaces Address Line 2 or spaces	DV code for Employee

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Record Name	Record Description	From	То	Format / Length	Record Cont	ents	Business Rules
NAD2B	Name and Address	1	5		Must contain	NAD2B	
	Surname	7	41	an35	Must contain	Employee Surname – format an35	
	1st Initial	43	77	an35	Must contain	Employee 1 st Forename or spaces	
	2nd Initial	79	113	an35	Must contain	Employee 2 nd Forename or spaces	
	Title	115	149	an35	Must contain	Employee Title or spaces – format an35	
	Honours	151	185	an35	Must contain	Employee Honours or spaces – format an35	
	Spaces	187	195	an9	Must contain	Spaces	
GFF exa	mple: NAD2B THYME		JUS	STIN			
ATT2	Attribute of Employee	1	5		Must contain	ATT2	
	Attribute qualifier	7	9	an3	Must contain	11	11 = code for NINO
	Attribute	11	45	an35	Must contain	National Asurance Number (NINO)	Characters 1 & 2 must be alpha and must be a valid prefix – See Appendix B Characters 3 – 8 must be numeric Character 9 must be A, B, C, D or space
SFF exa	mple: ATT2 11 AB123456	C			X		
ATT2	Attribute of Employee	1	5		Mast a stain	ATT2	
	Attribute qualifier	7	9	an3	Mus con. in	19	19 = code for Works Number
	Attribute	11	45	an35	Must contain	Works Number - format an20	Works number or a similar unique identifier allotted by the employer.
GFF exa	mple: ATT2 19 14755						
ATT2	Attribute of Employee	1	5		Must contain	ATT2	
	Attribute qualifier	7	9	an3	Must contain	3	3 = code for Director indicator
		11	45	an35	Must contain	Spaces (presence of record acts as	

Record Name	Record Description	From	То	Format / Length	Record Cont	ents	Business Rules
ATT2	Attribute of Employee	1	5		Must contain	ATT2	Mandatory if Employee's National Insurance Number not provided
	Attribute qualifier	7	9	an3	Must contain	9	9 = qualifier for Gender indicator
	Attribute	11	45	an35	Must contain	Gender indicator, format a1	Must be M (male) or F (female)
DTM2	mple: ATT2 9 M Date and Time	1	5		Must contain	DTM2	Mandatory if Employee's National Insurance Number not provided
							If both Date of Birth and NINO are not known a default of 1 st January 1901 should be used.
	Date qualifier	7	9	an3	Must contain		329 = qualifier for Date of birth
	Date	11	45	an35	Must contain	Date of Firth - orm at CCYYMMDD	Must be equal to or earlier that the current date
	Date	47	49	an3	Must contain	102	102 = qualifier for format CCYYMMDD
GFF exa	mple: DTM2 329 19781001	·		102			

The following FTX1A Groups of records each relate to an Expense or Benefit. Only relevant groups need be provided.

FTX1A Group A – Assets transferred (cars, property, goods or other assets).

This group can repeat up to 5 times, once each for the description of assets transferred, the only descriptions allowed are "CARS", "PROPERTY", "PRECIOUS METALS", "OTHER" and "MULTIPLE".

An FTX1A Group Q - Assets transferred - Totals, must follow if one or more Group A details are present.

Record Name	Record Description	From	То	Format / Length	Record Conto	ents	Business Rules
FTX1A	Free Text	1	5		Must contain	FTX1A	Required to qualify Benefit record
	Free text identification	7	23	an17	Must contain	A	A = code for Assets transferred
	Free text	25	94	an70	Must contain	Description of ass 1 - prmat an30	
	Free text	96	165	an70	Must contain	Description of STHER asset – format an30 or space	
	Free text	167	236	an70	Must contain	Spaces	
FF exa	mple: FTX1A A	OTHER				E AIN ADO	
	•	1	5		Must centair		Required to qualify following MOA record
TAX1	Tax Details	1 7	5 9	an3	Must contain		Required to qualify following MOA record 8 = code for Asset cost/market value
TAX1	•	1 7		an3	Must contait Must contain	RACTOR OF THE PROPERTY OF THE	Required to qualify following MOA record 8 = code for Asset cost/market value
TAX1	Tax Details Tax qualifier	1 7 7		an3	Must contain	MOA1	
TAX1 GFF exa	Tax Details Tax qualifier mple: TAX1 8	1 7 1 7	9	an3	Must contain		

Record Name	Record Description	From	То	Format / Length	Record Cont	ents	Business Rules
TAVA	Tax Details	1	5		Must contain	TAX1	Dogwined to gualify following MOA record
TAX1		7				IAXI	Required to qualify following MOA record
	Tax qualifier	/	9	an3	Must contain	1	1 = code for Amount made good or from which tax deducted.
GFF exa	mple: TAX1 1						
MOA1	Monetary Amount	1	5		Must contain	MOA1	
	Monetary Amount	7	41	n35	Must contain	Amount made good or from which ax deducted - format n11, beet fied in pence	
	Currency	43	45	an3	Must contain	GBP or spaces	
	mple: MOA1 0000000000	0000000000		000003210			
TAX1	Tax Details	1	5		Must contain		Required to qualify following MOA record
	Tax qualifier	7	9	an3	Must contain	12	12 = code for Cash equivalent.
GFF exa	mple: TAX1 12					\mathcal{O}	1
MOA1	Monetary Amount	1	5		Must conta n	MOA1	
	Monetary Amount	7	41	n35		Cash equivalent – format n11, specified in pence	The Asset value minus the Amount made good
	Currency	43	45	an3	N ust a ptain	GBP or spaces	
GFF exa	mple: MOA1 0000000000	000000000	00000	000012 6	1.		

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Record	Record Description	From	То		Record Contents	Business Rules
Name				Length		
FTX1A	Free Text	1	5		Must contain FTX1A	Required to qualify Benefit record
	Free text identification	7	23	an17	Must contain Q	Q = code for Assets transferred total
	Free text	25	94	an70	Must contain Spaces	
	Free text	96	165	an70	Must contain Spaces	
	Free text	167	236	an70	Must contain Spaces	
orr exa	mple: FTX1A Q					
					Must contain TAYA	Descripted to availfy fallowing MOA record
TAX1	Tax Details	1 7	5	202	Must contain TAX1	Required to qualify following MOA record
TAX1	Tax Details Tax qualifier	1 7	5 9	an3	Must contain TAX1 Must contain 115	Required to qualify following MOA record 115 = code for Total assets transferred
TAX1	Tax Details	1 7		an3		
TAX1	Tax Details Tax qualifier	1 7		an3	Must contain 115 Must contain MQA1	
TAX1 GFF exa	Tax Details Tax qualifier mple: TAX1 115	1 7 1 7 1 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	9	n35	Must contain 115	

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FTX1A Group B- Payments made on behalf of the employee.

This group can repeat up to 7 times, once each for the description of payments made on behalf of the employee, the only descriptions allowed are "DOMESTIC BILLS", "ACCOUNTANCY FEES", "PRIVATE EDUCATION", "PRIVATE CAR EXPENSES", "SEASON TICKETS", "OTHER" and "MULTIPLE".

An FTX1A Group R – Payments made on behalf of the employee – Total, must follow if one or more Group B details are present.

Record Name	Record Description	From	То	Format / Length	Record Cont	ents	Business Rules
FTX1A	Free Text	1	5		Must contain	FTX1A	Required to qualify Benefit record
	Free text identification	7	23	an17	Must contain	В	B = code for Payments made on behalf of employee
	Free text	25	94	an70	Must contain	Description of pagmen 1c. mat an30	
	Free text	96	165	an70	Must contain	Description of THE payment format an30 or spaces	
	Free text	167	236	an70	Must contain	Spaces	
GFF exa	mple: FTX1A B	SEASON T		6		7/0	
GFF exa				S			
GFF exa	mple: FTX1A B Tax Details		CKETS 5		Must contain		Required to qualify following MOA record
TAX1	mple: FTX1A B Tax Details Tax qualifier		CKETS	an3	Must contain		Required to qualify following MOA record 4 = code for Amount paid
TAX1	mple: FTX1A B Tax Details		CKETS 5				
TAX1	mple: FTX1A B Tax Details Tax qualifier		CKETS 5		Must conten		
TAX1 GFF exa	mple: FTX1A B Tax Details Tax qualifier mple: TAX1 4		5 9		Must contain	1	

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Record Name	Record Description	From	То	Format / Length	Record Cont	ents	Business Rules
FTX1A	Free Text	1	5		Must contain	FTX1A	Required to qualify Benefit record
	Free text identification	7	23	an17	Must contain	R	R = code for Payments made on behalf of employee total
	Free text	25	94	an70	Must contain	Spaces	
	Free text	96	165	an70	Must contain	Spaces	
	Free text	167	236	an70	Must contain	Spaces	
TAX1	Tax Details	1	5		Must contain	TAX1	Required to qualify following MOA record
TAX1	Tax Details Tax qualifier	1 7	5 9	an3	Must contain Must contain		Required to qualify following MOA record
		1 7	+	an3	Must contain	116	Required to qualify following MOA record 116 = code for Total amount paid
	Tax qualifier	1 7	+		Must contain Must contain	116 M&1	116 = code for Total amount paid
GFF exa	Tax qualifier mple: TAX1 116	1 7 1 7 7	9	an3	Must contain	116	

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Record Name	Record Description	From	То	Format / Length	Record Cont	ents	Business Rules
TAX1	Tax Details	1	5		Must contain	TAX1	Required to qualify following MOA record
	Tax qualifier	7	9	an3	Must contain	117	117= code for Total tax on notional payments not
							borne by employee within 90 days of receipt of
							notional payment
GFF exa	mple: TAX1 117				T		
MOA1	Monetary Amount	1	5		Must contain		
	Monetary Amount	7	41	n35	Must contain	Total tax on notional vm ints, format –	
						n11, specified in pent e	
	Currency	43	45	an3	Must contain	GBP or spaces	
GFF exa	mple: MOA1 0000000000	000000000	000000	000003900	0		

FTX1A Group C - Vouchers or credit cards (value of vouchers and payments made using credit cards or tokens)

This group may only occur once per employee.

Record Name	Record Description	From	То	Format / Length	Record Cont	ents	Business Rules
FTX1A		1	5		Must contain		Required to qualify Benefit record
	Free text identification	7	23	an17	Must contain	c	C = code for Vouchers and credit cards (value of vouchers and payments made using credit cards or tokens)
	Free text	25	94	an70	Must contain	Spaces	
	Free text	96	165	an70	Must contain	Spaces	
	Free text	167	236	an70	Must contain	Spaces	
GFF exa	mple: FTX1A C						
		1	5		Must contain	(0	Dogwined to gualify following MOA record
TAX1	Tax Details	1 7	5 9	an3	Must contain Must contain		Required to qualify following MOA record 41 = code for Gross amount
TAX1		1 7		an3	Must contain Must contain		Required to qualify following MOA record 41 = code for Gross amount
TAX1	Tax Details Tax qualifier	1 7				4	
TAX1 GFF exa	Tax Details Tax qualifier mple: TAX1 41	1 7 1 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	9	an3	Must contain	4	41 = code for Gross amount

Record Name	Record Description	From	То	Format / Length	Record Contents		Business Rules
TAVA	Tax Details	1	5		Must contain	TAV4	Paguired to qualify following MOA record
TAX1	Tax qualifier	7	9	an3	Must contain		Required to qualify following MOA record 1 = code for Amount made good or from which tax deducted
GFF exa	imple: TAX1 1						
MOA1	Monetary Amount	1	5		Must contain	MOA1	
MOAT	Monetary Amount	7	41	n35	Must contain		
	Currency	43	45	an3	Must contain	GBP or spaces	
	mple: MOA1 0000000000	00000000000		000003210			
TAX1	Tax Details	1	5		Must contain		Required to qualify following MOA record
	Tax qualifier	7	9	an3	Must contain	12	12 = code for Cash equivalent
GFF exa	imple: TAX1 12						
MOA1	Monetary Amount	1	5		Must co tain	N QAT	
	Monetary Amount	7	41	n35	Must contain	Cash equivalent – format n11, specified in pence	The Gross amount minus the Amount made good
	Currency	43	45	an3	Mus con in	GBP or spaces	
GFF exa	mple: MOA1 0000000000	0000000000	00000	000012400			

FTX1A Group D – Living accommodation

This group may only occur once per employee.

Record Name	Record Description	From	То	Format / Length	Record Contents		Business Rules
FTX1A	Free Text	1	5		Must contain	FTX1A	Required to qualify Benefit record
	Free text identification	7	23	an17	Must contain	D	D = code for Living accommodation
	Free text	25	94	an70	Must contain	Spaces	
	Free text	96	165	an70	Must contain	Spaces	
	Free text	167	236	an70	Must contain	Spaces	
GFF exa	mple: FTX1A D						
TAX1	Tax Details	1	5		Must contain	TAX1	Required to qualify following MOA record
	Tax qualifier	7	9	an3	Must contain	12	12 = code for Cash equivalent of accommodation provided for employee, or his/her family or household
GFF exa	mple: TAX1 12					,O'	
MOA1	Monetary Amount	1	5		Mustamatan	MOA1	
	Monetary Amount	7	41	n35	Must ex tain	Cash equivalent of accommodation provided for employee, or his/her family or household - format n11, specified in pence	

This group may only occur once per employee.

Record Name	Record Description	From	То	Format / Length	Record Cont	ents	Business Rules Required to qualify Benefit record
FTX1A	Free Text	1	5		Must contain	FTX1A	
	Free text identification	7	23	an17	Must contain	E	E = code for Mileage allowance and passenger payments
	Free text	25	94	an70	Must contain	Spaces	
	Free text	96	165	an70	Must contain	Spaces	
	Free text	167	236	an70	Must contain		
TAX1	Tax Details Tax qualifier	1 7	5 9	an3	Must contain Must contain	TAX1 71	Required to qualify following MOA record 71 = code for Taxable amount of car and mileage allowances paid for the employee's own vehicle, and passenger payments, in excess of maximum exemp amounts.
GFF exa	mple: TAX1 71				X		difficulties.
MOA1	Monetary Amount	1	5	•	Mus con in	MOA1	
	Monetary Amount	7	41	n35	li ust contain	Taxable amount of car and mileage allowances paid for the employee's own vehicle, and passenger payments, in excess of maximum exempt amounts - format n11,	
						specified in pence	

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FTX1A Group F- Cars and car fuel.

This group can repeat up to 99 times. A car and car fuel record is required for each car made available to the employee.

An FTX1A Group X – Cars and car fuel benefit charge –Totals, must follow if one or more Group F details are present.

Record Name	Record Description	From	То	Format / Length	/ Record Contents		Business Rules
						_	
FTX1A	Free Text	1	5		Must contain	FTX1A	Required to qualify Benefit record
	Free text identification	7	23	an17	Must contain	F	F = code for Cars and car fuel
	Free text	25	94	an70	Must contain	Spaces	
	Free text	96	165	an70	Must contain	Spaces	
	Free text	167	236	an70	Must contain	Spaces	
ΤΔΥ1	Tax Details	1	5		Must contain	TA	Required to qualify following MOA record
TAX1	Tax Details Tax qualifier	1 7	5 9	an3	Must contain Must contain		Required to qualify following MOA record 43 = code for List price of car
		1 7		an3		43	
	Tax qualifier	1 7		an3			
GFF exa	Tax qualifier mple: TAX1 43	1 7 1 7 7	9		Must contain Must contain	43	43 = code for List price of car

Record Name	Record Description	From	То	Format / Length	Record Cont	ents	Business Rules
TAVA	Tay Dataila	1	5		Must contain	TAV4	Described to supplify following MOA record
TAX1	Tax Details	7				TAX1	Required to qualify following MOA record
	Tax qualifier	/	9	an3	Must contain	136	136 = code for Price of non-standard accessories
GFF exa	mple: TAX1 136						
MOA1	Monetary Amount	1	5		Must contain	MOA1	
	Monetary Amount	7	41	n35	Must contain		
						format n11, specified in place	
	Currency	43	45	an3	Must contain	GBP or spaces	
GFF exa	mple: MOA1 0000000000	000000000	000000	00005000	0		
TAX1	Tax Details	1	5		Must contain	TAX1	Required to qualify following MOA record
	Tax qualifier	7	9	an3	Must contain	21	21 = code for Employee capital contributions towards cost
GFF exa	mple: TAX1 21						
MOA1	Monetary Amount	1	5		Must co tain	N QAT	
	Monetary Amount	7	41	n35	Must contain	Em loyee capital contributions towards cost - format n6, specified in pence	Maximum = £5000
	Currency	43	45	an3	Mus con. in	· -	
GFF exa	mple: MOA1 0000000000	000000000	00000	000010000	0		

Record	Record Description	From	То	Format /	Record Cont	ents	Business Rules
Name	-			Length			
TAX1	Tax Details	1	5		Must contain	TAX1	Required to qualify following MOA record
	Tax qualifier	7	9	an3	Must contain	5	5 = code for Amount paid by employee for private use of car
GFF exa	mple: TAX1 5						
MOA1	Monetary Amount	1	5		Must contain	MOA1	
	Monetary Amount	7	41	n35	Must contain	Amount paid by employee for payate use of car - format n9, specified in perce	Maximum = £9,999,999
	Currency	43	45	an3	Must contain	GBP or spaces	
TAX1	mple: MOA1 000000000000000000000000000000000000	1	5		Must contain	TAX1	Required to qualify following MOA record
17001	Tax qualifier	7	9	an3	Must contain		9 = code for Car benefit charge (cash equivalent)
GFF exa	mple: TAX1 9			uno	Wast Schlain		oode for our perion charge (easin equivalent)
MOA1	Monetary Amount	1	5		Must contain	MC A1	
	Monetary Amount	7	41	n35	Must co. ta n	sh equivalent of car - format n11, specified in pence	
	Currency	43	45	an3	Must antain	GBP or spaces	
GFF exa	mple: MOA1 0000000000	000000000000000000000000000000000000000	00000	000012500		,	

					If used		
TAX1	Tax Details	1	5		Must contain	TAX1	If present, either Approved CO2 emissions figure or Vehicle engine size must be present Must be present if Date free fuel was withdrawn is present. If present must be >0
	Tax qualifier	7	9	an3	Must contain	10	10 = code for Car fuel benefit charge (cash equivalent)
GFF exa	mple: TAX1 10						
MOA1	Monetary Amount	1	5		Must contain	MOA1	
	Monetary Amount	7	41	n35	Must contain	Cash equivalent of fuel for day - format n11 specified in pence	,
		40	45	an3	Must contain	GBP or spaces	
	Currency	43	75	ano	Must contain	ODI OI Spaces	
GFF exa	Currency mple: MOA1 0000000000					DDI di spaces	
GFF exa					00	ATT ATT	
	mple: MOA1 0000000000		0000000		Must contain Must contain	AT	5= code for Make and model

Record	Record Description	From	То		Record Cont	ents	Business Rules
Name				Length	If used		
ATT3	Attribute of Car	1	5		Must contain	ATT3	This record is required if the car was registered on or after 01/01/1998 and has approved CO2 emission. If present must be > or = 0.
	Attribute qualifier	7	9	an3	Must contain	28	28 = code for Approved CO2 emissions figure for cars registered on or after 1 st January 1998
	Attribute	11	45	an35	Must contain	Approved CO2 emissions figure for cars registered on or after 1 st Jamery 1990—format n3	the regions of the residence of the resi
GFF exa	mple: ATT3 28 128			<u> </u>	1	N,	
					If used		
ATT3	Attribute of Car	1	5		Must contain	ATT3	This record is required if the car was registered on or after 01/01/98 and does not have an approved CO2 emission figure (e.g. car imported from outside the European Community).
	Attribute qualifier	7	9	an3	Must contain	30	30 = code for No approved CO2 emissions indicator
	Attribute	11	45	an35	Musi contan	Spises (presence of record acts as indicator)	
GFF exa	mple: ATT3 30				lt bod	,	
ATT3	Attribute of Car	1	5	1	IV. Scontain	ATT3	This record is required if the car was registered before 01/01/98 or on or after 01/01/98 but does not have an approved CO2 emission figure. Rotary engines are classified as "2001".
	Attribute qualifier	7	9	an3	Must contain	13	13 = code for Car engine size in cc
	Attribute	11	45	an35		Car engine size in cc – format n4	Ĭ

Record Description	From	То	Format / Length	Record Cont	ents	Business Rules
				If used		
Attribute of Car	1	5		Must contain	ATT3	This record is required if the car was registered on or after 01/01/98.
Attribute qualifier	7	9	an3	Must contain	4	4 = code for Type of fuel or power used
Attribute	11	45	an35	Must contain	Type of fuel or power used – format a1	D = Diesel (not Euro IV), A = Petrol, D = Diesel (Euro IV), A = Hybrid electric, A = Gas only or bifuel with a CO2 figure for gas, A = Bi-fuel conversion, A = Zero emission cars, whatever the technology, A = E85 compliant.
ample: ATT3 4 A						
				If used		
Attribute of Car	1	5		Must contain	ATT3	This record is only required if the provision of free fuel was reinstated in the year
Attribute qualifier	7	9	an3	Must contain	34	34 = code for Free fuel reinstated in year
Attribute	11	45	an35	Must contain	Spices present of record acts as indicator)	
ample: ATT3 34						
Date and Time	1	5		Must conta a	DTM3	
Date qualifier	7	9	an3	Mast antain		375 = code for Date first registered
Date	11	45	an35		Date first registered - format CCYYMMDD	
Date	47	49	an ²	Must contain	102	102 = code for format CCYYMMDD
ample: DTM3 375 20160514	•		102	1		
				If used		
Date and Time	1	5		Must contain	DTM3	This record is only required if the car was made available after the start of the reported tax year
Date qualifier	7	9	an3	Must contain	488	488 = code for Date car was available from
Date	11	45	an35	Must contain	Date car was available from - format CCYYMMDD	
Date	47	49	an3	Must contain	102	102 = code for format CCYYMMDD
Date	0161214	11	11 45 47 49	11 45 an35 47 49 an3	11 45 an35 Must contain 47 49 an3 Must contain	11 45 an35 Must contain Date car was available from - format CCYYMMDD 47 49 an3 Must contain 102

