

# **HM Revenue & Customs**

**EB5 (PAYE) / P11D(b)**

**Message Implementation  
Guidelines  
for Return of Expenses and  
Benefits  
Employer's Declaration  
2016 - 2017**

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## Document History

| Version | Date       | Author     | Comments |
|---------|------------|------------|----------|
| 1.0     | 21/09/2016 | 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 HMRC Office number followed by the Employer reference number               |
| Employer reference number | Unique reference supplied by the HMRC Office  |
| GFF                       | Generic Flat File   |
| HMRC                      | HM Revenue & Customs  |
| ICR                       | Interchange Control Reference   |
| HMRC Office Number        | Also known as Tax District Number and Tax Office Number                               |
| NINO                      | National Insurance Number   |
| P11B17                    | Communication routing name for the 2016 – 2017 P11D(b) Employer's Declaration message |
| Trading Partner           | An EDI term for the Employer or Bureau exchanging data with the HMRC                  |

## 1. GETTING STARTED

### 1.1. Who should read this?

This document is aimed at everyone involved in the development of the P11D(b), employers year end declaration return 2016 – 2017 (Return of Expenses and Benefits) via EDI, particularly software designers and programmers producing the software for extracting these details.

### 1.2. What is This Message About?

The P11B17 Employer's Declaration message is used to make the Annual Return to HMRC of Class 1A National Insurance Contributions due on expenses and benefits.

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

### 1.3. Frequency

This message is sent annually by an Employer/Bureau to the HMRC.

Submissions will be accepted from 6<sup>th</sup> April 2017.

### 1.4. Summary of Changes

The structure of the P11B17 message provided within this document is unchanged from the P11B16 message published in the EB5 P11D(b) 2015 – 2016 MIG.

However, the data content has been updated to meet the 2016 - 2017 requirements as listed below.

#### Amended Fields:

- **Tax Year End DTM/DTM1 Qualifier 166:** Validation changed: Must contain '2017'.
- The Data Type, used in the GFF 4\* header and the EDIFACT UNB segment, has been changed from P11B16 to P11B17.

#### New Fields:

- None.

#### Documentation:

- None.

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

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

### **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 P11B17 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 record, which provides the data communication routing information, and ends with the CNT record.

The 4\* header also contains the 'message type' – in this case the P11B17 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 interchanges, i.e. \* batches 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 HMRC application. The Trading Partner will be informed of the interchange rejection and expected to resubmit only the corrected interchange.

## **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 P11B17 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 identified by an Interchange Control Reference (ICR). The ICR is contained within the UNB Interchange Header.

An EDIFACT interchange can contain one or more EDIFACT messages.

All EDIFACT messages within the interchange must be of the same type, i.e. all P11B17 messages; there must not be a mix of messages within the one interchange.

### **2.2.2. EDIFACT Message**

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

The UNH header also contains the 'message type' – in this case the P11B17 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:

1. 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 1:

UNB, UNH - UNT, UNZ for Employer 1  
UNB, UNH - UNT, UNZ for Employer 2  
UNB, UNH - UNT, UNZ 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 HMRC application. The Trading Partner will be informed of the message rejection and expected to resubmit only the corrected message.

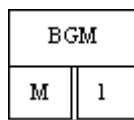
### 3. THE P11B17 MESSAGE

The following page shows the P11B17 branching diagram.

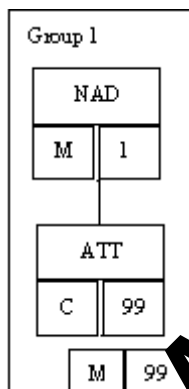
The UNH and UNT segments shown on the branching diagram only apply to the EDIFACT message; they do not apply to the GFF interchange, which starts with a 4\* header record and is followed by a BGM1 record.

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 (not used in this message) 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, Beginning of Message segment, is Mandatory and can only occur once in the message.



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

In this example, Group 1 is mandatory, it must occur once and can occur up to 99 times. The sequence of the data within the group is that it must start with a NAD (Name and Address segment) and can be followed by up to 99 ATT (Attribute segments).

The normal structure in the P11B17 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 (HMRC Office) followed by an ATT segment qualified with code 17 (HMRC Office number).