	Record Description	From	То	Format /	Record Cont	ents	Business Rules
Name	-			Length			
					If used		
DTM3	Date and Time	1	5		Must contain	DTM3	This record is only required if the car was made available before the end of the reported tax year and the car is no longer available. Must not be earlier than "date available from".
	Date qualifier	7	9	an3	Must contain	489	489 = code for Date car was available to
	Date	11	45	an35	Must contain	Date car was available to - format CCYYMMDD	
	Date	47	49	an3	Must contain	102	102 = code for format CCYYMMDD
					If used	KOM	This record is only required if the car was made available within the current tax year. I must be provided if ATT3 code 34 Free fue reinstated in the year is present. Must not be provided if car fuel benefit charge is not present
DTM3	Date and Time	1	5			D M3	made available within the current tax year. I must be provided if ATT3 code 34 Free fue reinstated in the year is present. Must not be provided if car fuel benefit charge
	Date and Time Date qualifier	1 7	5 9	an3			made available within the current tax year. I must be provided if ATT3 code 34 Free fue reinstated in the year is present. Must not be provided if car fuel benefit charge is not present Must not be earlier than the date available
				an3 an35	Must contain	Daw free fuel was withdrawn - format CCYYMMDD	made available within the current tax year. I must be provided if ATT3 code 34 Free fue reinstated in the year is present. Must not be provided if car fuel benefit charge is not present Must not be earlier than the date available from, or later than the date available to

Record Name	Record Description	From	То	Format / Length	Record Cont	ents	Business Rules
FTX1A	Free Text	1	5		Must contain	FTX1A	Required to qualify Benefit record
	Free text identification	7	23	an17			X = code for Car and car fuel benefit charge total
	Free text	25	94	an70	Must contain	Spaces	J
	Free text	96	165	an70	Must contain	Spaces	
	Free text	167	236	an70	Must contain	Spaces	
TAX1	Tax Details Tax qualifier	1 7	5	an3	Must contain Must contain		Required to qualify following MOA record 74 = code for Total cash equivalent of cars
GFF exa	mple: TAX1 74	l I	9	ans	Must contain		74 – code for Total cash equivalent of cars
MOA1	Monetary Amount	1	5		Must contain	MDA1	
	Monetary Amount	7	41	n35	Must contain	Tot lean equivalent of cars - format n11, specified in pence	Total car benefit charge (cash equivalent) for all cars available (TAX1/MOA1 code 9 in FTX1A Group F)
	Currency	43	45	an3	Myist & tain	GBP or spaces	

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Record	Record Description	From	То	Format /	Record Cont	ents	Business Rules
Name				Length			
TAX1	Tax Details	1	5		Must contain	TAX1	Required to qualify following MOA record
	Tax qualifier	7	9	an3	Must contain	75	75 = code for Total cash equivalent of fuel for cars
GFF exa	mple: TAX1 75						
	Т.		1	T			
					If used		
MOA1	Monetary Amount	1	5		Must contain	MOA1	
	Monetary Amount	7	41	n35	Must contain	Total cash equivalent of fuel ar cars format	Total car fuel benefit charge (cash equivalent) of
						n11, specified in pence	fuel for all cars available (TAX1/MOA1 code 10 in
							FTX1A Group F).
							If present must be > 0
	Currency	43	45	an3	Must contain	GBP or space	
GFF exa	mple: MOA1 0000000000	000000000	000000	000003900		.()	

FTX1A Group G - Vans

This group may only occur once per employee.

Record Name	Record Description	From	То	Format / Length	Record Contents	Business Rules
FTX1A	Free Text	1	5		Must contain FTX1A	Required to qualify Benefit record
	Free text identification	7	23	an17	Must contain G	G = code for Vans
	Free text	25	94	an70	Must contain Spaces	
	Free text	96	165	an70	Must contain Spaces	
	Free text	167	236	an70	Must contain Spaces	
GFF exa	mple: FTX1A G					
TAX1	Tax Details	1	5		Must contain TAX1	Required to qualify following MOA record
	Tax qualifier	7	9	an3	Must contain 12	12 = code for Cash equivalent of all vans made available for private use
GFF exa	mple: TAX1 12	,				
MOA1	Monetary Amount	1	5		Must ontal MOA1	
	Monetary Amount	7	41	n35	Must co tain Cash equivalent of all vans made available for private use - format n11, specified in pence	
					Must contain GBP or spaces	

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Record Name	Record Description	From	То	Format / Length	Record Cont	ents	Business Rules
TAX1	Tax Details	1	5		Must contain	TAX1	Required to qualify following MOA record
	Tax qualifier	7	9	an3	Must contain	139	139 = code for Cash equivalent of fuel for all vans
MOA1	mple: TAX1 139 Monetary Amount	1	5		Must contain	MOA1	
MOAT	Monetary Amount	7	41	n35			
	Currency	43	45	an3	Must contain	GBP or spaces	
GFF exa	mple: MOA1 0000000000	000000000	000000	0000013900	0		

FTX1A Group H – Interest free and low interest loans

An interest free and low interest loans record is required for each loan made available to the employee.

Record Name	Record Description	From	То	Format / Length	Record Cont	ents	Business Rules
FTX1A	Free Text	1	5		Must contain	FTX1A	Required to qualify Benefit record
	Free text identification	7	23	an17	Must contain	Н	H = code for Interest free and low interest loans
	Free text	25	94	an70	Must contain	Spaces	
	Free text	96	165	an70	Must contain	Spaces	
	Free text	167	236	an70	Must contain	Spaces	
GFF exa	mple: FTX1A H						
TAX1	Tax Details	1	5		Must contain	TAX1	Required to qualify following MOA record
	Tax qualifier	7	9	an3	Must contain	2	2 = code for Amount outstanding at beginning of tax year or at date loan was made if later
GFF exa	mple: TAX1 2						
MOA1	Monetary Amount	1	5		Mustachta	MOA1	
	Monetary Amount	7	41	n35	Must co tain	Amount outstanding at beginning of tax year or at date loan was made if later - format n11, specified in pence	
		43	45	an.	40, t contain	GBP or spaces	

Record Name	Record Description	From	То	Format / Length	Record Cont	ents	Business Rules
TAX1	Tax Details	1	5		Must contain	TAX1	Required to qualify following MOA record
	Tax qualifier	7	9	an3	Must contain	3	3 = code for Amount outstanding at end of current
							tax year or at date loan was discharged if earlier
GFF exa	mple: TAX1 3						
MOA1	Monetary Amount	1	5		Must contain	MOA1	
	Monetary Amount	7	41	n35	Must contain	Amount outstanding at el d or surrent tax	
						year or at date loan was disc arged if earlier	
						- format n11, specified in sence	
	_	40	45	an3	Must contain	GBP or spaces	
	Currency	43	45	ans	Musi Contain	ODI OI SPACE	
GFF exa	Currency mple: MOA1 0000000000					ODI di space	
GFF exa					0		Required to qualify following MOA record
	mple: MOA1 0000000000		00000			ТА	Required to qualify following MOA record 45 = code for Maximum outstanding at any time in the year
TAX1	mple: MOA1 00000000000 Tax Details	1	5	000005000	Must contain	ТА	
TAX1	mple: MOA1 0000000000 Tax Details Tax qualifier mple: TAX1 45	1	5	000005000	Must contain Must contain	TAX 4	45 = code for Maximum outstanding at any time in
TAX1	mple: MOA1 0000000000 Tax Details Tax qualifier mple: TAX1 45 Monetary Amount	1	5 9	an3	Must contain Must contain Must contain	TAX 4	45 = code for Maximum outstanding at any time in the year
TAX1	mple: MOA1 0000000000 Tax Details Tax qualifier mple: TAX1 45	1 7	5 9	000005000	Must contain Must contain Must contain	TAX 4	45 = code for Maximum outstanding at any time in

Record Name	Record Description	From	То	Format / Length	Record Cont	ents	Business Rules
TAX1	Tax Details	1	5		Must contain	TAX1	Required to qualify following MOA record
	Tax qualifier	7	9	an3	Must contain	72	72 = code for Total amount of interest paid by the
	•						borrower in current tax year
MOA1	mple: TAX1 72 Monetary Amount	1	5		Must contain	MOA1	
	Monetary Amount	7	41	n35		Total amount of interest part by the borrower in current tax year - 1 cmat n11, specified in pence	
	Currency	43	45	an3	Must contain	GBP or spaces	
GFF exa	mple: MOA1 0000000000		000000				

Record Name	Record Description	From	То	Format / Length	Record Cont	ents	Business Rules
TAX1	Tax Details	1	5		Must contain	TAX1	Required to qualify following MOA record
	Tax qualifier	7	9	an3	Must contain	12	12 = code for Cash equivalent of loan after
	•						deducting any interest paid by the borrower
GFF exa	mple: TAX1 12						
MOA1	Monetary Amount	1	5		Must contain	MOA1	
	Monetary Amount	7	41	n35	Must contain	Cash equivalent of loan after as acting any	
						interest paid by the borrower forma n11,	
						specified in pence	
	Currency	43	45	an3	Must contain	GBP or spaces	
GFF exa	mple: MOA1 0000000000		100000	UUUUUZ5UU	If used		
QTY0	Quantity	1	5		Must contain	QTY0	This record is only required if there is more than one borrower
	Quantity qualifier	7	9	an3	Must contain	G	G = code for Number of joint borrowers
	Quantity	11	25	n15	Must contain	N mber of joint borrowers – format n3	
GFF exa	mple: QTY0 G 00000000	00000002					
DTM3	Date and Time	1	5		Must ntain.	DTM3	This record is only required if after the start of the reported tax year
	Date qualifier	7	9	an3	luust oontain	167	167 = code for Date loan was made in current tax year if applicable
	Date	11	45	an3	contain	Date loan was made in current tax year if applicable - format CCYYMMDD	
	Date	47	49	ans	Must contain	102	102 = code for format CCYYMMDD
GFF exa	mple: DTM3 167 2016121	14		102	•		

Record Name	Record Description	From	То	Format / Length	Record Cont	ents	Business Rules
D-110	D (17"		_		B.A	DTM	
DTM3	Date and Time	1	5		Must contain	ртмз	This record is only required if before the end of the reported tax year
	Date qualifier	7	9	an3	Must contain	168	168 = code for Date loan was discharged in current tax year if applicable
	Date	11	45	an35	Must contain	Date loan was discharged in current tax year if applicable - format CCYYMMDD	
	Date	47	49	an3	Must contain	102	102 = code for format CCYYMMDD
GFF exa	mple: DTM3 168 20170314			102	•		

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FTX1A Group I – Private medical treatment or insurance

This group may only occur once per employee.

Record Name	Record Description	From	То	Format / Length	Record Cont	tents	Business Rules
FTX1A	Free Text	1	5		Must contain	FTX1A	Required to qualify Benefit record
	Free text identification	7	23	an17	Must contain		I = code for Private medical treatment or insurance
	Free text	25	94	an70	Must contain	Spaces	
	Free text	96	165	an70	Must contain	Spaces	
	Free text	167	236	an70	Must contain	Spaces	
GFF exa	mple: FTX1A I						
GFF exa	Tax Details	1	5		Must contain		
TAX1	Tax Details Tax qualifier	1 7	5 9	an3	Must contain Must contain		Required to qualify following MOA record 13 = code for Cost to you
TAX1	Tax Details	1 7		an3			Required to qualify following MOA record 13 = code for Cost to you
TAX1	Tax Details Tax qualifier	1 7		an3		Maa1	
TAX1 GFF exa	Tax Details Tax qualifier mple: TAX1 13	1 7 1 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	9	an3	Must contain	13	

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Record Name	Record Description	From	То	Format / Length	Record Conto	ents Business Rules
TAX1	Tax Details	1	5		Must contain	TAX1 Required to qualify following MOA record
IAAI	Tax qualifier	7	9	an3	Must contain	1 7
GFF exa	ample: TAX1 1					
MOA1	Monetary Amount	1	5		Must contain	MOA1
III O/(I	Monetary Amount	7	41	n35		Amount made good or from your stax deducted - format n11, specified spence
		40	45	an3	Must contain	
	Currency	43	_			GBF of spaces
GFF exa	ample: MOA1 0000000000		00000		0	
GFF exa			_		Must contain	TAX1 Required to qualify following MOA record
	ample: MOA1 0000000000		00000		Must contain	TAX1 Required to qualify following MOA record
TAX1	ample: MOA1 000000000000000000000000000000000000	000000000000000000000000000000000000000	5	000003210	Must contain	TAX1 Required to qualify following MOA record
TAX1	Tax Details Tax qualifier	000000000000000000000000000000000000000	5	000003210	Must contain	TAX1 Required to qualify following MOA record 12 = code for Cash equivalent
TAX1 GFF exa	Tax Details Tax qualifier ample: TAX1 12	000000000000000000000000000000000000000	5 9	000003210	Must contain Must contain	TAX1 Required to qualify following MOA record 12 = code for Cash equivalent

FTX1A Group J – Qualifying relocation expenses payments and benefits

Non qualifying benefits and expenses should be shown in FTX1 Groups M or N

This group may only occur once per employee.

Record Name	Record Description	From	То	Format / Length	Record Cont	ents	Business Rules
FTX1A	Free Text	1	5		Must contain	FTX1A	Required to qualify Benefit record
	Free text identification	7	23	an17	Must contain	, (1)	J = code for Qualifying relocation expenses payments and benefits
	Free text	25	94	an70	Must contain	Spaces	
	Free text	96	165	an70	Must contain	Spaces	
	Free text	167	236	an70	Must contain	Spaces	
	Tax Details	1	5		Must contain	T X1	Required to qualify following MOA record
	Tax Datails	1	5		Must contain	T X1	Required to qualify following MOA record
TAX1	Tax Delaiis				Mast contain		incounted to quality following work record
TAX1	Tax qualifier	7	9	an3	Must contain	64	64 = code for Relocation expenses
		7		an3		64	
	Tax qualifier mple: TAX1 64	7		an3		64 MOA1	
GFF exa	Tax qualifier	1 7 7 43	9	an3		64	64 = code for Relocation expenses

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FTX1A Group K - Services supplied

This group may only occur once per employee.

GFF example: MOA1 000000000000000000000000000015610

Record Name	Record Description	From	То	Format / Length	Record Cont	ents	Business Rules
			_				
FTX1A		1	5		Must contain		Required to qualify Benefit record
	Free text identification	7	23	an17	Must contain	K	K= code for Services supplied
	Free text	25	94	an70	Must contain	Spaces	
	Free text	96	165	an70	Must contain	Spaces	
	Free text	167	236	an70	Must contain	Spaces	
GFF exa	_				1		
TAX1	Tax Details	1	5			4 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	Required to qualify following MOA record
TAX1	Tax qualifier	1 7	5 9	an3	Must contain Must contain		Required to qualify following MOA record 13 = code for Cost to you
TAX1		1 7		an3			
TAX1	Tax qualifier	1 7		an3	Must contain	13	
TAX1 GFF exa	Tax qualifier	1 7 1 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	9	an3	Must contain Must contain	13	

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Record Name	Record Description	From	То	Format / Length	Record Cont	ents	Business Rules
TAX1	Tax Details	1	5		Must contain	ΤΔΥ1	Required to qualify following MOA record
IAAI	Tax qualifier	7	9	an3	Must contain	1	1 = code for Amount made good or from which ta deducted
GFF exa	mple: TAX1 1						
MOA1	Monetary Amount	1	5		Must contain	MOA1	
	Monetary Amount	7	41	n35	Must contain	Amount made good or from which ax deducted - format n11, beet fied in pence	
	Currency	43	45	an3	Must contain	GBP or spaces	
GFF exa	mple: MOA1 000000000000000000000000000000000000	1	5	000003210		TAKI	Required to qualify following MOA record
17.011	Tax qualifier	7	9	an3			12 = code for Cash equivalent
GFF exa	mple: TAX1 12					' O',	
MOA1	Monetary Amount	1	5		Must conta a	MOA1	
	Monetary Amount	7	41	n35		Cash equivalent – format n11, specified in pence	The Cost to you minus the Amount made good
	Currency	43	45	an3	A ust a ntain	GBP or spaces	
GFF exa	mple: MOA1 0000000000	0000000000	00000	000012 0	1		

FTX1A Group L - Assets placed at the employee's disposal

This group can repeat up to 7 times, once each for the description of assets placed at the employee's disposal, the only descriptions allowed are "HOLIDAY ACCOMMODATION", "TIMESHARE ACCOMMODATION", "AIRCRAFT", "BOAT", "CORPORATE HOSPITALITY", "MULTIPLE" and "OTHER".

An FTX1A Group S - Payments made on behalf of the employee -Totals, must follow if one or more Group L details are present

Record Name	Record Description	From	То	Format / Length	Record Cont	ents	Business Rules
FTX1A	Free Text	1	5		Must contain	FTX1A	Required to qualify Benefit record
	Free text identification	7	23	an17	Must contain	L	L = code for Assets placed at employee's disposa
	Free text	25	94	an70	Must contain	Description of asset 1, rn at an30	
	Free text	96	165	an70	Must contain	Description of "OTHER" asset – format	
						an30 or space	
	Free text	167	236	an70	Must contain	Spaces	
GEE AVA	mple: ETV1A I	ODDOD V.		EDITALITY			
GFF exa	mple: FTX1A L (CORPORA	TE HOS	SPITALITY		7(0	
GFF exa	mple: FTX1A L (Tax Details	CORPORA 1	TE HOS 5	SPITALITY	Must contain	T X1	Required to qualify following MOA record
	•	CORPORA 1 7		an3	Must contain	T (X1)	
TAX1	Tax Details	1 7	5			T X1	
TAX1	Tax Details Tax qualifier	1 7 1	5			T X1	
TAX1 GFF exa	Tax Details Tax qualifier mple: TAX1 7	1 7 1 7	5 9		Must contain		Required to qualify following MOA record 7 = code for Annual value plus expenses incurred

Record Name	Record Description	From	То	Format / Length	Record Cont	ents	Business Rules
TAX1	Tax Details	1	5		Must contain	TAX1	Required to qualify following MOA record
	Tax qualifier	7	9	an3	Must contain	1	1 = code for Amount made good or from which tax deducted
GFF exa	mple: TAX1 1	·					
MOA1	Monetary Amount	1	5		Must contain	MOA1	
	Monetary Amount	7	41	n35	Must contain	Amount made good or from which ax deducted - format n11, beet fied in pence	
	Currency	43	45	an3	Must contain	GBP or spaces	
	mple: MOA1 0000000000	0000000000		000003210			Demoire date availife following MOA accord
TAX1	Tax Details	7	5		Must contain		Required to qualify following MOA record
GFF exa	Tax qualifier mple: TAX1 12	/	9	an3	Must contain		12 = code for Cash equivalent
MOA1	Monetary Amount	1	5		Must conta n	MOA1	
	Monetary Amount	7	41	n35		Cash equivalent – format n11, specified in pence	The Cost to you minus the Amount made good
	Currency	43	45	an3	N ist contain	GBP or spaces	
GFF exa	mple: MOA1 0000000000	0000000000	00000	000012 0	1		

Record Name	Record Description	From	То	Format / Length	Record Cont	ents	Business Rules
FTX1A	Free Text	1	5		Must contain	FTX1A	Required to qualify Benefit record
	Free text identification	7	23	an17	Must contain	S	S = code for Assets placed at the employee's disposal total
	Free text	25	94	an70	Must contain	Spaces	
	Free text	96	165	an70	Must contain	Spaces	
	Free text	167	236	an70	Must contain	Spaces	
TAX1	Tax Details	1 7	5	an?	Must contain		
	Tax Details Tax qualifier mple: TAX1 116	1 7	5 9	an3	Must contain Must contain		Required to qualify following MOA record 116 = code for Total amount paid
	Tax qualifier	1 7	_	an3		116	
GFF exa	Tax qualifier mple: TAX1 116	1 7 1 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	9	n35	Must contain	116	Required to qualify following MOA record 116 = code for Total amount paid

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FTX1A Group M - Other items

This group can repeat up to 6 times, once each for the description of Class 1A NIC Other items and once each for the description of non Class 1A NIC items. The only descriptions allowed are, for Class 1A NIC items "SUBSCRIPTIONS & FEES", "EDUCATIONAL ASSISTANCE CL1A", "NON-QUALIFYING RELOCATION BEN", "STOP LOSS CHARGES", "OTHER" and "MULTIPLE" and for non Class 1A NIC items "SUBS AND PROFESSIONAL FEES", "NURSERY PLACES", "EDUCATIONAL ASSISTANCE", "LOANS WRITTEN OR WAIVED", "OTHER" and "MULTIPLE".

An FTX1A Group T - Other items -Totals, must follow if one or more Group M details are present

Record Name	Record Description	From	То	Format / Length	Record Cont	ents	Business Rules
FTX1A	Free Text	1	5		Must contain	FTX1A	Required to qualify Benefit record
	Free text identification	7	23	an17	Must contain	M	M = code for Other items
	Free text	25	94	an70	Must contain	DESC	This is used to indicate group M descriptions follow
	Free text	96	165	an70	Must contain	Description of class IA NIC items – for at a 34 occases	
	Free text	167	236	an70	Must contain	Description of non-Class 1A NIC items – format at 33 or spaces	
GFF exa FEES	mple: FTX1A M	DESC				SUBS CRIPTIONS & FEES	SUBS AND PROFESSIONAL
					If us d	•	
FTX1B	Free Text	1	5		Mast a tain	FTX1B	Required to qualify Benefit record
	Free text	7	76	an70	Must cont.	Description of "OTHER" Class 1A NIC items – format an30 or spaces	Where description of Class 1A NIC items is "OTHER" a further description can be added here
	Free text	78	147	an) (Mu t contain	Description of "OTHER" non-Class 1A NIC items – format an30 or spaces	Where description of non Class 1A NIC items is "OTHER" a further description can be added here
GFF exa	mple: FTX1B CLASS 1A	EXTRA DES	CRIPT	ION		NON CLASS 1A EXTRA DESCRIP	TION

Record Name	Record Description	From	То	Format / Length	Record Cont	ents	Business Rules
TAX1	Tax Details	1	5		Must contain	TAY1	Required to qualify following MOA record
IAXI	Tax qualifier	7	9	an3	Must contain		58 = code for Cost to you of Class 1A NIC item
GFF exa	mple: TAX1 58	,	<u> </u>	uno	ividst contain	30	00 - code for cost to you of class 174 NO Refi
MOA1	Monetary Amount	1	5		Must contain	MOA1	
MOAT	Monetary Amount	7	41	n35	Must contain		
	Currency	43	45	an3	Must contain	GBP or spaces	
GFF exa	mple: MOA1 0000000000						
GFF exa							
TAX1	Tax Details	1 7	5 9		Must contain Must contain		Required to qualify following MOA record 56 = code for Amount made good or from which
	· 	1 7	5	an3	Must contain Must contain		
TAX1	Tax Details	1 7	5				56 = code for Amount made good or from which
TAX1	Tax Details Tax qualifier mple: TAX1 56 Monetary Amount	1 7	5	an3		NQAT	56 = code for Amount made good or from which
TAX1 GFF exa	Tax Details Tax qualifier mple: TAX1 56	1 7	5 9		Must contain		56 = code for Amount made good or from which

Record Name	Record Description	From	То	Format / Length	Record Cont	ents	Business Rules
TAX1	Tax Details	1	5		Must contain	TAX1	Required to qualify following MOA record
170(1	Tax qualifier	7	9	an3	Must contain		57 = code for Cash equivalent of Class 1A NIC item
GFF exa	mple: TAX1 57	,					
MOA1	Monetary Amount	1	5		Must contain	MOA1	
	Monetary Amount	7	41	n35	Must contain	Cash equivalent of Class N NIC n m – format n11, specified in pence	The Cost to you minus the Amount made good
	Currency	43	45	an3	Must contain	GBP or spaces	
TAX1	Tax Details	1	5		Must contain	TAX1	Required to qualify following MOA record
	Tax qualifier	7	9	an3	Must contain		111 = code for Cost to you of non Class 1A NIC item
GFF exa	mple: TAX1 111					' O',	
MOA1	Monetary Amount	1	5		Must sonte a	McA1	
	Monetary Amount	7	41	n35	Mast Centain	Cost to you of non Class 1A NIC item - format n11, specified in pence	
	Currency	43	45	an <u>3</u>	Must a ptain	GBP or spaces	
GFF exa	Currency mple: MOA1 0000000000				in ist centain	GBP or spaces	

Record Name	Record Description	From	То	Format / Length	Record Cont	ents	Business Rules
TAX1	Tax Details	1	5		Must contain	TAX1	Required to qualify following MOA record
17.01	Tax qualifier	7	9	an3		109	109 = code for Amount made good or from which tax deducted of non Class 1A NIC item
GFF exa	mple: TAX1 109	<u> </u>	П		l		
MOA1	Monetary Amount	1	5		Must contain	MOA1	
	Monetary Amount	7	41	n35	Must contain	Amount made good or from which ax deducted of non Class 1. No item - format n11, specification pence	
	Currency	43	45	an3	Must contain	GBP or spaces	
	mple: MOA1 0000000000	0000000000		000003210			
TAX1	Tax Details	1	5		Must contain		Required to qualify following MOA record
	Tax qualifier	/	9	an3	Must contain	110	110 = code for Cash equivalent of non Class 1A NIC item
GFF exa	mple: TAX1 110						
MOA1	Monetary Amount	1	5		Must stain	MOA1	
	Monetary Amount	7	41	n35			The Cost to you minus the Amount made good
	Currency	43	45	an.	Munt contain	GBP or spaces	
GFF exa	mple: MOA1 00000000000	000000000000000000000000000000000000000	00000	00/20124 10	0		

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Record Name	Record Description	From	То	Format / Length	Record Contents	Business Rules
ETV4 A	Free Text	1	5		Must contain FTX1A	Descrived to smallfur Deposit vectors
FIXIA		7		on17		Required to qualify Benefit record
	Free text identification	,	23	an17	Must contain T	T = Other items total
	Free text	25	94	an70	Must contain Spaces	
	Free text	96	165	an70	Must contain Spaces	
	Free text	167	236	an70	Must contain Spaces	
TAX1	Imple: FTX1A T Tax Details	1	5		Must contain TAX1	Required to qualify following MOA record
	Tax qualifier	7	9	an3	Must contain 118	118 = code for Total cash equivalent of Class 1A NIC items
GFF exa	imple: TAX1 118					T
MOA1	Monetary Amount	1	5		Must contain Mo.11	
	Monetary Amount	7	41	n35	Must colle n	Total cash equivalent of Class 1A NIC items is the sum of all cash equivalent amounts in preceding FTX1A M records
		43	45	an3	Must sonta → GBP or spaces	

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Record Name	Record Description	From	То	Format / Length	Record Cont	ents	Business Rules
			_				
TAX1	Tax Details	1	5			TAX1	Required to qualify following MOA record
	Tax qualifier	7	9	an3	Must contain	119	119 = code for Total cash equivalent of non Class
							1A NIC items
GFF exa	mple: TAX1 119						
MOA1	Monetary Amount	1	5		Must contain	MOA1	
	Monetary Amount	7	41	n35	Must contain	Total cash equivalent of non Class \ \ NIC	Total cash equivalent of non Class 1A NIC items
	,					items - format n11, specified in pence	is the sum of all cash equivalent amounts in
							preceding FTX1A M records
	Currency	43	45	an3	Must contain	GBP or spaces	
OII CXA	mple: MOA1 0000000000			000013010			
TAX1	Tax Details	1	5		Must contain		Required to qualify following MOA record
	Tax qualifier	7	9	an3	Must contain	120	120 = code for Income tax paid but not deducted from the director's remuneration
GFF exa	mple: TAX1 120					O	
MOA1	Monetary Amount	1	5		Must otain	MOA1	
	Monetary Amount	7	41	n35	Mus con in	Income tax paid but not deducted from	
	,					the director's remuneration - format n11, specified in pence	
	Currency	43	45	an3	M. contain	GBP or spaces	
GFF exa	mple: MOA1 0000000000	000000000	00000	000b 561	0		

FTX1A Group N – Expenses payments made on behalf of the employee

The only Other expenses descriptions allowed are "PERSONAL INCIDENTAL EXPENSES", "WORK DONE AT HOME", "MULTIPLE" and "OTHER"

This group may only occur once per employee.

Record Name	Record Description	From	То	Format / Length	Record Cont	ents	Business Rules
FTX1A	Free Text	1	5		Must contain	FTX1A	Required to qualify Benefit record
	Free text identification	7	23	an17	Must contain		N = code for Expenses payments made to or on behalf of the employee
	Free text	25	94	an70	Must contain	Description of other to sen es – format an30 or spaces	
	Free text	96	165	an70	Must contain	Description of THE expenses – format an3 or sinces	
				70	Must contain	Spaces A	
GFF exa	Free text mple: FTX1A N	167 PERSONAL	236 - INCID	an70 ENTAL EX		Spaces	
	imple: FTX1A N		NCID		PENSES		
GFF exa	<u> </u>						
TAX1	mple: FTX1A N Tax Details	PERSONAL 1	- INCID	ENTAL EX	PENSES Must contain		Required to qualify following MOA record 86 = code for Travelling and subsistence: Cost to you
TAX1	Tax Details Tax qualifier	PERSONAL 1	- INCID	ENTAL EX	Must contain Must contain		86 = code for Travelling and subsistence: Cost to
TAX1 GFF exa	Tax Details Tax qualifier mple: TAX1 86	PERSONAL 1	5 9	ENTAL EX	Must contain Must contain	JAN	86 = code for Travelling and subsistence: Cost to

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Record Name	Record Description	From	То	Format / Length	Record Cont	ents	Business Rules
TAX1	Tax Details	1	5		Must contain	TAX1	Required to qualify following MOA record
IAAI	Tax qualifier	7	9	an3	Must contain		85 = code for Travelling and subsistence: Amount
	Tax qualifier	,		ano	Wast soritain		made good or from which tax deducted
GFF exa	mple: TAX1 85	l l			1		
MOA1	Manatary Amount	1	5		Must contain	MOA1	
MOA1	Monetary Amount Monetary Amount	7	41	n35		_	de Exclude any mileage allowance payments which
	Monetary Amount	′	41	1133	wust contain	good or from which tax deduct d - forma	at should be included in FTX1A F
						n11, specified in pel	at Should be included in Frank
	Currency	43	45	an3	Must contain	GBP or spaces	
GFF exa	mple: MOA1 000000000000	00000000	000000	000003210	0		
TAX1	Tax Details	1	5		Must contain	TAX	Required to qualify following MOA record
	Tax qualifier	7	9	an3	Must contain	87	87 = code for Travelling and subsistence: Taxable payment
GFF exa	mple: TAX1 87				X		
MOA1	Monetary Amount	1	5		Must co. tain	MOA1	
	Monetary Amount	7	41	n35	Lust onta	Travelling and subsistence: Taxable payment – format n11, specified in pence	The Cost to you minus the Amount made good
	Currency	43	45	an3	Must contain	GBP or spaces	
GFF exa	mple: MOA1 000000000000000000000000000000000000				ivius v contain	GBP or spaces	

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Record Name	Record Description	From	То	Format / Length	Record Cont	ents	Business Rules
TAX1	Tax Details	1	5		Must contain	TAY1	Required to qualify following MOA record
IAAI		7	9	202	Must contain		
055	Tax qualifier	/	9	an3	Must contain	20	26 = code for Entertainment: Cost to you
GFF exa	imple: TAX1 26						
			_		NA t	1004	
MOA1	Monetary Amount	1 -	5		Must contain		
	Monetary Amount	7	41	n35	Must contain	Entertainment: Cost to you from at n11, specified in pence	
	Currency	43	45	an3	Must contain	GBP or spaces	
GFF exa	mple: MOA1 0000000000						
GFF exa	Imple: MOAT 000000000						
TAX1	Tax Details	1 7	5		Must contain		Required to qualify following MOA record 25 = code for Entertainment: Amount made good
TAX1	Tax Details Tax qualifier	1		an3			
TAX1	Tax Details	1	5		Must contain		25 = code for Entertainment: Amount made good
TAX1	Tax Details Tax qualifier	1	5		Must contain		25 = code for Entertainment: Amount made good
TAX1	Tax Details Tax qualifier mple: TAX1 25	1	5 9		Must contain Must contain		25 = code for Entertainment: Amount made good

Record Name	Record Description	From	То	Format / Length	Record Cont	ents Business Rules
TAX1	Tax Details	1	5		Must contain	TAX1 Required to qualify following MOA record
	Tax qualifier	7	9	an3	Must contain	
Ci i Cxa	mple: TAX1 27					
MOA1	Monetary Amount Monetary Amount	1 7	5 41	n35		
	Monetary Amount	1 7		n35		MOA1 Entertainment: Taxable payment – format n11, specified in pence The Cost to you minus the Amount made good

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Record Name	Record Description	From	То	Format / Length	Record Cont	ents	Business Rules
TAX1	Tax Details	1	5		Must contain	TAX1	Required to qualify following MOA record
	Tax qualifier	7	9	an3	Must contain		89 = code for Payments for use of home telephone: Cost to you
GFF exa	mple: TAX1 89	<u> </u>					·
MOA1	Monetary Amount	1	5		Must contain	MOA1	
	Monetary Amount	7	41	n35	Must contain	Payments for use of home elephane: Cost to you - format n1 specified in pence	
	Currency	43	45	an3	Must contain	GBP or spaces	
GFF exa	mple: MOA1 0000000000	0000000000	000000	000015610	0		
GFF exa	mple: MOA1 000000000000000000000000000000000000	00000000000000000000000000000000000000	5 9	000015610 an3	Must contain		Required to qualify following MOA record 88 = code for Payments for use of home
	mple: MOA1 0000000000	1	5				88 = code for Payments for use of home telephone: Amount made good or from which tax
TAX1	mple: MOA1 000000000000000000000000000000000000	1	5		Must contain		
TAX1	Tax Details Tax qualifier	1	5		Must contain		88 = code for Payments for use of home telephone: Amount made good or from which tax
TAX1	Tax Details Tax qualifier mple: TAX1 88	1 7	5 9		Must contain Must contain	88	88 = code for Payments for use of home telephone: Amount made good or from which tax

Record Name	Record Description	From	То	Format / Length	Record Cont	ents	Business Rules
TAX1	Tax Details	1	5		Must contain	TAX1	Required to qualify following MOA record
IAAI	Tax qualifier	7	9	an3	Must contain		90 = code for Payments for use of home telephone: Taxable payment
GFF exa	mple: TAX1 90	1					
MOA1	Monetary Amount	1	5		Must contain	MOA1	
	Monetary Amount	7	41	n35	Must contain	Payments for use of home elephone: Taxable payment – form t n., 1, specified in pence	The Cost to you minus the Amount made good
	Currency	43	45	an3	Must contain		
TAX1	mple: MOA1 000000000000000000000000000000000000	1	5	000012400	Must contain	TAN	Required to qualify following MOA record
	Tax qualifier	7	9	an3	Must contain		51 = code for Non-qualifying relocation expenses: Cost to you
GFF exa	mple: TAX1 51				V	O	
MOA1	Monetary Amount	1	5		Must a stain.	MOA1	
	Monetary Amount	7	41	n35	Musi contrib	Non-qualifying relocation expenses: Cost to you - format n11, specified in pence	
	Currency	43	45	an	Mu t contain	GBP or spaces	
GFF exa	Currency mple: MOA1 0000000000	43	45	an	11-		

Record Name	Record Description	From	То	Format / Length	Record Cont	ents	Business Rules
TAX1	Tax Details	1	5			TAX1	Required to qualify following MOA record
	Tax qualifier	7	9	an3	Must contain	50	50 = code for Non-qualifying relocation expenses: Amount made good or from which tax deducted
GFF exa	mple: TAX1 50						
MOA1	Monetary Amount	1	5		Must contain	MOA1	
	Monetary Amount	7	41	n35		Non-qualifying relocation expenses Amount made good or from Which tax	
						deducted - format n.t. specified in pence	
	Currency	43	45	an3	Must contain	GBP or spaces	
GFF exa	mple: MOA1 0000000000000	0000000	000000	000003210			
TAX1	Tax Details	1	5		Must contain	TAX	Required to qualify following MOA record
	Tax qualifier	7	9	an3	Must contain	5	52 = code for Non-qualifying relocation expenses: Taxable payment
GFF exa	mple: TAX1 52				\		
MOA1	Monetary Amount	1	5	•	Mus con in	MOA1	
	Monetary Amount	7	41	n35	luust oontain	Non-qualifying relocation expenses: Taxable payment – format n11, specified in pence	The Cost to you minus the Amount made good
	Currency	43	45	3	Must contain	GBP or spaces	
GFF exa	mple: MOA1 0000000000000			00001246			

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Record Name	Record Description	From	To Format / Length	Record Contents		Business Rules	
TAX1	Tax Details	1	5			TAX1	Required to qualify following MOA record
<u></u>	Tax qualifier	7	9	an3	Must contain	54	54 = code for Other expenses: Cost to you
GFF exa	mple: TAX1 54						
MOA1	Monetary Amount	1	5		Must contain	MOA1	
	Monetary Amount	7	41	n35	Must contain	Other expenses: Cost to you - is mat	
						n11, specified in pence.	
	Curronov	43	45	an3	Must contain	GBP or spaces	
GFF exa	Currency mple: MOA1 0000000000		000000	000015610	0	. M	
			5	000015610		TAX1	Required to qualify following MOA record
GFF exa	mple: MOA1 0000000000			an3			Required to qualify following MOA record 53 = code for Other expenses: Amount made good or from which tax deducted
TAX1	mple: MOA1 00000000000 Tax Details		5		Must contain		
TAX1	mple: MOA1 0000000000 Tax Details Tax qualifier		5		Must contain		53 = code for Other expenses: Amount made
TAX1	mple: MOA1 0000000000 Tax Details Tax qualifier mple: TAX1 53		5 9		Must contain Must contain		53 = code for Other expenses: Amount made

Record Name	Record Description	scription From		Format / Length	Record Contents	Business Rules
TAX1	Tax Details	1	5		Must contain TAX1	Required to qualify following MOA record
	Tax qualifier	7	9	an3	Must contain 55	55 = code for Other expenses: Taxable payment
GFF exa	mple: TAX1 55					
MOA1	Monetary Amount	1	5		Must contain MOA1	
WOAI	Monetary Amount	7	41	n35	Must contain Other expenses: Taxable format n11, specified in	
	Currency	43	45	an3	Must contain GBP or spaces	
GFF exa	Currency mple: MOA1 0000000000				Must contain GBP or spaces	
GFF exa	,				Must contain GBP or spaces	This record is only required if Entertainment
	mple: MOA1 0000000000		000000		Must contain GBP or spaces	This record is only required if Entertainment benefit applies 3 = code for Entertainment: trading organization indicator

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FTX1A Group U – Mileage Allowance Relief Optional Reporting Scheme (MARORS)

This group may only occur once per employee.

Record Name	Record Description	From	То	Format / Length	Record Contents	Business Rules
FTX1A	Free Text	1	5		Must contain FTX1A	Required to qualify Benefit record
	Free text identification	7	23	an17	Must contain U	U = code for MARORS
	Free text	25	94		Must contain Spaces	
	Free text	96	165		Must contain Spaces	
	Free text	167	236	an70	Must contain Spaces	
GFF exa	mple: FTX1A U					
TAX1	Tax Details	1	5		Must contain TAX1	Required to qualify following MOA record
	Tax qualifier	7	9	an3	Must contain 121	121 = code for Mileage allowance relief
MOA1	Monetary Amount Monetary Amount	7	41	n35	Must contain M VA1 Must contair Mile ge allowance relief - format n11 specified in pence	, An amount which represents the difference between :
				1		 (a) the total of car and mileage allowances paid for employee's own vehicles (excluding any passenger payments) fo the year and (b) the maximum exempt amount for the
						vehicle where (a) is less than (b) This must always be a negative amount and not less than -£9,999,999.00

Record	Record Description	From	То	Format /	Record Contents		Business Rules
Name				Length			
UNS2	Section Identifier	1	5		Must contain	UNS2	
3FF exa	mple: UNS2						
QTY1	QUANTITY DETAILS	1	5		Must contain	QTY1	
	Quantity qualifier	7	9	an3	Must contain		I = code for Total number of employees
	Quantity	11	25	n15	Must contain	Total number of employees	
GFF exa	Imple: QTY1 I 000000000000	0001					
CNT1	Control - Number of NAD2 through FTX1AGroups	1	5		Must contain	CNT1	
	Total number of details	7	24	n18	Must contain	Number NA 2A records (same as Number of emberces)	

5.1.1. GFF P11D Example

An example of a P11D GFF message can be requested from the HMRC Software Developers Support Team at: SDSTeam@hmrc.gsi.gov.uk.

5.2. EDIFACT LAYOUT

An EDIFACT message is made up of segments of data.

The segments used in the P11D17 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 LOLD below. Simple elements are shown in Normal font.

EDIFACT element contents with fixed value, are shown in BOLD below. Contents with variable values are shown in Jornal font.

The information above is important lecaled 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.

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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 P11D17 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 P11D17 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 lements.

A colon : is used to separate each Simple element, e.g. ATT+ZZZ++7:2:IR:1234567

As there are no more elements in this seem at the + is not used to show the end of this element.

Instead the apostrophe or segrent symmetry is used to signify the end of the segment, thus giving the complete symmetry as ATT+ZZZ++7:2:IR:1234567'

The data content servin such 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 = num ric
- an = alphandmeric

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

All monetary values are provided in pence. For further information - see Section 6.4.