GFF

NAD1A BG  
ATT1 7 AZ12345  
NAD1A TC  
ATT1 17 123

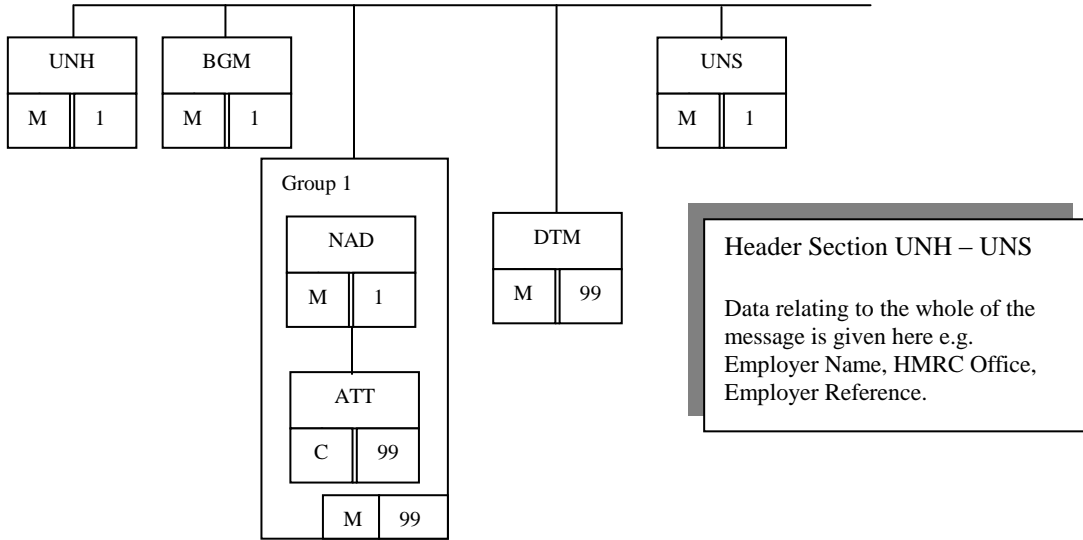
EDIFACT

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



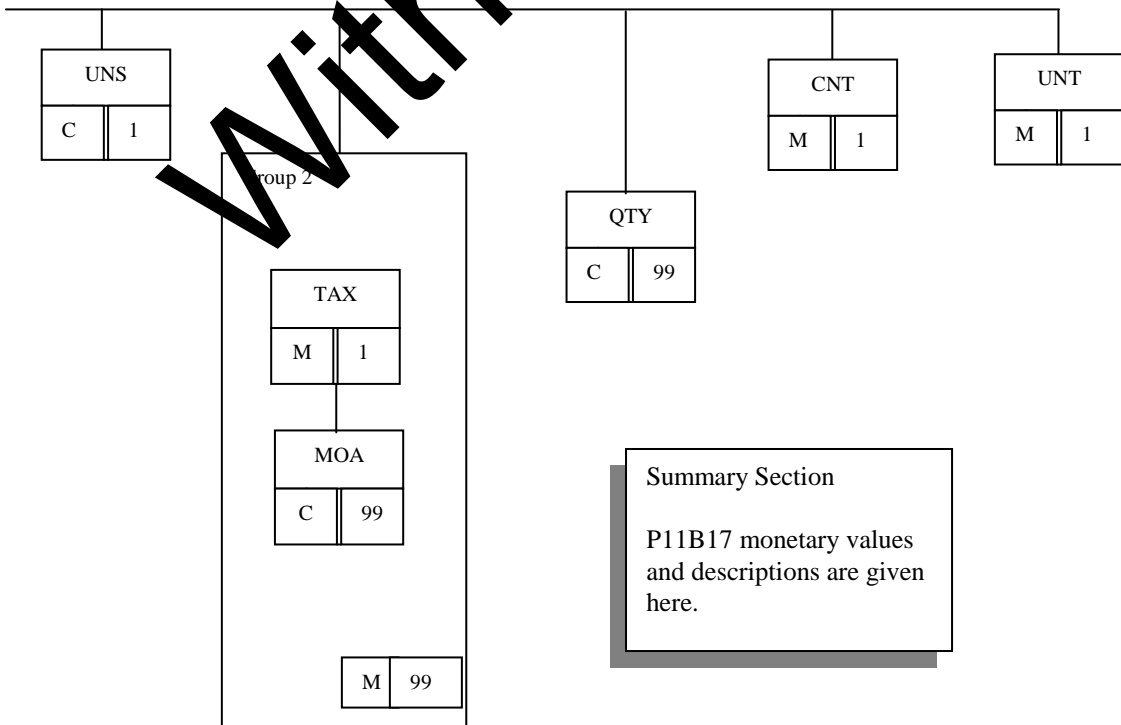
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**Detail Section**