Segment Name	EDIFACT Element Name.	Segment Content	Contents		Business Rules	
UNB - Interchange						
Header						
	S001	SYNTAX IDENTIFIER				
	0001	Syntax identifier	Must contain	UNOA		
	0002	Syntax version number	Must contain	1		
	S002	INTERCHANGE SENDER				
	0004	Sender identification	Must contain	SENDER ID		
	S003	INTERCHANGE RECIPIENT				
	0010	Recipient identification	Must contain	HM REVENUE & CUSTOM'S RECEIVER ID	As advised during the Registration Process see Section 6.1	
	S004	DATE/TIME OF PREPARATION				
	0017	Date	Must contain	Current date 101 at YYMMDD		
	0019	Time	Must contain	Current time fr ma 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	1	
	0026	APPLICATION REFERENCE	May contain	PART		
	0029	PROCESSING PRIORITY CODE	Not Yed	T		
	0031	ACKNOWLEDGEMENT REQUES	Met Us 1			
	0032	COMMS AGREEMENT ID	Not 'sed			
	0035	TEST INDICATOR	lay co tain	Must not be present for Live interchanges or Must contain '1' for Test interchanges		

EDIFACT example: UNB+UNOA:1+SENDERID+RECEIVERID+170406. 30+2++P11D17++++1' For Test transmissions

Segment Name	EDIFACT Element Name.	Segment Content	Contents		Business Rules	
UNH - Message Header						
	0062	MESSAGE REFERENCE NUMBER	Must contain	An incrementing count for each new UNH – format an14		
	S009	MESSAGE IDENTIFICATION				
	0065	Message Type	Must contain	P11D17		
	0052	Message version number	Must contain	1		
	0054	Message release number	Must contain	0		
	0051	Controlling agency	Must contain	IR		
EDIFACT example: U	NH+1+P11D1	7:1:0:IR'				
BGM - Beginning of Message				.0		
	C002	DOCUMENT/MESSAGE NAME				
	1001	Document name, coded	Must contain	12	12 = code for P11D	
	1131	Code list qualifier	Must contain	5		
	3055	Code list agency	Must contain			
EDIFACT example: B	GM+12:5:IR'		10			

Segment Name	EDIFACT Element Name.	Segment Content	Contents		Business Rules	
NAD - Name and					This record is only required if you want to specify	
Address					a Bureau name	
	3035	PARTY QUALIFIER	Must contain	BU	BU = code for Bureau	
	C082	PARTY IDENTIFICATION DETAILS	Not used			
	C058	NAME AND ADDRESS	If used			
	3124	Name and address line	Must contain	Address Line 1 - format an3		
	3124	Name and address line	May contain	Address Line 2 - format an.		
	3124	Name and address line	May contain	Address Line 3 - format al .35		
	3124	Name and address line	May contain	Address Line 4 - formation. 35		
	3124	Name and address line	May contain	Address Line 5 - forma an		
	C080	PARTY NAME	If used			
	3036	Party name	Must contain	The Party name a sidentified in qualifier 3035 - format an 3		
	C059	STREET	Not used			
	3164	CITY NAME	Not used			
	3229	COUNTRY SUB-ENTITY IDENTIFICATION	Not used	()		
	3251	POSTCODE IDENTIFICATION	May contain	Po tood - format an9		
EDIFACT example:	NAD+BU+++BL		. V			

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Segment Name	EDIFACT Element Name.	Segment Content	Contents		Business Rules	
NAD – Name and Address					Required to qualify following ATT record	
	3035	PARTY QUALIFIER	Must contain	BG	BG = code for Employer	
	C082	PARTY IDENTIFICATION DETAILS	Not used			
	C058	NAME AND ADDRESS	If used			
	3124	Name and address line	Must contain	Address Line 1 - format an3		
	3124	Name and address line	May contain	Address Line 2 - format an.		
	3124	Name and address line	May contain	Address Line 3 - format al.,33		
	3124	Name and address line	May contain	Address Line 4 - formet an. 35		
	3124	Name and address line	May contain	Address Line 5 - forma and		
	C080	PARTY NAME				
	3036	Party name	Must contain	Employer Name - Armat an35		
	C059	STREET	Not used			
	3164	CITY NAME	Not used	110		
	3229	COUNTRY SUB-ENTITY IDENTIFICATION	Not used			
	3251	POSTCODE IDENTIFICATION	May contain	Festcod format an9		
EDIFACT example: N	NAD+BG+++EI	MPLOYER NAME'	. \			
ATT – Attribute of Employer			• X \			
	9017	ATTRIBUTE FUNCTION QUALIFIER	Mus. con.	ZZZ	ZZZ = code for Mutually defined	
	C955	ATTRIBUTE TYPE	N t used			
	C956	ATTRIBUTE DETAILS	V			
	9019	Attribute, coded	Must contain	1	1 = code for Submitter reference number	
	1131	Code list qualifier	Must contain	2		
	3055	Code list agency	Must contain	IR		
	9018	Attribute	Must contain	Submitter reference number - format an8		

Segment Name	EDIFACT Element Name.	Segment Content	Contents		Business Rules
ATT – Attribute of Employer					
	9017	ATTRIBUTE FUNCTION QUALIFIER	Must contain	ZZZ	ZZZ = code for Mutually defined
	C955	ATTRIBUTE TYPE	Not used		
	C956	ATTRIBUTE DETAILS			
	9019	Attribute, coded	Must contain	7	7 = code for Employer Reference
	1131	Code list qualifier	Must contain	2	
	3055	Code list agency	Must contain	IR •	
	9018	Attribute	Must contain	Employer Reference - vin. van10	
	9010	Allibute	iviust contain	Employer Reference - VIII. 10	
EDIFACT example: A			INIUST CONTAIN	Employer Reference - Wilk Carr 10	
EDIFACT example: A			IMUST CONTAIN	Employer Reference 1 VIII Carr 10	Required to qualify following ATT record
NAD – Name and			Widst Contain	Employer Reference - Wilk Carl To	Required to qualify following ATT record
NAD – Name and			Must contain	TC	Required to qualify following ATT record TC = code for HM Revenue & Customs Office
NAD – Name and	ATT+ZZZ++7:2	:IR:AZ12345'	Must contain		
NAD – Name and	3035	PARTY QUALIFIER	Must contain		
NAD – Name and	3035 C082	PARTY QUALIFIER PARTY IDENTIFICATION DET	Must contain FAILS Not used		
·	3035 C082 C058	PARTY QUALIFIER PARTY IDENTIFICATION DET	Must contain FAILS Not used Not used		

Segment Name	EDIFACT Element Name.	Segment Content	Contents		Business Rules	
ATT – Attribute of HM Revenue &						
Customs Office						
	9017	ATTRIBUTE FUNCTION QUALIFIER	Must contain	ZZZ	ZZZ = code for Mutually defined	
	C955	ATTRIBUTE TYPE	Not used			
	C956	ATTRIBUTE DETAILS				
	9019	Attribute, coded	Must contain	17	17 = code for HM Revenue & Customs Office number	
	1131	Code list qualifier	Must contain	2		
	3055	Code list agency	Must contain	IR		
	9018	Attribute	Must contain	HM Revenue & Cos and Office number - formatin3	Value = 001 - 999	
EDIFACT example: A	ATT+ZZZ++17:	2:IR:123'	1			
DTM – Date and Time				7/0		
 	C507	DATE/TIME/PERIOD				
	2005	Date period qualifier	Must contain_	28	243 = code for Date of Message	
	2380	Date period	Must contrin	Pate or Message - format CCYYMMDD		
	2379	Date period format qualifier	Mult con in	10	102 = code for format CCYYMMDD	
EDIFACT example: I	DTM+243:2017		111	•		
DTM – Date and Time		•	7//			
	C507	DATE/TIME/PERIOD				
	2005	Date period qualifier	Must contain	166	166 = code for Tax year	
	2380	Date period	Must contain	2016		
	2379	Date period format qualifier	Must contain	602	602 = code for format CCYY	
EDIFACT example: [DTM+166:2017	:602'				
UNS - Section						
Identifier						

Segment Name	EDIFACT Element Name.	Element			Business Rules
NAD – Name and Address					
	3035	PARTY QUALIFIER	Must contain	BV	BV = code for Employee
	C082	PARTY IDENTIFICATION DETAILS	Not used		
	C058	NAME AND ADDRESS			
	3124	Name and address line	May contain	Address Line 1 - format an3	
	3124	Name and address line	May contain	Address Line 2 - format an.	
	3124	Name and address line	May contain	Address Line 3 - format at 1.35	
	3124	Name and address line	May contain	Address Line 4 - form an. 35	
	3124	Name and address line	May contain	Address Line 5 - forma an	
	C080	PARTY NAME			
	3036	Party name	Must contain	Surname - for ma n35	
	3036	Party name	May contain	1 st Forenam - farm an35	
	3036	Party name	May contain	2 nd For ame for lat an35	
	3036	Party name	May contain	Title fon at an35	
	3036	Party name	May contain	Honous - format an35	
	C059	STREET	Not used		
	3164	CITY NAME	Not used		
	3229	COUNTRY SUB-ENTITY IDENTIFICATION	Not use		
	3251	POSTCODE IDENTIFICATION	May co. 'ain	Postcode - format an9	
EDIFACT example:	<u> </u>		110		

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Segment Name	EDIFACT Element Name.	Segment Content	Contents		Business Rules
ATT – Attribute of Employee					
	9017	ATTRIBUTE FUNCTION QUALIFIER	Must contain	ZZZ	ZZZ = code for Mutually defined
	C955	ATTRIBUTE TYPE	Not used		
	C956	ATTRIBUTE DETAILS			
	9019	Attribute, coded	Must contain	11	11 = code for NINO
	1131	Code list qualifier	Must contain	2	
	3055	Code list agency	Must contain	IR •	
	9018	Attribute	Must contain	National Insurance Null be (IINO)	Characters 1 & 2 must be alpha and must be a valid prefix – See Appendix B Characters 3 – 8 must be numeric Character 9 must be A, B, C, D or space
EDIFACT example: A	ATT+ZZZ++11:	2:IR:AB123456A'		14.0°	
ATT – Attribute of Employee					
	9017	ATTRIBUTE FUNCTION QUALIFIER	Must contain		ZZZ = code for Mutually defined
	C955	ATTRIBUTE TYPE	Notusea		
	C956	ATTRIBUTE DETAILS	+ X \		
	9019	Attribute, coded	Mt. t co. ain	19	19 = code for Works Number
	1131	Code list qualifier	Musi ontain	2	
	3055	Code list agency	li ust covitain	IR	
	9018	Attribute	t contain	Employee's Works or Payroll Number - format an20	Works number or a similar unique identifier allotted by the employer
EDIFACT example: /	ATT+ZZZ++19:	2:IR:14755'	4		

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Segment Name	EDIFACT Element Name.	Segment Content	ment Contents Contents		Business Rules
ATT – Attribute of					
Employee	9017	ATTRIBUTE FUNCTION QUALIFIER	Must contain	ZZZ	ZZZ = code for Mutually defined
	C955	ATTRIBUTE TYPE	Not used		
	C956	ATTRIBUTE DETAILS			
	9019	Attribute, coded	Must contain	3	3 = code for Director indicator
	1131	Code list qualifier	Must contain	2	o code is: 2 i cote i i i di cote i di cot
	3055	Code list agency	Must contain	IR .	
	9018	Attribute	Not used	Presence of segment acts is inc. ator	
EDIFACT example:	ATT+ZZZ++3:2	:IR'			
ATT – Attribute of Employee				.0	Mandatory if Employee's National Insurance Number not provided
	9017	ATTRIBUTE FUNCTION QUALIFIER	Must contain	222	ZZZ = qualifier for Mutually defined
	C955	ATTRIBUTE TYPE	Not used		
	C956	ATTRIBUTE DETAILS			
	9019	Attribute, coded	Must contain	9	9 = qualifier for Gender indicator
	1131	Code list qualifier	Must cut in		
	3055	Code list agency	Muse control	IR	
	9018	Attribute	Not us d	Gender indicator, format a1	Must be M (male) or F (female)
EDIFACT example:	ATT+ZZZ++9:2	:IR:M'	110		
DTM – Date and Time			C tionar tement		Mandatory if Employee's National Insurance Number not provided
			7		If both Date of birth and NINO are not known a default of 1 st January 1901 should be used.
	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	Must be equal to or earlier that the current date
	2379	Date period format qualifier	Must contain	102	102 = qualifier for format CCYYMMDD

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The following FTX groups of records each relate to an Expense or Benefit. Only relevant groups need be provided

FTX Group A – Assets transferred (cars, property, goods or other assets).

This group can repeat up to 5 times, once each for the description of assets transferred, the only descriptions allowed are "CARS", "PROPERTY", "PRECIOUS METALS", "OTHER" and "MULTIPLE".

An FTX Group Q – Assets transferred – Totals, must follow if one or more Group A details are present.

Segment Name	EDIFACT Element Name.	Segment Content	Contents		Business Rules
FTX – Free Text					Required to qualify Benefit record
	4451	TEXT SUBJECT QUALIFIER	Must contain	ZZZ	ZZZ = code for Mutually defined
	4453	TEXT FUNCTION, CODED	Not used		
	C107	TEXT REFERENCE			
	4441	Free text identification	Must contain	A	A = code for Assets transferred
	1131	Code list qualifier	Must contain	8	
	3055	Code list responsible agency, coded	Must contain		
	C108	TEXT LITERAL	A C		
	4440	Free text	Must co. 1 in	scription of asset – format an30	
	4440	Free text	May Inta.	Description of "OTHER" asset – format an30	
	4440	Free text	Not us.		

EDIFACT example: FTX+ZZZ++A:8:IR+OTHER:DIAMONDS'

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Segment Name	EDIFACT Element Name.	Segment Content	Contents		Business Rules
TAX - Tax Details					Required to qualify following MOA segment
	5823	TAX DETAILS	Must contain	9	
	C241	DUTY/TAX/FEE TYPE			
	5153	Tax type, coded	Must contain	8	8 = code for Asset cost/market value
	1131	Code list qualifier	Must contain	10	
	3055	Code list agency	Must contain	IR .	
EDIFACT example:	TAX+9+8:10:IR				
MOA – Monetary Amount				N,	
	C156	MONETARY AMOUNT			
	5025	Monetary amount qualifier	Must contain	ZZZ	ZZZ = code for Mutually defined
	5004	Monetary amount	Must contain	Asset value in pinc format n11	
	6345	Currency, coded	May contain	GRP A	
EDIFACT example:	MOA+ZZZ:156	100'	<u> </u>	7/	
TAX - Tax Details					Required to qualify following MOA segment
	5823	TAX DETAILS	Must contain	9	
	C241	DUTY/TAX/FEE TYPE			
	5153	Tax type, coded	Musicontan	1	1 = code for Amount made good or from which tax deducted
	1131	Code list qualifier	Mu t con ir	10	
	3055	Code list agency	fust a ntain	IR	
EDIFACT example:	TAX+9+1:10:IR				
MOA – Monetary					
Amount	0450	MONETARY AMOUNT	7		
	C156	MONETARY AMOUNT	NAME AND THE STREET	777	777
	5025	Monetary amount qualifier	Must contain	ZZZ	ZZZ = code for Mutually defined
	5004	Monetary amount	Must contain	Amount made good or from which tax deducted in pence – format n11	
	6345	Currency, coded	May contain	GBP	

Segment Name	EDIFACT	Segment Content	Contents		Business Rules
	Element				
	Name.				
TAX - Tax Details					Required to qualify following MOA segment
	5823	TAX DETAILS	Must contain	9	
	C241	DUTY/TAX/FEE TYPE			
	5153	Tax type, coded	Must contain	12	12 = code for Cash equivalent
	1131	Code list qualifier	Must contain	10	
	3055	Code list agency	Must contain	IR	
EDIFACT example:	TAX+9+12:10:II	₹'			•
			lie i		
MOA – Monetary			If used		
Amount					
	C156	MONETARY AMOUNT			
	5025	Monetary amount qualifier	Must contain	ZZZ	ZZZ = code for Mutually defined
	5004	Monetary amount	Must contain	Cash equival ne pend - format n11	The Asset value minus the Amount made good
	6345	Currency, coded	May contain	GBP	
EDIFACT example:	MOA+ZZZ:1240	00'	•		•

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Segment Name	EDIFACT Element Name.	Segment Content	Contents		Business Rules
FTX – Free Text					Required to qualify Benefit record
	4451	TEXT SUBJECT QUALIFIER	Must contain	ZZZ	ZZZ = code for Mutually defined
	4453	TEXT FUNCTION, CODED	Not used		
	C107	TEXT REFERENCE			
	4441	Free text identification	Must contain	Q	Q = code for Assets transferred total
	1131		Must contain	8	
	3055	Code list responsible agency, coded	Must contain	IR .	
	C108	TEXT LITERAL			
	4440	Free text	Not used		
	4440	Free text	Not used		
	4440	Free text	Not used		
EDIFACT example: TAX – Tax Details	FIX+ZZZ++Q.o	.ir			Required to qualify following MOA segmen
	5823	TAX DETAILS	Must contain	9	
	C241	DUTY/TAX/FEE TYPE	, V		
	5153	Tax type, coded	Mus Inta	115	115 = code for Total assets transferred
	1131	Code list qualifier	Mrst cu tain	10	
	3055	Code list agency	Mus ronte	IR	
	TAX+9+115:10:	IR'			
EDIFACT example:					
•				1	
MOA – Monetary					
MOA – Monetary	C156	MONETARY AMOUNT			
MOA – Monetary	C156 5025		Must contain	ZZZ	ZZZ = code for Mutually defined
EDIFACT example: MOA – Monetary Amount		Monetary amount qualifier	Must contain Must contain	ZZZ Total assets transferred in pence – format n11	ZZZ = code for Mutually defined Total cash equivalent of all assets transferred

FTX Group B- Payments made on behalf of the employee.

This group can repeat up to 7 times, once each for the description of payments made on behalf of the employee, the only descriptions allowed are "DOMESTIC BILLS", "ACCOUNTANCY FEES", "PRIVATE EDUCATION", "PRIVATE CAR EXPENSES", "SEASON TICKETS", "OTHER" and "MULTIPLE".

An FTX Group R - Payments made on behalf of the employee -Totals, must follow if one or more Group B details are present.

Segment Name	EDIFACT Element Name.	Segment Content	Contents	\sim	Business Rules
FTX – Free Text	ivaille.				Required to qualify Benefit record
	4451	TEXT SUBJECT QUALIFIER	Must contain	ZZZ	ZZZ = code for Mutually defined
	4453	TEXT FUNCTION, CODED	Not used		,
	C107	TEXT REFERENCE			
	4441	Free text identification	Must contain	В	B = code for Payments made on behalf of employee
	1131	Code list qualifier	Must contain	8	
	3055	Code list responsible agency, coded	Must contain	IR.	
	C108	TEXT LITERAL			
	4440	Free text	Must contain	D son tion t payment – format an30	
	4440	Free text	May contain	Lescript of "OTHER" payment – format an30	
	4440	Free text	Not used		

EDIFACT example: FTX+ZZZ++B:8:IR+SEASON TICKETS'

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Segment Name	EDIFACT	Segment Content	Contents		Business Rules
	Element				
	Name.				
TAX - Tax Details					Required to qualify following MOA segment
	5823	TAX DETAILS	Must contain	9	
	C241	DUTY/TAX/FEE TYPE			
	5153	Tax type, coded	Must contain	4	4 = code for Amount paid
	1131	Code list qualifier	Must contain	10	
	3055	Code list agency	Must contain	IR .	
EDIFACT example:	ΓΑΧ+9+4:10:IR'			11	
MOA – Monetary					
Amount					
	C156	MONETARY AMOUNT			
	5025	Monetary amount qualifier	Must contain	ZZZ	ZZZ = code for Mutually defined
	5004	Monetary amount	Must contain	Amount paic in en format n11	·
	6345	Currency, coded	May contain	GRP A	
EDIFACT example: I	MOA+ZZZ:1561	00'			·

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Segment Name	EDIFACT Element Name.	Segment Content	Contents		Business Rules
FTX - Free Text					Required to qualify Benefit record
	4451	TEXT SUBJECT QUALIFIER	Must contain	ZZZ	ZZZ = code for Mutually defined
	4453	TEXT FUNCTION, CODED	Not used	_	·
	C107	TEXT REFERENCE			
	4441	Free text identification	Must contain	R	R = code for Payments made on behalf of employed total
	1131	Code list qualifier	Must contain	8	
	3055	Code list responsible agency, coded	Must contain	IR .	
	C108	TEXT LITERAL			
	4440	Free text	Not used		
	4440	Free text	Not used		
	4440	Free text	Not used		
DIFACT example:	FTX+ZZZ++R:8		1	110	
		B:IR'			Required to qualify following MOA segment
	5823	TAX DETAILS	Must contai		Required to qualify following MOA segment
	5823 C241	TAX DETAILS DUTY/TAX/FEE TYPE	Must contai		
	5823 C241 5153	TAX DETAILS DUTY/TAX/FEE TYPE Tax type, coded	Must contai	118	Required to qualify following MOA segment 116 = code for Total amount paid
	5823 C241 5153 1131	TAX DETAILS DUTY/TAX/FEE TYPE Tax type, coded Code list qualifier	Must contai	10	
FAX – Tax Details	5823 C241 5153 1131 3055	TAX DETAILS DUTY/TAX/FEE TYPE Tax type, coded Code list qualifier Code list agency	Must contai	-	
FAX – Tax Details	5823 C241 5153 1131 3055	TAX DETAILS DUTY/TAX/FEE TYPE Tax type, coded Code list qualifier Code list agency	Must contain	10	
TAX – Tax Details EDIFACT example:	5823 C241 5153 1131 3055	TAX DETAILS DUTY/TAX/FEE TYPE Tax type, coded Code list qualifier Code list agency	Must contain	10	
TAX – Tax Details DIFACT example:	5823 C241 5153 1131 3055	TAX DETAILS DUTY/TAX/FEE TYPE Tax type, coded Code list qualifier Code list agency	Must contain	10	
TAX – Tax Details DIFACT example:	5823 C241 5153 1131 3055	TAX DETAILS DUTY/TAX/FEE TYPE Tax type, coded Code list qualifier Code list agency	Must contain	10	
TAX – Tax Details DIFACT example:	5823 C241 5153 1131 3055 TAX+9+116:10	TAX DETAILS DUTY/TAX/FEE TYPE Tax type, coded Code list qualifier Code list agency :IR' MONETARY AMOUNT	Must contain	10	
EDIFACT example: FAX – Tax Details EDIFACT example: MOA – Monetary Amount	5823 C241 5153 1131 3055 TAX+9+116:10	TAX DETAILS DUTY/TAX/FEE TYPE Tax type, coded Code list qualifier Code list agency IR' MONETARY AMOUNT Monetary amount qualifier	Must contain Must contain Must contain	IR	116 = code for Total amount paid

Segment Name	EDIFACT Element Name.	Segment Content	Contents		Business Rules
TAX - Tax Details					Required to qualify following MOA segment
	5823	TAX DETAILS	Must contain	9	
	C241	DUTY/TAX/FEE TYPE			
	5153	Tax type, coded	Must contain	117	117 = code for Total tax on notional payments not borne by employee within 90 days of receipt of notional payment
	1131	Code list qualifier	Must contain	10	
	3055	Code list agency	Must contain	IR •	
1	3033	Code list agency	iviusi contain	IIX	
EDIFACT example: T			iwusi contain	III.	
EDIFACT example: T			Iviust contain		
•			IWUST COTITAIN		
MOA – Monetary			IVIUST COTITAIN		
MOA – Monetary	AX+9+117:10:	IR'	Must contain	ZZZ	ZZZ = code for Mutually defined
MOA – Monetary	C156	MONETARY AMOUNT			

FTX Group C – Vouchers or credit cards (value of vouchers and payments made using credit cards or tokens)

This group may only occur once per employee.

Segment Name	EDIFACT Element Name.	Segment Content	Contents		Business Rules
FTX - Free Text					Required to qualify Benefit record
	4451	TEXT SUBJECT QUALIFIER	Must contain	ZZZ	ZZZ = code for Mutually defined
	4453	TEXT FUNCTION, CODED	Not used		
	C107	TEXT REFERENCE			
	4441	Free text identification	Must contain	c	C = code for Vouchers and credit cards (value of vouchers and payments made using credit cards or tokens)
	1131	Code list qualifier	Must contain	8	
	3055	Code list responsible agency, coded	Must contain	IR .	
	C108	TEXT LITERAL			
	4440	Free text	Not used		
	4440	Free text	Not used		
	4440	Free text	Not used		

EDIFACT example: FTX+ZZZ++C:8:IR'

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Segment Name	EDIFACT	Segment Content	Contents		Business Rules
	Element				
	Name.				
TAX - Tax Details					Required to qualify following MOA segment
	5823	TAX DETAILS	Must contain	9	
	C241	DUTY/TAX/FEE TYPE			
	5153	Tax type, coded	Must contain	41	41 = code for Gross amount
	1131	Code list qualifier	Must contain	10	
	3055	Code list agency	Must contain	IR .	
	0000				
EDIFACT example: 1		ů ,	-		<u>'</u>
EDIFACT example: 1 MOA – Monetary		ů ,			
		ů ,			
MOA – Monetary		ů ,			
MOA – Monetary	TAX+9+41:10:I	R'	Must contain	ZZZ	ZZZ = code for Mutually defined
MOA – Monetary	TAX+9+41:10:I C156	MONETARY AMOUNT			ZZZ = code for Mutually defined

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Segment Name	EDIFACT Element Name.	Segment Content	Contents		Business Rules
TAX - Tax Details					Required to qualify following MOA segment
	5823	TAX DETAILS	Must contain	9	
	C241	DUTY/TAX/FEE TYPE			
	5153	Tax type, coded	Must contain	1	1 = code for Amount made good or from which tax deducted
	1131	Code list qualifier	Must contain	10	
	3055	Code list agency	Must contain	IR .	
EDIFACT example:	TAX+9+1:10:IR				
MOA – Monetary Amount				N.	
	C156	MONETARY AMOUNT			
	5025	Monetary amount qualifier	Must contain	ZZZ	ZZZ = code for Mutually defined
	5004	Monetary amount	Must contain	Amount nade cool or from which tax deducted in since formann11	
	6345	Currency, coded	May contain	GP ²	
EDIFACT example:	MOA+ZZZ:3210	00'			
TAX – Tax Details					Required to qualify following MOA segment
	5823	TAX DETAILS	Mult con. in	9	
	C241	DUTY/TAX/FEE TYPE			
	5153	Tax type, coded	Mu t con air	12	12 = code for Cash equivalent
	1131	Code list qualifier	Yust entain	10	
	3055	Code list agency	I √st contain	IR	
EDIFACT example:	TAX+9+12:10:I	R'	13		
MOA – Monetary Amount			4		
	C156	MONETARY AMOUNT			
	5025	Monetary amount qualifier	Must contain	ZZZ	ZZZ = code for Mutually defined
	5004	Monetary amount	Must contain	Cash equivalent in pence – format n11	The Gross amount minus the Amount made good
	6345	Currency, coded	May contain	GBP	

FTX Group D - Living accommodation

This group may only occur once per employee.

Segment Name	EDIFACT Element Name.	Segment Content	Contents		Business Rules
FTX - Free Text					Required to qualify Benefit record
	4451	TEXT SUBJECT QUALIFIER	Must contain	ZZZ	ZZZ = code for Mutually defined
	4453	TEXT FUNCTION, CODED	Not used		
	C107	TEXT REFERENCE			
	4441	Free text identification	Must contain	D	D = code for Living accommodation
	1131	Code list qualifier	Must contain	8	
	3055	Code list responsible agency, coded	Must contain	IR .	
	C108	TEXT LITERAL			
	4440	Free text	Not used		
	4440	Free text	Not used		
	4440	Free text	Not used		

EDIFACT example: FTX+ZZZ++D:8:IR

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Segment Name	EDIFACT Element Name.	Segment Content	Contents		Business Rules
TAX - Tax Details					Required to qualify following MOA segment
	5823	TAX DETAILS	Must contain	9	
	C241	DUTY/TAX/FEE TYPE			
	5153	Tax type, coded	Must contain	12	12 = code for Cash equivalent of accommodation provided for employee, or his/her family or household
	1131	Code list qualifier	Must contain	10	
	3055	Code list agency	Must contain	IR •	
EDIFACT example:	TAX+9+12:10:I	R'	T.		_
MOA – Monetary Amount					
	C156	MONETARY AMOUNT			
	5025	Monetary amount qualifier	Must contain	ZZZ	ZZZ = code for Mutually defined
	5004	Monetary amount	Must contain	Cash equivalent of accommodation provided for enclosed or his her family or household in person format n11	
	6345	Currency, coded	May contain	(BP	
EDIFACT example:	MOA+ZZZ:1561	100'			•

FTX Group E – Mileage allowance and passenger payments

This group may only occur once per employee.

Segment Name	EDIFACT Element	Segment Content	Contents		Business Rules
	Name.				
TX - Free Text					Required to qualify Benefit record
	4451	TEXT SUBJECT QUALIFIER	Must contain	ZZZ	ZZZ = code for Mutually defined
	4453	TEXT FUNCTION, CODED	Not used		
	C107	TEXT REFERENCE			
	4441	Free text identification	Must contain	Е	E = code for Mileage allowance and passenger payments
	1131	Code list qualifier	Must contain	8	
	3055	Code list responsible agency, coded	Must contain	IR .	
	C108	TEXT LITERAL			
	4440	Free text	Not used		
	4440	Free text	Not used		
	4440	Free text	Not used		

EDIFACT example: FTX+ZZZ++E:8:IR

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Segment Name	EDIFACT Element Name.	Segment Content	Contents		Business Rules
TAX - Tax Details					Required to qualify following MOA segment
	5823	TAX DETAILS	Must contain	9	
	C241	DUTY/TAX/FEE TYPE			
	5153	Tax type, coded	Must contain	71	71 = code for Taxable amount of car and mileage allowances paid for the employee's own vehicle, and passenger payments, in excess of maximum exempt amounts.
	1131	Code list qualifier	Must contain	10	
	3055	Code list agency	Must contain	IR .	
EDIFACT example:	TAX+9+71:10:I	R'		14	
MOA – Monetary Amount					
	C156	MONETARY AMOUNT			
	5025	Monetary amount qualifier	Must contain	Z	ZZZ = code for Mutually defined
	5004	Monetary amount	Must contain	for n	Car and mileage allowances paid for employees own vehicles in excess of maximum exempt amount plus passenger payments in excess of maximum exempt amount
	6345	Currency, coded	May con in	Q P	
EDIFACT example:	MOA+ZZZ:156	100'	.+.X \		·

FTX Group F– Cars and car fuel.

This group can repeat up to 99 times. A car and car fuel record is required for each car made available to the employee.

An FTX Group X – Cars and car fuel benefit charge –Totals, must follow if one or more Group F details are present.

Segment Name	EDIFACT Element Name.	Segment Content	Contents		Business Rules
FTX - Free Text					Required to qualify Benefit record
	4451	TEXT SUBJECT QUALIFIER	Must contain	ZZZ	ZZZ = code for Mutually defined
	4453	TEXT FUNCTION, CODED	Not used		
	C107	TEXT REFERENCE			
	4441	Free text identification	Must contain	F	F = code for Cars and fuel
	1131	Code list qualifier	Must contain	8	
	3055	Code list responsible agency, coded	Must contain	IR .	
	C108	TEXT LITERAL			
	4440	Free text	Not used		
	4440	Free text	Not used		
	4440	Free text	Not used		
TAX – Tax Details					Required to qualify following MOA segment
	5823	TAX DETAILS	Mus conta a	9▼	
	C241	DUTY/TAX/FEE TYPE			
	5153	Tax type, coded	Mu con ir	43	43 = code for List price of car
	1131	Code list qualifier	lust untain	10	
	3055	Code list agency	M st contain	IR	
EDIFACT example:	TAX+9+43:10:II	R'	•		
MOA – Monetary		-	,		
Amount	04.5	ALCOHOLD AND AND AND AND AND AND AND AND AND AN			
	C156	MONETARY AMOUNT			777
	5025	Monetary amount qualifier	Must contain	ZZZ	ZZZ = code for Mutually defined
	5004 6345	Monetary amount Currency, coded	Must contain May contain	List price of car in pence – format n9 GBP	Minimum = £1000 Maximum = £9,999,999

EDIFACT example: MOA+ZZZ:1500000'

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Segment Name	EDIFACT Element Name.	Segment Content	Contents		Business Rules
TAX - Tax Details					Required to qualify following MOA segment
	5823	TAX DETAILS	Must contain	9	
	C241	DUTY/TAX/FEE TYPE			
	5153	Tax type, coded	Must contain	136	136 = code for Price of non-standard accessories
	1131	Code list qualifier	Must contain	10	
	3055	Code list agency	Must contain	IR	
EDIFACT example: 1	ΓΑX+9+136:10	:IR'		\sim	
MOA – Monetary Amount					
	C156	MONETARY AMOUNT			
	5025	Monetary amount qualifier	Must contain	ZZZ	ZZZ = code for Mutually defined
	5004	Monetary amount	Must contain	Price of non-tran, and accessories in pence – format n11	,
	6345	Currency, coded	May contain	GBP .	
EDIFACT example: N	MOA+ZZZ:500	00'			
TAX - Tax Details				•	Required to qualify following MOA segment
	5823	TAX DETAILS	Must contain	9	
	C241	DUTY/TAX/FEE TYPE			
	5153	Tax type, coded	Musicontain	21	21 = code for Employee capital contributions towards cost
	1131	Code list qualifier	Me t col ain	10	
	3055	Code list agency	Musi ontain	IR	
EDIFACT example: 1	ΓΑX+9+21:10:I	R'			
MOA – Monetary					
Amount					
	C156	MONETARY AMOUNT			
	5025	Monetary amount qualifier	Must contain	ZZZ	ZZZ = code for Mutually defined
	5004	Monetary amount	Must contain	Employee capital contributions towards cost - format n6, specified in pence	Maximum = £5000
	6345	Currency, coded	May contain	GBP	

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Segment Name	EDIFACT Element Name.	Segment Content	Contents		Business Rules
TAX - Tax Details					Required to qualify following MOA segment
	5823	TAX DETAILS	Must contain	9	
	C241	DUTY/TAX/FEE TYPE			
	5153	Tax type, coded	Must contain	5	5 = code for Amount paid by employee for private use of car
	1131	Code list qualifier	Must contain	10	
	3055	Code list agency	Must contain	IR .	
EDIFACT example: 1	ΓAX+9+5:10:IR		•		
MOA – Monetary					
Amount					
	C156	MONETARY AMOUNT			
	5025	Monetary amount qualifier	Must contain	ZZZ	ZZZ = code for Mutually defined
	5004	Monetary amount	Must contain	Amount paid by an loyee for private use of car in pence — crima n9	n Maximum = £9,999,999
	6345	Currency, coded	May contain	GP 1	
EDIFACT example: N	MOA+ZZZ:2500	00'		71	•
TAX - Tax Details					Required to qualify following MOA segment
	5823	TAX DETAILS	Must contain		
	C241	DUTY/TAX/FEE TYPE	A. N		
	5153	Tax type, coded	Mus ontal.	9	9 = code for Car benefit charge (cash equivalent
	1131	Code list qualifier	Mest co. sin	10	
	3055	Code list agency	Must ontain		
EDIFACT example: 1	ΓAX+9+9:10:IR				
MOA – Monetary					
Amount					
	C156	MONETARY AMOUNT			
	5025	Monetary amount qualifier	Must contain	ZZZ	ZZZ = code for Mutually defined
	5004	Monetary amount	Must contain	Car benefit charge (cash equivalent) in pence – format n11	
	6345	Currency, coded	May contain	GBP	

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Segment Name	EDIFACT Element Name.	Segment Content	Contents		Business Rules
TAX – Tax Details					If present, either Approved CO2 emissions figure or Vehicle engine size must be present. If present must be > 0. Must be completed if "date free fuel was withdrawn" field is present.
	5823	TAX DETAILS	Must contain	9	
	C241	DUTY/TAX/FEE TYPE			
	5153	Tax type, coded	Must contain	10	10 = code for Car fuel benefit charge (cash equivalent)
	1131	Code list qualifier	Must contain	10	
	3055	Code list agency	Must contain	IR	
EDIFACT example:	TAX+9+10:10:I	R'			
MOA – Monetary Amount				•	
	C156	MONETARY AMOUNT			
	5025	Monetary amount qualifier	Must contain	777-	ZZZ = code for Mutually defined
	5004	Monetary amount	Must contain	Car fuel benefit charge (cash equivalent) in proce – Smat n11	
	6345	Currency, coded	May contain	GB.	
EDIFACT example:	MOA+ZZZ:440	00'	14.		
ATT – Attribute of Car					
	9017	ATTRIBUTE FUNCTION QUALIFIER	i lust cuntain	ZZZ	ZZZ = code for Mutually defined
	C955	ATTRIBUTE TYPE	Necused		
	C956	ATTRIBUTE DETAILS			
	9019	Attribute, coded	Must contain	5	5 = code for Make and model
	1131	Code list qualifier	Must contain	3	
	3055	Code list agency	Must contain	IR	
		Attribute	Must contain	Make and model of car - format an35	

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Segment Name	EDIFACT Element Name.	Segment Content	Contents		Business Rules
ATT – Attribute of Car					This segment is required if the car was registered on or after 01/01/1998 and has approved CO2 emission.
	9017	ATTRIBUTE FUNCTION QUALIFIER	Must contain	ZZZ	ZZZ = code for Mutually defined
	C955	ATTRIBUTE TYPE	Not used		
	C956	ATTRIBUTE DETAILS			
	9019	Attribute, coded	Must contain	28	28 = code for Approved CO2 emissions figure for cars registered on or after 1 st January 1998
	1131	Code list qualifier	Must contain	3	
	3055	Code list agency	Must contain	IR .	
	9018	Attribute	Must contain	Approved C 12 e in sions figure for cars registered on quafter 1 st January 1998 - format	If present must be > or = 0
				nt	
EDIFACT example: A	\TT+ZZZ++28:	3:IR:128'		ns.	
EDIFACT example: A ATT – Attribute of Car	ATT+ZZZ++28:	3:IR:128'		ns registere of treater 1 sandary 1996 - Ionnat	This segment is required if the car was registered on or after 01/01/1998 and does not have an approved CO2 emission figure (e.g. a car imported from outside the European Community)
ATT – Attribute of	9017	3:IR:128' ATTRIBUTE FUNCTION QUALIFIER	Must co tain	ns.	on or after 01/01/1998 and does not have an approved CO2 emission figure (e.g. a car
ATT – Attribute of		ATTRIBUTE FUNCTION	Must contain	ns.	on or after 01/01/1998 and does not have an approved CO2 emission figure (e.g. a car imported from outside the European Community)
ATT – Attribute of	9017	ATTRIBUTE FUNCTION QUALIFIER	110	ns.	on or after 01/01/1998 and does not have an approved CO2 emission figure (e.g. a car imported from outside the European Community)
ATT – Attribute of	9017 C955	ATTRIBUTE FUNCTION QUALIFIER ATTRIBUTE TYPE	110	ns.	on or after 01/01/1998 and does not have an approved CO2 emission figure (e.g. a car imported from outside the European Community)
ATT – Attribute of	9017 C955 C956	ATTRIBUTE FUNCTION QUALIFIER ATTRIBUTE TYPE ATTRIBUTE DETAILS	Lot usus	ZZZ	on or after 01/01/1998 and does not have an approved CO2 emission figure (e.g. a car imported from outside the European Community) ZZZ = code for Mutually defined
ATT – Attribute of	9017 C955 C956 9019	ATTRIBUTE FUNCTION QUALIFIER ATTRIBUTE TYPE ATTRIBUTE DETAILS Attribute, coded	Not use	ZZZ 30	on or after 01/01/1998 and does not have an approved CO2 emission figure (e.g. a car imported from outside the European Community) ZZZ = code for Mutually defined

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7 ATTRIBUTE FUNCTION QUALIFIER 5 ATTRIBUTE TYPE 6 ATTRIBUTE DETAILS 9 Attribute, coded 1 Code list qualifier 5 Code list agency 8 Attribute	Must contain Not used Must contain Must contain	13 3	This record is required if the car was registered before 01/01/98 or on or after 01/01/98 but does not have an approved CO2 emission figure. Rotary engines are classified as "2001". ZZZ = code for Mutually defined 13 = code for Car engine size in cc
QUALIFIER 5 ATTRIBUTE TYPE 6 ATTRIBUTE DETAILS 9 Attribute, coded 1 Code list qualifier 5 Code list agency	Not used Must contain Must contain	13	· · · · · · · · · · · · · · · · · · ·
6 ATTRIBUTE DETAILS 9 Attribute, coded 1 Code list qualifier 5 Code list agency	Must contain Must contain	· · · · · · · · · · · · · · · · · · ·	13 = code for Car engine size in cc
9 Attribute, coded 1 Code list qualifier 5 Code list agency	Must contain	· · · · · · · · · · · · · · · · · · ·	13 = code for Car engine size in cc
Code list qualifier Code list agency	Must contain	· · · · · · · · · · · · · · · · · · ·	13 = code for Car engine size in cc
5 Code list agency		3	
	NA		
3 Attribute	Must contain	IR	
	Must contain	Car engine si .en, cc - iohat n4	
+13:3:IR:1098'		76.0	This record is required if the car was registered on or after 01/01/98.
7 ATTRIBUTE FUNCTION QUALIFIER	Must contain	1 2	ZZZ = code for Mutually defined
5 ATTRIBUTE TYPE	Not use		
6 ATTRIBUTE DETAILS		•	
9 Attribute, coded	Mus a ntain	4	4 = code for Type of fuel or power used
1 Code list qualifier	Mu t con in	3	
Code list agency	Yust untain	IR	
8 Attribute	M st contain	Type of fuel or power used - format a1	D = Diesel (not Euro IV), A = Petrol, D = Diesel (Euro IV), A = Hybrid electric, A = Gas only or bi-fuel with a CO2 figure for gas, A = Bi-fuel conversion, A = Zero emission cars, whatever the technology, A = E85 compliant.
	Attribute, coded Code list qualifier Code list agency Attribute	9 Attribute, coded Mus antain 1 Code list qualifier Must consure 5 Code list agency Must antain	Attribute, coded Austrantain Code list qualifier Code list agency Must entain IR Attribute Attribute

Segment Name	EDIFACT Element Name.	ement			Business Rules
ATT – Attribute of			If used		
Car					
	9017	ATTRIBUTE FUNCTION QUALIFIER	Must contain	ZZZ	ZZZ = code for Mutually defined
	C955	ATTRIBUTE TYPE	Not used		
	C956	ATTRIBUTE DETAILS			
	9019	Attribute, coded	Must contain	34	34 = code for Free fuel reinstated in year indicator
	1131	Code list qualifier	Must contain	3	
	3055	Code list agency	Must contain	IR •	
	9018	Attribute	Not used	Presence of segment a us indicator	
EDIFACT example: DTM - Date and	ATT+222++34.	3:IR			
Time					
	C507	DATE/TIME PERIOD			
		Date period qualifier	Must contain	3	375 = code for Date first registered
	2005				
	2005	Date period	Must contain	Late firs egistered - format CCYYMMDD	
				Late firs egistered - format CCYYMMDD	102 = code for format CCYYMMDD
EDIFACT example:	2380 2379	Date period Date period format qualifier	Must contain		102 = code for format CCYYMMDD
EDIFACT example: DTM – Date and Time	2380 2379 DTM+375:2016	Date period Date period format qualifier 0514:102'	Must contain		
DTM - Date and	2380 2379	Date period Date period format qualifier	Must contain		This segment is only required if the car wa made available after the start of the reported ta year
DTM - Date and	2380 2379 DTM+375:2016	Date period Date period format qualifier 0514:102'	Must contain		This segment is only required if the car wa made available after the start of the reported ta
DTM - Date and	2380 2379 DTM+375:2016	Date period Date period format qualifier 0514:102' DATE/TIME PERIOD	Must contain Must contain	18	This segment is only required if the car wa made available after the start of the reported tayear

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Segment Name	EDIFACT Element Name.	Segment Content	Contents		Business Rules	
DTM – Date and Time			If used			
	C507	DATE/TIME PERIOD			This segment is only required if the car was made available before the end of the reported tax year and the car is no longer available Must not be earlier than "date available from"	
	2005	Date period qualifier	Must contain	489	489 = code for Date car was available to	
	2380	Date period	Must contain	Date car was available to for at CCYYMMDD		
	2379	Date period format qualifier	Must contain	102	102 = code for format CCYYMMDD	
DTM – Date and Time	C507	DATE/TIME PERIOD	If used	91.0	This segment is only required if the car was made available within the current tax year. It must be provided if ATT3 code 34 Free fuel reinstated in the year is present. Must not be present if car fuel benefit charge field is not present. Must not be earlier than the date available from, or later than the date available to.	
	2005	Date period qualifier	Must ontal.	G	G = code for Date free fuel was withdrawn	
	2380	Date period	Mest con ain	Date free fuel was withdrawn - format CCYYMMDD	C 222.57 Bato 1100 Idol Wao Malalawii	
		Date period format qualifier	V∟st contain	102	102 = code for format CCYYMMDD	

This group may only Segment Name	EDIFACT		Contents		Business Rules
Segment Name	Element Name.	Segment content	Contents		Dusiness Rules
FTX – Free Text					Required to qualify Benefit record
	4451	TEXT SUBJECT QUALIFIER	Must contain	ZZZ	ZZZ = code for Mutually defined
	4453	TEXT FUNCTION, CODED	Not used		·
	C107	TEXT REFERENCE			
	4441	Free text identification	Must contain	Х	X = code for Car and car fuel benefit charge totals
	1131	Code list qualifier	Must contain	8	
	3055	Code list responsible agency, coded	Must contain	IR .	
	C108	TEXT LITERAL			
	4440	Free text	Not used		
	4440	Free text	Not used		
	4440	Free text	Not used		
EDIFACT example: I	FTX+ZZZ++X:8	:IR'		7/	
TAX – Tax Details					Required to qualify following MOA segment
	5823	TAX DETAILS	Must contain	9	
	C241	DUTY/TAX/FEE TYPE	. V		
	5153	Tax type, coded	Mus onte a	74	74 = code for Total cash equivalent of cars
	1131	Code list qualifier	Music stain	10	
	3055	Code list agency	Mus cons	IR	
EDIFACT example:	TAX+9+74:10:II	R'			
MOA – Monetary			V		
Amount					
	C156	MONETARY AMOUNT			
	5025	Monetary amount qualifier	Must contain	ZZZ	ZZZ = code for Mutually defined
	5004	Monetary amount	Must contain	Total cash equivalent of cars in pence – format n11	Total car benefit charge (cash equivalent) for all vehicles available (TAX/MOA code 9 in FTX Group
<u> </u>	6345	Currency, coded	May contain	GBP	

EDIFACT example: MOA+ZZZ:156100'

Segment Name	EDIFACT Element	Segment Content	Contents		Business Rules
	Name.				
TAX - Tax Details					Required to qualify following MOA segment
	5823	TAX DETAILS	Must contain	9	
	C241	DUTY/TAX/FEE TYPE			
	5153	Tax type, coded	Must contain	75	75 = code for Total cash equivalent of fuel for cars
	1131	Code list qualifier	Must contain	10	
	3055	Code list agency	Must contain	IR .	
EDIFACT example:	TAX+9+75:10:II	R'			
MOA – Monetary					
Amount					
	C156	MONETARY AMOUNT			
	5025	Monetary amount qualifier	Must contain	ZZZ	ZZZ = code for Mutually defined
	5004	Monetary amount	Must contain	Total cash equivale of fuel for cars in pence – format no 11	Total car fuel benefit charge (cash equivalent) for all cars available (TAX/MOA code 10 in FTX Group F). If present must be > 0.
	6345	Currency, coded	May contain	GP:	
EDIFACT example:	MOA+ZZZ:3900	00'	<u> </u>		

TX Group G – Vans	S				
This group may only	y occur once p	er employee.			
Segment Name	EDIFACT Element Name.	Segment Content	Contents		Business Rules
TX - Free Text					Required to qualify Benefit record
	4451	TEXT SUBJECT QUALIFIER	Must contain	ZZZ	ZZZ = code for Mutually defined
	4453	TEXT FUNCTION, CODED	Not used		
	C107	TEXT REFERENCE			
	4441	Free text identification	Must contain	G	G = code for Vans
	1131	Code list qualifier	Must contain	8	
	3055	Code list responsible agency, code	Must contain	IR .	
	C108	TEXT LITERAL			
	4440	Free text	Not used		
	4440	Free text	Not used		
	4440	Free text	Not used		
EDIFACT example: I	FTX+ZZZ++G:8	:IR'			
AX - Tax Details					Required to qualify following MOA segment
	5823	TAX DETAILS	Must contain	9	
	C241	DUTY/TAX/FEE TYPE	N. N.		
	5153	Tax type, coded	Mus onto	12	12 = code for Cash equivalent of all vans made available for private use
	1131	Code list qualifier	Mu con ir	10	
	3055	Code list agency	fust entain	IR	
DIFACT example:	TAX+9+12:10:IF	ξ'	1.		
IOA – Monetary			_		
mount					
	C156	MONETARY AMOUNT			
	5025	Monetary amount qualifier	Must contain	ZZZ	ZZZ = code for Mutually defined
	5004	Monetary amount	Must contain	Cash equivalent of all vans made available for private use in pence – format n11	
	6345	Currency, coded	May contain	GBP	

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EDIFACT example: MOA+ZZZ:156100'

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Segment Name	EDIFACT Element Name.	Segment Content	Contents		Business Rules
TAX - Tax Details					Required to qualify following MOA segment
	5823	TAX DETAILS	Must contain	9	
	C241	DUTY/TAX/FEE TYPE			
	5153	Tax type, coded	Must contain	139	139 = code for Cash equivalent of fuel for all vans
	1131	Code list qualifier	Must contain	10	
				1	
	3055	Code list agency	Must contain	IR	
EDIFACT example: 1 MOA – Monetary Amount			Must contain	IR .	
MOA – Monetary			Must contain	IR .	
MOA – Monetary	TAX+9+139:10	:IR'	Must contain Must contain	ZZZ	ZZZ = code for Mutually defined
MOA – Monetary	C156	MONETARY AMOUNT			ZZZ = code for Mutually defined

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Segment Name	EDIFACT Element Name.	Segment Content	Contents		Business Rules
FTX – Free Text					Required to qualify Benefit record
	4451	TEXT SUBJECT QUALIFIER	Must contain	ZZZ	ZZZ = code for Mutually defined
	4453	TEXT FUNCTION, CODED	Not used		
	C107	TEXT REFERENCE			
	4441	Free text identification	Must contain	Н	H = code for Interest free and low interest loans
	1131	Code list qualifier	Must contain	8	
	3055	Code list responsible agency, cod	ded Must contain	IR	
	C108	TEXT LITERAL			
	4440	Free text	Not used		
	4440	Free text	Not used		
	4440	Free text	Not used		
EDIFACT example: TAX – Tax Details	FTX+ZZZ++H:8	:IR'		()	Required to qualify following MOA segment
TAX - TAX Details	5823	TAX DETAILS	Must contrin		Required to qualify following MOA segment
	C241	DUTY/TAX/FEE TYPE	Widst Co. (Call		
	5153	Tax type, coded	Mus e ntain	2	2 = code for Amount outstanding at beginning of ta year or at date loan was made if later
	1131	Code list qualifier	Music ontain	10	
	3055	Code list agency	N ist contain	IR	
EDIFACT example:	TAX+9+2:10:IR	9 7			
MOA – Monetary Amount					
	C156	MONETARY AMOUNT			
	5025	Monetary amount qualifier	Must contain	ZZZ	ZZZ = code for Mutually defined
	5004	Monetary amount	Must contain	Amount outstanding at beginning of tax year or at date loan was made if later in pence – format n11	,
	6345	Currency, coded	May contain	GBP	

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EDIFACT example: MOA+ZZZ:1500000'

Segment Name	EDIFACT Element Name.	Segment Content	Contents		Business Rules
TAX - Tax Details					Required to qualify following MOA segment
	5823	TAX DETAILS	Must contain	9	
	C241	DUTY/TAX/FEE TYPE			
	5153	Tax type, coded	Must contain	3	3 = code for Amount outstanding at end of current tax year or at date loan was discharged if earlier
	1131	Code list qualifier	Must contain	10	
	3055	Code list agency	Must contain	IR •	
EDIFACT example: 1	TAX+9+3:10:IR				
MOA – Monetary				. 1	
Amount					
	C156	MONETARY AMOUNT			
	5025	Monetary amount qualifier	Must contain	ZZZ	ZZZ = code for Mutually defined
	5004	Monetary amount	Must contain	Amount dista diny at end of current tax year or at late in mass ascharged if earlier in pence — formula	
	6345	Currency, coded	May contain	βP	
EDIFACT example: I	MOA+ZZZ:5000	0'		O	

Segment Name	EDIFACT	Segment Content	Contents		Business Rules
	Element				
	Name.				
TAX – Tax Details					Required to qualify following MOA segment
	5823	TAX DETAILS	Must contain	9	
	C241	DUTY/TAX/FEE TYPE			
	5153	Tax type, coded	Must contain	45	45 = code for Maximum outstanding at any time in the year
	1131	Code list qualifier	Must contain	10	
	3055	Code list agency	Must contain	IR •	
EDIFACT example:	TAX+9+45:10:II	R'			
MOA – Monetary					
Amount					
	C156	MONETARY AMOUNT			
	5025	Monetary amount qualifier	Must contain	ZZZ	ZZZ = code for Mutually defined
	5004	Monetary amount	Must contain	Maximul outs and ig at any time in the year in perse - trmat11	This amount cannot be less than either amount in TAX code 2 or TAX code 3 segments
	6345	Currency, coded	May contain	GP ^c	<u> </u>
EDIFACT example:	MOA+ZZZ:5000	00'	•		•

Segment Name	EDIFACT	Segment Content	Contents		Business Rules
	Element				
	Name.				
TAX – Tax Details					Required to qualify following MOA segment
	5823	TAX DETAILS	Must contain	9	
	C241	DUTY/TAX/FEE TYPE			
	5153	Tax type, coded	Must contain	72	72 = code for Total amount of interest paid by the borrower in current tax year
	1131	Code list qualifier	Must contain	10	
	3055	Code list agency	Must contain	IR •	
EDIFACT example:	TAX+9+72:10:I	R'			
MOA - Monetary					
Amount					
	C156	MONETARY AMOUNT			
	5025	Monetary amount qualifier	Must contain	ZZZ	ZZZ = code for Mutually defined
	5004	Monetary amount	Must contain	Total amount of introest paid by the borrower in cut, and the year in pence – format n11	Total amount of interest paid by the borrower in the relevant tax year
	6345	Currency, coded	May contain	GP ²	
EDIFACT example:	MOA+ZZZ:1000	000'			·

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Segment Name	EDIFACT Element Name.	Segment Content	Contents		Business Rules
TAX - Tax Details					Required to qualify following MOA segment
	5823	TAX DETAILS	Must contain	9	
	C241	DUTY/TAX/FEE TYPE			
	5153	Tax type, coded	Must contain	12	12 = code for Cash equivalent of loan after deducting any interest paid by the borrower
	1131	Code list qualifier	Must contain	10	
	3055	Code list agency	Must contain	IR •	
EDIFACT example:	TAX+9+12:10:IF	R'	·		
MOA – Monetary					
Amount					
	C156	MONETARY AMOUNT			
	5025	Monetary amount qualifier	Must contain	ZZZ	ZZZ = code for Mutually defined
	5004	Monetary amount	Must contain	Cash equivale of ban after deducting any interest haid by the borrower in pence – format n	Cash equivalent of loan after deducting interest paid by the borrower
	6345	Currency, coded	May contain	(BP	
EDIFACT example: I	MOA+ZZZ:2500	· · · · · · · · · · · · · · · · · · ·	\ <u>\</u>		
QTY - Quantity			If u/ed.		
	C186	QUANTITY DETAILS			This record is only required if there is more than one borrower
	6063	Quantity qualifier	Must ontain	G	G = code for Number of joint borrowers
	6060	Quantity	l ust coutain	Number of joint borrowers – format n3	
	6411	Measure unit qualifier	used		
EDIFACT example:	QTY+G:2'		7		

Segment Name	EDIFACT Element Name.	Element			Business Rules
DTM - Date and Time					This segment is only required if after the start of the reported tax year
	C507	DATE/TIME PERIOD			
	2005	Date period qualifier	Must contain	167	167 = code for Date loan was made in current tax year if applicable
	2380	Date period	Must contain	Date loan was made in current tox year if applicable – format CCYYMN DD	
	2379	Date period format qualifier	Must contain	102	102 = code for format CCYYMMDD
EDIFACT example: DTM - Date and					This segment is only required if before the end of
Time					the reported tax year
	C507	DATE/TIME PERIOD			
	2005	Date period qualifier	Must contain	121	168 = code for Date loan was discharged in current tax year if applicable
	2380	Date period	Must contain	Date to n was discharged in current tax year if a plicab — format CCYYMMDD	
	2379	Date period format qualifier	Must contain	10.	102 = code for format CCYYMMDD
EDIFACT example:	DTM+168:2017	0314:102'	V.V		

. ,	, 000a. 000 p	er employee.			
Segment Name	EDIFACT Element Name.	Segment Content	Contents		Business Rules
FTX – Free Text	Name:				Required to qualify Benefit record
	4451	TEXT SUBJECT QUALIFIER	Must contain	ZZZ	ZZZ = code for Mutually defined
	4453	TEXT FUNCTION, CODED	Not used		·
	C107	TEXT REFERENCE			
	4441	Free text identification	Must contain	1	I = code for Private medical treatment or insurance
	1131	Code list qualifier	Must contain	8	
	3055	Code list responsible agency, coded	Must contain	IR	
	C108	TEXT LITERAL			
	4440	Free text	Not used		
	4440	Free text	Not used		
	4440	Free text	Not used		
EDIFACT example:	FTX+ZZZ++I:8:	R'		0,	
TAX - Tax Details					Required to qualify following MOA segment
	5823	TAX DETAILS	Must co t in		
	C241	DUTY/TAX/FEE TYPE	X	▼	
	5153	Tax type, coded		13	13 = code for Cost to you
	1131	Code list qualifier	Mus cons	10	
	3055	Code list agency	lust o ntain	IR	
EDIEACT avample.	TAX+9+13:10:II	ξ'	4		
EDIFACT example.					
MOA – Monetary Amount					
MOA – Monetary	C156	MONETARY AMOUNT			
MOA – Monetary	C156 5025		Must contain	ZZZ	ZZZ = code for Mutually defined
MOA – Monetary		Monetary amount qualifier	Must contain Must contain	ZZZ Cost to you in pence – format n11	ZZZ = code for Mutually defined

Segment Name	EDIFACT Element Name.				Business Rules
TAX - Tax Details					Required to qualify following MOA segment
	5823	TAX DETAILS	Must contain	9	
	C241	DUTY/TAX/FEE TYPE			
	5153	Tax type, coded	Must contain	1	1 = code for Amount made good or from which tax deducted
	1131	Code list qualifier	Must contain	10	
	3055	Code list agency	Must contain	IR .	
EDIFACT example:	TAX+9+1:10:IR	1			
MOA – Monetary Amount				N.	
	C156	MONETARY AMOUNT			
	5025	Monetary amount qualifier	Must contain	ZZZ	ZZZ = code for Mutually defined
	5004	Monetary amount	Must contain	Amount rade ood or from which tax deducted in since formach11	
	6345	Currency, coded	May contain	GP ^c	
EDIFACT example:	MOA+ZZZ:3210	00'			
TAX - Tax Details					Required to qualify following MOA segment
	5823	TAX DETAILS	Mult con. in	9	
	C241	DUTY/TAX/FEE TYPE			
	5153	Tax type, coded	Mu t con air	12	12 = code for Cash equivalent
	1131	Code list qualifier	Must ontain	10	
	3055	Code list agency	A st contain	IR	
EDIFACT example:	TAX+9+12:10:I	R'	13		
MOA – Monetary Amount			7		
	C156	MONETARY AMOUNT			
	5025	Monetary amount qualifier	Must contain	ZZZ	ZZZ = code for Mutually defined
	5004	Monetary amount	Must contain	Cash equivalent in pence – format n11	The Cost to you minus the Amount made good
•	6345	Currency, coded	May contain	GBP	

FTX Group J - Qualifying relocation expenses payments and benefits

Non qualifying benefits and expenses should be shown in FTX1 Groups M or N

This group may only occur once per employee.

Segment Name	EDIFACT Element Name.	ement		\sim	Business Rules
TX - Free Text					Required to qualify Benefit record
	4451	TEXT SUBJECT QUALIFIER	Must contain	ZZZ	ZZZ = code for Mutually defined
	4453	TEXT FUNCTION, CODED	Not used		
	C107	TEXT REFERENCE			
	4441	Free text identification	Must contain	J	J = code for Qualifying relocation expenses payments and benefits
	1131	Code list qualifier	Must contain	8	
	3055	Code list responsible agency, coded	Must contain	IR	
	C108	TEXT LITERAL			
	4440	Free text	Not used		
	4440	Free text	Not used		
	4440	Free text	Not use		

EDIFACT example: FTX+ZZZ++J:8:IR'

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Segment Name	EDIFACT Element Name.	Segment Content	Contents		Business Rules
TAX - Tax Details					Required to qualify following MOA segment
	5823	TAX DETAILS	Must contain	9	
	C241	DUTY/TAX/FEE TYPE			
	5153	Tax type, coded	Must contain	64	64 = code for Relocation expenses - excess over £8,000 of all qualifying relocation expenses payments and benefits for each move
	1131	Code list qualifier	Must contain	10	
	0055	0 1 - 1 - 1	NA 4 4	ID.	
	3055	Code list agency	Must contain	IR • • • • • • • • • • • • • • • • • • •	
•		• •	Must contain	JIR .	
•		• •	iviust contain	JIR V	
MOA – Monetary		• •	Must contain		
MOA – Monetary		• •	Must contain		
MOA – Monetary	TAX+9+64:10:I	R'	Must contain	ZZZ ZZ	ZZZ = code for Mutually defined
EDIFACT example: 1 MOA – Monetary Amount	C156	MONETARY AMOUNT			ZZZ = code for Mutually defined

	•	er employee.			
Segment Name	EDIFACT Element Name.	Segment Content	Contents		Business Rules
TX - Free Text					Required to qualify Benefit record
	4451	TEXT SUBJECT QUALIFIER	Must contain	ZZZ	ZZZ = code for Mutually defined
	4453	TEXT FUNCTION, CODED	Not used		,
	C107	TEXT REFERENCE			
	4441	Free text identification	Must contain	K	K = code for Services supplied
	1131		Must contain	8	''
	3055	Code list responsible agency, coded		IR .	
	C108	TEXT LITERAL			
	4440	Free text	Not used		
	4440	Free text	Not used		
	4440	Free text	Not used		
EDIFACT example:	FTX+ZZZ++K:8	e:IR'		0,	
AX – Tax Details					Required to qualify following MOA segment
	5823	TAX DETAILS	Must co. t in		
	C241	DUTY/TAX/FEE TYPE	X		10 110
	5153		Music tain	13	13 = code for Cost to you
	1131	Code list qualifier	Mus cons	10	
	3055	Code list agency	ust o ntain	IR	
EDIFACT example:	TAX+9+13:10:I	R'	4		
IOA – Monetary mount					
	C156	MONETARY AMOUNT			
	5025	Monetary amount qualifier	Must contain	ZZZ	ZZZ = code for Mutually defined
	5004	Monetary amount	Must contain	Cost to you in pence – format n11	
	6345	Currency, coded	May contain	GBP	

Segment Name	EDIFACT Element Name.	Segment Content	Contents		Business Rules Required to qualify following MOA segment
TAX - Tax Details					
	5823	TAX DETAILS	Must contain	9	
	C241	DUTY/TAX/FEE TYPE			
	5153	Tax type, coded	Must contain	1	1 = code for Amount made good or from which tax deducted
	1131	Code list qualifier	Must contain	10	
	3055	Code list agency	Must contain	IR •	
EDIFACT example:	TAX+9+1:10:IR				
MOA – Monetary Amount					
	C156	MONETARY AMOUNT			
	5025	Monetary amount qualifier	Must contain	ZZZ	ZZZ = code for Mutually defined
	5004	Monetary amount	Must contain	Amount rade lood or from which tax deducted in lence formation11	
	6345	Currency, coded	May contain	GP 6	
EDIFACT example:	MOA+ZZZ:3210	00'			
TAX - Tax Details					Required to qualify following MOA segment
	5823	TAX DETAILS	Mult con. in	9	
	C241	DUTY/TAX/FEE TYPE			
	5153	Tax type, coded	Mu t con air	12	12 = code for Cash equivalent
	1131	Code list qualifier	Must antain	10	
	3055	Code list agency	N vst covitain	IR	
EDIFACT example:	TAX+9+12:10:I	R'	11		
MOA – Monetary Amount			7		
	C156	MONETARY AMOUNT			
	5025	Monetary amount qualifier	Must contain	ZZZ	ZZZ = code for Mutually defined
	5004	Monetary amount	Must contain	Cash equivalent in pence – format n11	The Cost to you minus the Amount made good
	6345	Currency, coded	May contain	GBP	

FTX Group L - Assets placed at the employee's disposal

This group can repeat up to 7 times, once each for the description of assets placed at the employee's disposal, the only descriptions allowed are "HOLIDAY ACCOMMODATION", "TIMESHARE ACCOMMODATION", "AIRCRAFT", "BOAT", "CORPORATE HOSPITALITY", "MULTIPLE" and "OTHER".

An FTX Group S - Payments made on behalf of the employee -Totals, must follow if one or more Group L details are present

Segment Name	EDIFACT Element Name.	Segment Content	Contents	_	Business Rules
FTX - Free Text	Tturio.				Required to qualify Benefit record
	4451	TEXT SUBJECT QUALIFIER	Must contain	ZZZ	ZZZ = code for Mutually defined
	4453	TEXT FUNCTION, CODED	Not used		·
	C107	TEXT REFERENCE			
	4441	Free text identification	Must contain	L	L= code for Assets placed at the employee's disposal
	1131	Code list qualifier	Must contain	8	
	3055	Code list responsible agency, coded	Must contain	IR.	
	C108	TEXT LITERAL			
	4440	Free text	Must contain	D set tion fasset – format an30	
	4440	Free text	May contain	Lescript of "OTHER" asset – format an30	
	4440	Free text	Not used		

EDIFACT example: FTX+ZZZ++L:8:IR+CORPORATE HOSPITALITY'

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Segment Name	EDIFACT	Segment Content	Contents		Business Rules
	Element Name.				
TAX – Tax Details	itanic.				Required to qualify following MOA segment
	5823	TAX DETAILS	Must contain	9	
	C241	DUTY/TAX/FEE TYPE			
	5153	Tax type, coded	Must contain	7	7 = code for Annual value plus expenses incurred
	1131	Code list qualifier	Must contain	10	
	3055	Code list agency	Must contain	IR .	
EDIFACT example:	TAX+9+7:10:IR	·			
MOA – Monetary					
Amount					
	C156	MONETARY AMOUNT			
	5025	Monetary amount qualifier	Must contain	ZZZ	ZZZ = code for Mutually defined
	5004	Monetary amount	Must contain	Annual value plas expenses incurred in pence – format p 111	
	6345	Currency, coded	May contain	GE 7	
EDIFACT example:	MOA+ZZZ:1561	00'			

Segment Name	EDIFACT	Segment Content	Contents		Business Rules
	Element				
	Name.				
TAX - Tax Details					Required to qualify following MOA segment
	5823	TAX DETAILS	Must contain	9	
	C241	DUTY/TAX/FEE TYPE			
	5153	Tax type, coded	Must contain	1	1 = code for Amount made good or from which tax deducted
	1131	Code list qualifier	Must contain	10	
	3055	Code list agency	Must contain	IR .	
EDIFACT example:	TAX+9+1:10:IR'		·		
MOA – Monetary					
Amount					
	C156	MONETARY AMOUNT			
	5025	Monetary amount qualifier	Must contain	ZZZ	ZZZ = code for Mutually defined
	5004	Monetary amount	Must contain	Amount (rade ood of from which tax deducted in end - form	
	6345	Currency, coded	May contain	GB ²	
EDIFACT example:	MOA+ZZZ:3210	0'	<u> </u>		

Segment Name	EDIFACT	Segment Content	Contents		Business Rules
	Element				
	Name.				
TAX - Tax Details					Required to qualify following MOA segment
	5823	TAX DETAILS	Must contain	9	
	C241	DUTY/TAX/FEE TYPE			
	5153	Tax type, coded	Must contain	12	12 = code for Cash equivalent
	1131	Code list qualifier	Must contain	10	
	3055	Code list agency	Must contain	IR .	
EDIFACT example:	TAX+9+12:10:II	₹'		11	
MOA – Monetary					
Amount					
	C156	MONETARY AMOUNT			
	5025	Monetary amount qualifier	Must contain	ZZZ	ZZZ = code for Mutually defined
	5004	Monetary amount	Must contain	Cash equivalent in pace- format n11	The Cost to you minus the Amount made good
	6345	Currency, coded	May contain	GRP	
EDIFACT example: I	MOA+ZZZ:1240	00'			·

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This group may only Segment Name	EDIFACT	Segment Content	Contents		Business Rules
	Element Name.				
FTX - Free Text					Required to qualify Benefit record
	4451	TEXT SUBJECT QUALIFIER	Must contain	ZZZ	ZZZ = code for Mutually defined
	4453	TEXT FUNCTION, CODED	Not used		
	C107	TEXT REFERENCE			
	4441	Free text identification	Must contain	s	S = code for Assets placed at the employee's disposal total
	1131	Code list qualifier	Must contain	8	
	3055	Code list responsible agency, coded	Must contain	IR .	
	C108	TEXT LITERAL			
	4440	Free text	Not used		
	4440	Free text	Not used		
	4440	Free text	Not used		
EDIFACT example:	FTX+ZZZ++S:8	:IR'	•		
TAX - Tax Details					Required to qualify following MOA segment
	5823	TAX DETAILS	Mus contag	9	
	C241	DUTY/TAX/FEE TYPE	• •		
	5153	Tax type, coded	Mu con in	116	116 = code for Total amount paid
	1131	Code list qualifier	lust e ntain	10	
	3055	Code list agency	M st contain	IR	
EDIFACT example:	TAX+9+116:10:	:IR'			
MOA – Monetary					
Amount					
	C156	MONETARY AMOUNT			
	5025	Monetary amount qualifier	Must contain	ZZZ	ZZZ = code for Mutually defined
	5004	Monetary amount	Must contain	Total cash equivalents in pence – format n11	

GBP

May contain

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EDIFACT example: MOA+ZZZ:156100'

6345

Currency, coded

FTX Group M - Other items

This group can repeat up to 6 times, once each for the description of Class 1A NIC Other items and once each for the description of non Class 1A NIC items. The only descriptions allowed are, for Class 1A NIC items "SUBSCRIPTIONS & FEES", "EDUCATIONAL ASSISTANCE CL1A", "NON-QUALIFYING RELOCATION BEN", "STOP LOSS CHARGES", "OTHER" and "MULTIPLE" and for non Class 1A NIC items "SUBS AND PROFESSIONAL FEES", "NURSERY PLACES", "EDUCATIONAL ASSISTANCE", "LOANS WRITTEN OR WAIVED", "OTHER" and "MULTIPLE".

An FTX Group T - Other items -Totals, must follow if one or more Group M details are present

Segment Name	EDIFACT Element Name.	Segment Content	Contents	\sim	Business Rules
FTX - Free Text					Required to qualify Benefit record
	4451	TEXT SUBJECT QUALIFIER	Must contain	ZZZ	ZZZ = code for Mutually defined
	4453	TEXT FUNCTION, CODED	Not used		
	C107	TEXT REFERENCE			
	4441	Free text identification	Must contain	M	M = code for Other items
	1131	Code list qualifier	Must contain	8	
	3055	Code list responsible agency, coded	Must contain	IR.	
	C108	TEXT LITERAL			
	4440	Free text	Must contain	D So	This is used to indicate group M descriptions follow
	4440	Free text	May contain	Lescript of Class 1A NIC items-format an34	
	4440	Free text	May contain	De srip on of non-Class 1A NIC items – format	
	4440	Free text	Majorenta	Description of "OTHER" Class 1A NIC items—format an30	
	4440	Free text	May con. in	Description of "OTHER" non-Class 1A NIC items – format an30	

EDIFACT example: FTX+ZZZ++M:8:IR+DESC:SUBSCRIPTIONS & 12.5S:SUBS AND PROFESSIONAL FEES:CLASS 1A EXTRA DESCRIPTION:NON CLASS 1A EXTRA DESCRIPTION

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Segment Name	EDIFACT				Business Rules
	Element Name.				
TAX – Tax Details	rame.				Required to qualify following MOA segment
	5823	TAX DETAILS	Must contain	9	
	C241	DUTY/TAX/FEE TYPE			
	5153	Tax type, coded	Must contain	58	58 = code for Cost to you of Class 1A NIC item
	1131	Code list qualifier	Must contain	10	
	3055	Code list agency	Must contain	IR .	
EDIFACT example:		Code list agency	Must contain	IR .	
MOA – Monetary		Code list agency	Must contain	IR .	
-		Code list agency	Must contain	IR .	
MOA – Monetary	TAX+9+58:10:II	Code list agency R'	Must contain Must contain	ZZZ	ZZZ = code for Mutually defined
MOA – Monetary	TAX+9+58:10:II C156	Code list agency R' MONETARY AMOUNT			ZZZ = code for Mutually defined

Segment Name	EDIFACT Element	Segment Content	Contents		Business Rules
TAY Tay Dataila	Name.				Descriped to swellfy fellowing MOA company
TAX – Tax Details					Required to qualify following MOA segment
	5823	TAX DETAILS	Must contain	9	
	C241	DUTY/TAX/FEE TYPE			
	5153	Tax type, coded	Must contain	56	56 = code for Amount made good or from which tax deducted of Class 1A NIC item
	1131	Code list qualifier	Must contain	10	
	3055	Code list agency	Must contain	IR 🛕	
EDIFACT example:	TAX+9+56:10:II	R'			
MOA - Monetary					
Amount					
	C156	MONETARY AMOUNT			
	5025	Monetary amount qualifier	Must contain	ZZZ	ZZZ = code for Mutually defined
	5004	Monetary amount	Must contain	Amount chade good of from which tax deducted of Slass IA NIL 11 m in pence – format n11	
	6345	Currency, coded	May contain	GB ²	
EDIFACT example:	MOA+ZZZ:3210	00'	<u> </u>		•

Segment Name	EDIFACT Element Name.	Segment Content	Contents		Business Rules
TAX - Tax Details					Required to qualify following MOA segment
	5823	TAX DETAILS	Must contain	9	
	C241	DUTY/TAX/FEE TYPE			
	5153	Tax type, coded	Must contain	57	57 = code for Cash equivalent of Class 1A NIC item
	1131	Code list qualifier	Must contain	10	
	3055	Code list agency	Must contain	IR .	
EDIFACT example: T	ΓΑΧ+9+57:10:I	R'			
MOA – Monetary Amount					
	C156	MONETARY AMOUNT			
	5025	Monetary amount qualifier	Must contain	ZZZ	ZZZ = code for Mutually defined
	5004	Monetary amount	Must contain	Cash equiva ent of lass 1A NIC item in pence- format n 1	
				ioimat ți vi	
	6345	Currency, coded	May contain	GR	
EDIFACT example: N		Currency, coded	May contain		
EDIFACT example: N		000'	May contain		Required to qualify following MOA segment
<u>.</u>			May contain Must bentan		Required to qualify following MOA segment
·	MOA+ZZZ:1240	000'	Must 6 nt in	GNO	
<u>.</u>	MOA+ZZZ:1240 5823	TAX DETAILS DUTY/TAX/FEE TYPE Tax type, coded	Must 6 nt n		
<u>.</u>	5823 C241	TAX DETAILS DUTY/TAX/FEE TYPE	Must 6 nt in	GNO	Required to qualify following MOA segment 111 = code for Cost to you of non Class 1A NIC item
•	5823 C241 5153	TAX DETAILS DUTY/TAX/FEE TYPE Tax type, coded	Must sont an	111 10	
•	5823 C241 5153 1131 3055	TAX DETAILS DUTY/TAX/FEE TYPE Tax type, coded Code list qualifier Code list agency	Must contain Must contain Must contain	111 10	
TAX – Tax Details	5823 C241 5153 1131 3055	TAX DETAILS DUTY/TAX/FEE TYPE Tax type, coded Code list qualifier Code list agency	Must contain Must contain Must contain	111 10	
TAX – Tax Details EDIFACT example: T	5823 C241 5153 1131 3055	TAX DETAILS DUTY/TAX/FEE TYPE Tax type, coded Code list qualifier Code list agency	Must contain Must contain Must contain	111 10	
TAX – Tax Details EDIFACT example: T MOA – Monetary	5823 C241 5153 1131 3055 FAX+9+111:10	TAX DETAILS DUTY/TAX/FEE TYPE Tax type, coded Code list qualifier Code list agency	Must contain Must contain Must contain	111 10	
TAX – Tax Details EDIFACT example: T MOA – Monetary	5823 C241 5153 1131 3055 FAX+9+111:10	TAX DETAILS DUTY/TAX/FEE TYPE Tax type, coded Code list qualifier Code list agency :IR'	Must contain Must contain Must contain	111 10	
TAX – Tax Details EDIFACT example: T MOA – Monetary	5823 C241 5153 1131 3055 FAX+9+111:10	TAX DETAILS DUTY/TAX/FEE TYPE Tax type, coded Code list qualifier Code list agency :IR' MONETARY AMOUNT	Must contain Must contain Must contain Must contain	111 10 IR	111 = code for Cost to you of non Class 1A NIC item

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Segment Name	EDIFACT Element Name.	Segment Content	Contents		Business Rules
TAX - Tax Details					Required to qualify following MOA segment
	5823	TAX DETAILS	Must contain	9	
	C241	DUTY/TAX/FEE TYPE			
	5153	Tax type, coded	Must contain	109	109 = code for Amount made good or from which tax deducted of non Class 1A NIC item
	1131	Code list qualifier	Must contain	10	
	3055	Code list agency	Must contain	IR .	
EDIFACT example:	TAX+9+109:10	:IR'			
MOA - Monetary					
Amount					
	C156	MONETARY AMOUNT			
	5025	Monetary amount qualifier	Must contain	ZZZ	ZZZ = code for Mutually defined
	5004	Monetary amount	Must contain	Amount mage grow or from which tax deducted of non Class 1 NIC nem in pence – format n11	
	6345	Currency, coded	May contain	GP	
EDIFACT example:	MOA+ZZZ:3210	00'	<u> </u>		

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Segment Name	EDIFACT	Segment Content	Contents		Business Rules
	Element				
	Name.				
TAX - Tax Details					Required to qualify following MOA segment
	5823	TAX DETAILS	Must contain	9	
	C241	DUTY/TAX/FEE TYPE			
	5153	Tax type, coded	Must contain	110	110 = code for Cash equivalent of non Class 1A NIC item
	1131	Code list qualifier	Must contain	10	
	3055	Code list agency	Must contain	IR .	
EDIFACT example:	TAX+9+110:10:	IR'			
MOA - Monetary					
Amount					
	C156	MONETARY AMOUNT			
	5025	Monetary amount qualifier	Must contain	ZZZ	ZZZ = code for Mutually defined
	5004	Monetary amount	Must contain	Cash equivalent of ion Class 1A NIC item in processing remain	
	6345	Currency, coded	May contain	GBĿ	
EDIFACT example:	MOA+ZZZ:1240	000'			·

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Segment Name	EDIFACT Element Name.	ment			Business Rules
FTX – Free Text					Required to qualify Benefit record
	4451	TEXT SUBJECT QUALIFIER	Must contain	ZZZ	ZZZ = code for Mutually defined
	4453	TEXT FUNCTION, CODED	Not used		
	C107	TEXT REFERENCE			
	4441	Free text identification	Must contain	Т	T = code for Other items totals
	1131	Code list qualifier	Must contain	8	
	3055	Code list responsible agency, coded	Must contain	IR • • • • • • • • • • • • • • • • • • •	
	C108	TEXT LITERAL			
	4440	Free text	Not used		
	4440	Free text	Not used		
	4440	Free text	Not used		
TAX – Tax Details	5823 C241	TAX DETAILS DUTY/TAX/FEE TYPE	Must contain	0	Required to qualify following MOA segment
TAX – Tax Details			Must contain Must contain		
TAX – Tax Details	C241	DUTY/TAX/FEE TYPE Tax type, coded	Must co. lin	10	118 = code for Total cash equivalent of Class 1A NI
TAX – Tax Details	C241 5153	DUTY/TAX/FEE TYPE Tax type, coded	Must co. lin	10 IR	118 = code for Total cash equivalent of Class 1A NI
TAX – Tax Details EDIFACT example:	C241 5153 1131 3055	DUTY/TAX/FEE TYPE Tax type, coded Code list qualifier Code list agency	Must contain		118 = code for Total cash equivalent of Class 1A NI
	C241 5153 1131 3055 TAX+9+118:10	DUTY/TAX/FEE TYPE Tax type, coded Code list qualifier Code list agency	Must contain		118 = code for Total cash equivalent of Class 1A NI
EDIFACT example:	C241 5153 1131 3055 TAX+9+118:10	DUTY/TAX/FEE TYPE Tax type, coded Code list qualifier Code list agency IR' MONETARY AMOUNT	Must cont in Must contain Must cont	IR	118 = code for Total cash equivalent of Class 1A NI items
EDIFACT example:	C241 5153 1131 3055 TAX+9+118:10	DUTY/TAX/FEE TYPE Tax type, coded Code list qualifier Code list agency	Must contain	IR ZZZ	118 = code for Total cash equivalent of Class 1A Nitems ZZZ = code for Mutually defined
EDIFACT example:	C241 5153 1131 3055 TAX+9+118:10	DUTY/TAX/FEE TYPE Tax type, coded Code list qualifier Code list agency IR' MONETARY AMOUNT	Must cont in Must contain Must cont	IR	118 = code for Total cash equivalent of Class 1A NI items

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Segment Name	EDIFACT	Segment Content	Contents		Business Rules	
	Element					
	Name.					
TAX - Tax Details					Required to qualify following MOA segment	
	5823	TAX DETAILS	Must contain	9		
	C241	DUTY/TAX/FEE TYPE				
	5153	Tax type, coded	Must contain	119	119 = code for Total cash equivalent of non Class 1A NIC items	
	4404	Code list qualifier	Must contain	10		
	1131	Code list qualifier	iviusi contain	10		
	3055	Code list agency	Must contain	IR .		
EDIFACT example: TA	3055	Code list agency				
EDIFACT example: TA MOA – Monetary Amount	3055	Code list agency				
MOA – Monetary	3055	Code list agency				
MOA – Monetary	3055 AX+9+119:10:	Code list agency			ZZZ = code for Mutually defined	
MOA – Monetary	3055 AX+9+119:10: C156	Code list agency IR' MONETARY AMOUNT	Must contain	IR .	ZZZ = code for Mutually defined Total cash equivalent of non Class 1A NIC items is the sum of all cash equivalent amounts in preceding FTX N segments	

Segment Name	EDIFACT Element				Business Rules
	Name.				
TAX - Tax Details					Required to qualify following MOA segment
	5823	TAX DETAILS	Must contain	9	
	C241	DUTY/TAX/FEE TYPE			
	5153	Tax type, coded	Must contain	120	120 = code for Income tax paid but not deducted from the director's remuneration
	1131	Code list qualifier	Must contain	10	
	3055	Code list agency	Must contain	IR •	
EDIFACT example:	TAX+9+120:10:	:IR'			
MOA – Monetary					
Amount					
	C156	MONETARY AMOUNT			
	5025	Monetary amount qualifier	Must contain	ZZZ	ZZZ = code for Mutually defined
	5004	Monetary amount	Must contain	Income 1x pair but not deducted from the division temularation in pence– format n11	
	6345	Currency, coded	May contain	GP*	
EDIFACT example:	MOA+ZZZ:1240	000'			

FTX Group N - Expenses payments made on behalf of the employee

The only Other expenses descriptions allowed are "PERSONAL INCIDENTAL EXPENSES", "WORK DONE AT HOME", "MULTIPLE" and "OTHER"

This group may only occur once per employee.

Segment Name	EDIFACT Element Name.	Segment Content	Contents	\wedge	Business Rules
TX - Free Text					Required to qualify Benefit record
	4451	TEXT SUBJECT QUALIFIER	Must contain	ZZZ	ZZZ = code for Mutually defined
	4453	TEXT FUNCTION, CODED	Not used		
	C107	TEXT REFERENCE			
	4441	Free text identification	Must contain	N	N = code for Expense payments made to or on behalf of the employee
	1131	Code list qualifier	Must contain	8,	
	3055	Code list responsible agency, coded	Must contain	IR	
	C108	TEXT LITERAL			
	4440	Free text	May contain	Lescript of other expenses– format an30	
	4440	Free text	May contain	De cript on of "OTHER" expenses – format 1.30	
	4440	Free text	Not used		

EDIFACT example: FTX+ZZZ++N:8:IR+PERSONAL INCIDENTAL EXPENSES

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Segment Name	EDIFACT Element Name.	Segment Content	Contents		Business Rules	
TAX - Tax Details					Required to qualify following MOA segment	
	5823	TAX DETAILS	Must contain	9		
	C241	DUTY/TAX/FEE TYPE				
	5153	Tax type, coded	Must contain	86	86 = code for Travelling and subsistence: Cost to yo	
	1131	Code list qualifier	Must contain	10		
	3055	Code list agency	Must contain	IR		
EDIFACT example:	TAX+9+86:10:I	R'				
MOA – Monetary Amount						
	C156	MONETARY AMOUNT				
	5025	Monetary amount qualifier	Must contain	ZZZ	ZZZ = code for Mutually defined	
	5004	Monetary amount	Must contain	Travelling and su sistence: Cost to you in pence – format n	Exclude any mileage allowance payments which should be included in FTX E	
	6345	Currency, coded	May contain	GBP		
EDIFACT example:	MOA+ZZZ:156	100'				
TAX - Tax Details					Required to qualify following MOA segment	
	5823	TAX DETAILS	Must contain	9		
	C241	DUTY/TAX/FEE TYPE				
	5153	Tax type, coded	Mult contain	85	85 = code for Travelling and subsistence: Amount made good or from which tax deducted	
	1131	Code list qualifier	Mu t con ain	10	-	
	3055	Code list agency	Music ontain	IR		
EDIFACT example:	TAX+9+85:10:I	R'				
MOA – Monetary Amount			7			
	C156	MONETARY AMOUNT				
	5025	Monetary amount qualifier	Must contain	ZZZ	ZZZ = code for Mutually defined	
	5004	Monetary amount	Must contain	Travelling and subsistence: Amount made good or from which tax deducted in pence – format n11	Exclude any mileage allowance payments which should be included in FTX E	
	6345	Currency, coded	May contain	GBP		
EDIFACT example:	MOΔ+777·321		L*	1		

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Segment Name	EDIFACT	Segment Content	Contents		Business Rules
	Element				
	Name.				
TAX - Tax Details					Required to qualify following MOA segment
	5823	TAX DETAILS	Must contain	9	
	C241	DUTY/TAX/FEE TYPE			
	5153	Tax type, coded	Must contain	87	87 = code for Travelling and subsistence: Taxable payment
	1131	Code list qualifier	Must contain	10	
		0 1 - 1:-4	NA44.:	in .	
	3055	Code list agency	Must contain	IR	
EDIFACT example:			Must contain	IR .	. I
EDIFACT example: The state of t			iviust contain	IR .	
			Must contain	IR .	
MOA – Monetary			Must contain	IR .	
MOA – Monetary	TAX+9+87:10:II	R'	Must contain	ZZZ	ZZZ = code for Mutually defined
MOA – Monetary	C156	MONETARY AMOUNT			ZZZ = code for Mutually defined The Cost to you minus the Amount made good

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Segment Name	EDIFACT Element Name.	Segment Content	Contents		Business Rules
TAX - Tax Details					Required to qualify following MOA segment
	5823	TAX DETAILS	Must contain	9	
	C241	DUTY/TAX/FEE TYPE			
	5153	Tax type, coded	Must contain	26	26 = code for Entertainment: Cost to you
	1131	Code list qualifier	Must contain	10	
	3055	Code list agency	Must contain	IR	
EDIFACT example:	TAX+9+26:10:I	R'		Λ	
MOA - Monetary					
Amount					
	C156	MONETARY AMOUNT			
	5025	Monetary amount qualifier	Must contain	ZZZ	ZZZ = code for Mutually defined
	5004	Monetary amount	Must contain	Entertainmen Coat to you in pence – format n11	
	6345	Currency, coded	May contain	GPP _	
EDIFACT example: I	MOA+ZZZ:156	100'		7/	
TAX – Tax Details					Required to qualify following MOA segment
	5823	TAX DETAILS	Must contain	9	
I					
	C241	DUTY/TAX/FEE TYPE			
		Tax type, coded	Multicontin	25	25 = code for Entertainment: Amount made good or from which tax deducted
	C241		Multicont in	25 > 10	25 = code for Entertainment: Amount made good or from which tax deducted
	C241 5153	Tax type, coded	Multiconten Multicontein Just contain	10	
EDIFACT example:	C241 5153 1131 3055	Tax type, coded Code list qualifier Code list agency		10	
EDIFACT example: 7	C241 5153 1131 3055	Tax type, coded Code list qualifier Code list agency		10	
	C241 5153 1131 3055	Tax type, coded Code list qualifier Code list agency		10	
MOA – Monetary	C241 5153 1131 3055	Tax type, coded Code list qualifier Code list agency		10	
MOA – Monetary	C241 5153 1131 3055 TAX+9+25:10:I	Tax type, coded Code list qualifier Code list agency R'		10	
MOA – Monetary	C241 5153 1131 3055 TAX+9+25:10:I	Tax type, coded Code list qualifier Code list agency R' MONETARY AMOUNT	Music ontain	10 IR	from which tax deducted

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Segment Name	EDIFACT	Segment Content	Contents		Business Rules
	Element				
	Name.				
TAX - Tax Details					Required to qualify following MOA segment
	5823	TAX DETAILS	Must contain	9	
	C241	DUTY/TAX/FEE TYPE			
	5153	Tax type, coded	Must contain	27	27 = code for Entertainment: Taxable payment
	1131	Code list qualifier	Must contain	10	
		0 1 11 1	NA	In	
	3055	Code list agency	Must contain	IR	
EDIFACT example: T		<u> </u>	IMUST CONTAIN	IR .	
EDIFACT example: To		<u> </u>	IMUST CONTAIN	IR .	
-		<u> </u>	Must contain	IR .	
MOA – Monetary		<u> </u>	Must contain		
MOA – Monetary	AX+9+27:10:II	R'	Must contain	ZZZ	ZZZ = code for Mutually defined
MOA – Monetary	AX+9+27:10:II C156	MONETARY AMOUNT			ZZZ = code for Mutually defined The Cost to you minus the Amount made good

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Segment Name	EDIFACT Element Name.	Segment Content	Contents		Business Rules
TAX - Tax Details					Required to qualify following MOA segment
	5823	TAX DETAILS	Must contain	9	
	C241	DUTY/TAX/FEE TYPE			
	5153	Tax type, coded	Must contain		89 = code for Payments for use of home telephone: Cost to you
	1131	Code list qualifier	Must contain	10	
	3055	Code list agency	Must contain	IR	
EDIFACT example: T	AV.0.90.40.II	1			
EDIFACT example. I	AA+9+09.10.11	ζ.			
MOA – Monetary	AA+9+69.10.11	*			
MOA – Monetary	C156	MONETARY AMOUNT			
MOA – Monetary			Must contain	ZZZ	ZZZ = code for Mutually defined
•	C156	MONETARY AMOUNT	Must contain Must contain	ZZZ Pay tents for use of home telephone: Cost to you in pents – homat n11	

Segment Name	EDIFACT Element Name.	Segment Content	Contents		Business Rules
TAX - Tax Details					Required to qualify following MOA segment
	5823	TAX DETAILS	Must contain	9	
	C241	DUTY/TAX/FEE TYPE			
	5153	Tax type, coded	Must contain	88	88 = code for Payments for use of home telephone: Amount made good or from which tax deducted
	1131	Code list qualifier	Must contain	10	
	3055	Code list agency	Must contain	IR .	
EDIFACT example:	TAX+9+88:10:II	R'			
MOA – Monetary Amount				<i>1</i> 9.	
	C156	MONETARY AMOUNT			
	5025	Monetary amount qualifier	Must contain	ZZZ	ZZZ = code for Mutually defined
	5004	Monetary amount	Must contain	Payment for use o home telephone: Amount mide good or how which tax deducted in pence – for path 11	·
	6345	Currency, coded	May contain	(BP	
EDIFACT example:	MOA+ZZZ:3210	00'			•

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Segment Name	EDIFACT	Segment Content	Contents		Business Rules
	Element				
	Name.				
TAX - Tax Details					Required to qualify following MOA segment
	5823	TAX DETAILS	Must contain	9	
	C241	DUTY/TAX/FEE TYPE			
	5153	Tax type, coded	Must contain	90	90 = code for Payments for use of home telephone: Taxable payment
	1131	Code list qualifier	Must contain	10	
	3055	Code list agency	Must contain	IR •	
EDIFACT example:	TAX+9+90:10:I	R'			
MOA – Monetary					
Amount					
	C156	MONETARY AMOUNT			
	5025	Monetary amount qualifier	Must contain	ZZZ	ZZZ = code for Mutually defined
	5004	Monetary amount	Must contain	Payment for the or home telephone: Taxable payment of pencer format n11	The Cost to you minus the Amount made good
	6345	Currency, coded	May contain	GP ²	
EDIFACT example:	MOA+ZZZ:1240	000'	· ·		

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Segment Name	EDIFACT Element Name.	Segment Content	Contents		Business Rules
TAX - Tax Details					Required to qualify following MOA segment
	5823	TAX DETAILS	Must contain	9	
	C241	DUTY/TAX/FEE TYPE			
	5153	Tax type, coded	Must contain	51	51 = code for Non-qualifying relocation expenses: Cost to you
	1131	Code list qualifier	Must contain	10	
	3055	Code list agency	Must contain	IR •	
EDIFACT example:	TAX+9+51:10:II	R'			
MOA - Monetary					
Amount					
	C156	MONETARY AMOUNT			
	5025	Monetary amount qualifier	Must contain	ZZZ	ZZZ = code for Mutually defined
	5004	Monetary amount	Must contain	Non-qua rying elor ation expenses: Cost to you in ance format 111	
	6345	Currency, coded	May contain	GP ⁺	
EDIFACT example:	MOA+ZZZ:1561	100'			

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Segment Name	EDIFACT Element Name.	Segment Content	Contents		Business Rules	
TAX - Tax Details					Required to qualify following MOA segment	
	5823	TAX DETAILS	Must contain	9		
	C241	DUTY/TAX/FEE TYPE				
	5153	Tax type, coded	Must contain	50	50 = code for Non-qualifying relocation expenses: Amount made good or from which tax deducted	
	1131	Code list qualifier	Must contain	10	_	
	3055	Code list agency	Must contain	IR 🛕		
EDIFACT example:	TAX+9+50:10:I	₹'	1			
MOA – Monetary						
Amount						
	C156	MONETARY AMOUNT				
	5025	Monetary amount qualifier	Must contain	ZZZ	ZZZ = code for Mutually defined	
	5004	Monetary amount	Must contain	Non-quarying elocation expenses: Amount milde good or have which tax deducted in pence – for pat h 11		
	6345	Currency, coded	May contain	(BP		
EDIFACT example: I	MOA+ZZZ:3210	00'	•			

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Segment Name	EDIFACT Element Name.	Segment Content	Contents		Business Rules	
TAX - Tax Details					Required to qualify following MOA segment	
	5823	TAX DETAILS	Must contain	9		
	C241	DUTY/TAX/FEE TYPE				
	5153	Tax type, coded	Must contain	52	52 = code for Non-qualifying relocation expenses Taxable payment	
	1131	Code list qualifier	Must contain	10		
	3055	Code list agency	Must contain	IR .		
EDIFACT example:	TAX+9+52:10:I					
MOA – Monetary Amount						
Amount	C156	MONETARY AMOUNT				
	5025	Monetary amount qualifier	Must contain	ZZZ	ZZZ = code for Mutually defined	
	5004	Monetary amount	Must contain	Non-qualifyi g rg oution expenses: Taxable	The Cost to you minus the Amount made good	
	0001	monotary amount	mast somani	payment in per ce – format n11	The dest to you minus the runeaut made good	
	6345	Currency, coded	May contain	GR		
EDIFACT example: I	MOA+ZZZ:124	000'		7/		
TAX - Tax Details					Required to qualify following MOA segment	
	5823	TAX DETAILS	Must contract			
	C241	DUTY/TAX/FEE TYPE				
	5153	Tax type, coded	Mus antan	54	54 = code for Other expenses: Cost to you	
	1131	Code list qualifier	Mu t con ain	10		
	3055	Code list agency	Must ontain	IR		
EDIFACT example: 1	TAX+9+54:10:I	R'				
MOA – Monetary						
Amount						
	C156	MONETARY AMOUNT				
	5025	Monetary amount qualifier	Must contain	ZZZ	ZZZ = code for Mutually defined	
	5004	Monetary amount	Must contain	Other expenses: Cost to you in pence – format n11	·	

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Segment Name	EDIFACT Element Name.	Segment Content	Contents		Business Rules	
TAX - Tax Details					Required to qualify following MOA segment	
	5823	TAX DETAILS	Must contain	9		
	C241	DUTY/TAX/FEE TYPE				
	5153	Tax type, coded	Must contain	53	53 = code for Other expenses: Amount made good or from which tax deducted	
	1131	Code list qualifier	Must contain	10		
	3055	Code list agency	Must contain	IR .		
EDIFACT example:	ΓΑX+9+53:10:II	₹'		.()		
MOA – Monetary Amount						
	C156	MONETARY AMOUNT				
	5025	Monetary amount qualifier	Must contain	ZZZ	ZZZ = code for Mutually defined	
	5004	Monetary amount	Must contain	Other expert less Ah wint made good or from which tall deducted in pence – format n11		
	6345	Currency, coded	May contain	GLR		
EDIFACT example:	MOA+ZZZ:3210			7/		
TAX - Tax Details					Required to qualify following MOA segment	
	5823	TAX DETAILS	Must contain			
	C241	DUTY/TAX/FEE TYPE				
	5153	Tax type, coded	Mus ntain	55	55 = code for Other expenses: Taxable payment	
	1131	Code list qualifier	Mu t con air	10		
	0055	Code list agency	Must ontain	IR		
	3055	Code list agency				
EDIFACT example:						
MOA – Monetary						
MOA – Monetary	TAX+9+55:10:II	R'				
MOA – Monetary	C156	MONETARY AMOUNT				
EDIFACT example: Total MOA – Monetary Amount	C156 5025	MONETARY AMOUNT Monetary amount qualifier	Must contain	ZZZ	ZZZ = code for Mutually defined	
MOA – Monetary	C156	MONETARY AMOUNT	Must contain Must contain May contain	ZZZ Other expenses: Taxable payment in pence– format n11 GBP	ZZZ = code for Mutually defined The Cost to you minus the Amount made good	

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Segment Name	EDIFACT Element Name.	Segment Content	Contents		Business Rules
ATT – Attribute					This segment is only required if Entertainment benefit applies
	9017	ATTRIBUTE FUNCTION QUALIFIER	Must contain	ZZZ	ZZZ = code for Mutually defined
	C955	ATTRIBUTE TYPE	Not used		
	C956	ATTRIBUTE DETAILS			
	9019	Attribute, coded	Must contain	3	3 = code for Entertainment: trading organization indicator
	1131	Code list qualifier	Must contain	3	
	3055	Code list agency	Must contain	IR .	
	9018	Attribute	Must contain	Y or N	Y = Amounts paid have been, or will be, disallowed in tax computations N = Amounts paid have not been, and will not be, disallowed in tax computations

EDIFACT example: ATT+ZZZ++3:3:IR:Y

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FTX Group U - Mileage Allowance Relief Optional Reporting Scheme (MARORS)

This group may only occur once per employee.

Segment Name	EDIFACT Element Name.	Segment Content	Contents		Business Rules
FTX - Free Text					Required to qualify Benefit record
	4451	TEXT SUBJECT QUALIFIER	Must contain	ZZZ	ZZZ = code for Mutually defined
	4453	TEXT FUNCTION, CODED	Not used		
	C107	TEXT REFERENCE			
	4441	Free text identification	Must contain	U	U = code for MARORS
	1131	Code list qualifier	Must contain	8	
	3055	Code list responsible agency, coded	Must contain	IR .	
	C108	TEXT LITERAL			
	4440	Free text	Not used		
	4440	Free text	Not used		
	4440	Free text	Not used		

EDIFACT example: FTX+ZZZ++U:8:IR'

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Segment Name	EDIFACT Element Name.	Segment Content	Contents		Business Rules	
TAX - Tax Details					Required to qualify following MOA segment	
	5823	TAX DETAILS	Must contain	9		
	C241	DUTY/TAX/FEE TYPE				
	5153	Tax type, coded	Must contain	121	121 = code for Mileage allowance relief	
	1131	Code list qualifier	Must contain	10		
	3055	Code list agency	Must contain	IR .		
EDIFACT example: MOA – Monetary	TAX+9+121:10	:IR'				
Amount						
Amount	C156	MONETARY AMOUNT				
	5025	Monetary amount qualifier	Must contain	ZZZ	ZZZ = code for Mutually defined	
	5004	Monetary amount	Must contain	Mileago, Illowa ce elief: Cost to you in pence – fon at n. 1	An amount which represents the difference between :	
				O ,	(a) the total of car and mileage allowances pair for employee's own vehicles (excluding any passenger payments) for the year and	
					(b) the maximum exempt amount for the vehicle	
		•			where (a) is less than (b)	
			/ /		This must always be a negative amount and munot be less than -£9,999,999.00	
	6345	Currency, coded	May contain	GBP		

Segment Name	EDIFACT Element Name.	Segment Content	Contents		Business Rules
UNS – Section Identifier					
	0081	Section Identifier	Must contain	S	S = code for Summary
EDIFACT example	: UNS+S'				
QTY - Quantity				•	
	C186	QUANTITY DETAILS			
	6063	Quantity qualifier	Must contain		I = code for Total number of employees
	6060	Quantity	Must contain	Total number of employees	
EDIFACT example CNT - Control	C270	CONTROL		10	
	6069	Control qualifier	Must contain	2	2 = code for Number of employees
	6066	Control value	Must contain	NAD segments in Detail section (some a Number of employees)	2 - code for Number of employees
EDIFACT example	: CNT+2:1'		\\		,
UNT – Message Trailer			117		
	0074	NUMBER OF SEGMENTS	Must ontain	message segment count including UNH and UNT segments, format n6	
		MESSAGE REFERENCE NUM	BER 1 t contain	same value as in UNH, format an14	

Segment Name	EDIFACT Element Name.	Segment Content	Contents		Business Rules	
UNZ – Interchange Trailer						
	0036	INTERCHANGE CONTROL COUNT	Must contain	count of messages within interant age, i.e. 1		
	0020	INTERCHANGE CONTROL REFERENCE	Must contain	same value as 0020 in UN 3		

EDIFACT example: UNZ+1+2'

5.2.1. EDIFACT P11D Example

An example of a P11D EDIFACT message can be requested from the 1MR Software Developers Support Team at: SDSTeam@hmrc.gsi.gov.uk.

6. PROCESSING CHECKLIST

6.1. 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 Service Helpdesk contact details: 0300 200 3600 or

helpdesk@ir-efile.gov.uk

6.2. Character Set

The character set which may be used within the message is given in Appendix B.

Any message containing characters outside this specific character set, e.g. # [] \ _ will be rejected before reaching the HM Rev nu & Customs application. The error will be reported to the sender.

6.3. Interchange Control References

Each interchange sent by a Diploy Bureau must contain a unique "Interchange Control Reference" (CR) its header.

For EDIFACT submissions the CP is contained within the UNB segment; for GFF submissions, the ICA is contained within the 4* header.

If any problems coar with the transmission or validation of the data prior to it being processed by the HM Revenue & Customs, the ICR will be used to reference the the relation and that has failed.

It is essential that the ICR is unique for each P11D17 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.

6.4. Monetary Values - Pence NOT Pounds

All monetary values must be provided in pence.

You *must* ensure that rounding errors do not appear in the return by rounding pence down to the next lowest whole pound *prior to making the calculation*.

- If the rule is "a + b = z", the calculation "1234.56 + 234.78 = 1469.34" must be presented as "1234.00 + 234.00 = 1468.00".
- If the rule is "x y = z", the calculation "1234.56 234.78 = 999.78" must be presented as "1234.00 234.00 = 1000.00".

The validation performed does not perform "reality checks" on monetary values. The onus for ensuring values are correct is on the sender.

Only non-zero monetary amounts marked as Mandatory must be provided. Zero monetary amounts, even though marked as Mandatory, need <u>not</u> be provided; these values will always be assumed to be zero. Therefore, if a value is omitted in error the Employer may be liable to penalties.

6.5. Monetary Values - Tax/MOA paining

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

The TAX record/segment qualifies provides the meaning of) the monetary amount provided in the following his A record/segment.

6.6. GFF Record Length

All GFF records must be the correct length as defined in Section 5.1.

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

6.7. Sending Data to HM Revenue & Customs

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.

6.8. Error Correction

The Employer/Bureau is responsible for correcting and resubmitting data reported as faulty.

For EDIFACT submissions, each message is separately validated, i.e. if one message within the interchange is reported as faulty, only that message will be rejected. Subsequent messages will be processed and if validated successfully they will be forwarded to the HM Revenue & Customs application.

For GFF submissions, each interchange is separately validated, i.e. if one interchange is reported as faulty, only that interchange will be rejected. Subsequent interchanges will be processed and if validated successfully they will be forwarded to the HM Revenue & Customs application.

In both cases, the Interchange Control Reference (ICR) will be quoted to the Employer/Bureau who will then be expected to correct and resubmit the data.



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APPENDIX A - P11D17 CHARACTER SET

Business data for the P11D17 message is restricted to the following 45 ASCII characters:

Letters, upper case	A to Z
Zero to nine	0-9
Oblique	/
Hyphen	-
Comma	,
Full stop	
Apostrophe	,
Ampersand	&
Right-hand parenthesis)
Left-hand parenthesis	(
Space character	space



Appendix B – National Insurance Number Prefix Validation

National Insurance Number Prefix Validation Rules

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



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