The P11B17 message does not carry data relating to an individual employee, consequently the Detail Section normally found within an EDI message is not used.



## 4. P11B17 DATA ITEMS

Table 4.1.3 below lists the business data which needs to be submitted to the HMRC. 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 HMRC Office number is Mandatory and must be contained within the ATT segment with qualifier = 17.

The Record Layouts in Section 7 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 HMRC and must be provided by the Employer (unless it is a zero monetary amount – see Section 6.4).

Mandatory fields must appear in the correct format.

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

#### 4.1.2. Optional Fields

Optional fields may be provided but are not required by the HMRC.

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 Layout and format of specific fields.

### 4.1.3. Business Fields

| Business Field   | Status                          | Segment/Record Name  | Qualifier |
|--|---------------------------------|----------------------|-----------|
| Form type  | <b>Mandatory</b>                | BGM/BGM1             | 9         |
| HMRC Office (Tax district) name                        | Optional                        | NAD/NAD1A            | TC        |
| HMRC Office (Tax district) number                      | <b>Mandatory</b>                | ATT/ATT1             | 17        |
| Bureau name and address                                | Optional                        | NAD/NAD1A            | BU        |
| Employer name and address                              | <b>Mandatory</b>                | NAD/NAD1A            | BG        |
| Employer PAYE reference                                | <b>Mandatory</b>                | ATT/ATT1             | 7         |
| Section 1, Box A figure to be adjusted indicator       | Optional                        | ATT/ATT1             | 40        |
| P11D(b) Declaration                                    | <b>Mandatory</b>                | ATT/ATT1             | 41        |
| Contact name   | Optional                        | NAD/NAD1A            | PK        |
| Contact telephone number                               | Optional                        | ATT/ATT1             | 37        |
| Tax Year   | <b>Mandatory</b><br>Must = 2017 | DTM/DTM1             | 166       |
| Date of message  | <b>Mandatory</b>                | DTM/DTM1             | 243       |
| Total benefits liable to Class 1A NICs from forms P11D | <b>Mandatory</b>                | TAX/MOA<br>TAX2/MOA2 | 113       |
| Class 1A NICs payable                                  | <b>Mandatory</b>                | TAX/MOA<br>TAX2/MOA2 | 114       |
| Additional amounts on which Class 1A NICs due          | Optional                        | TAX/MOA<br>TAX2/MOA2 | 124       |
| Deductible amounts on which Class 1A NICs not due      | Optional                        | TAX/MOA<br>TAX2/MOA2 | 125       |

## 5. RECORD LAYOUTS

### 5.1. GFF Layout

A GFF interchange is made up of a 4\* header record followed by several fixed-length records specific to the P11B17.

These P11B17 records are made up of fixed-length fields which are delimited by a space character (not shown in table below).

Each P11B17 interchange is made up of a Header section (records BGM1 to UNS1), containing data relating to the whole interchange e.g. Employer HMRC Office; and a Trailer section (record CNT1) containing a control count.

Each record starts with a name, e.g. NAD1A is the Header section Name and Address record.

The fixed length records vary in length, e.g. all NAD1A records are 189 characters long: all ATT1 records are 45 characters long.

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

The format of the data is indicated as follows:

- a = alpha
- n = numeric
- an = alphanumeric

The length is indicated by the number following the format type:-

- a4 = alpha field 4 characters in length
- n4 = numeric field 4 characters in length
- an4 = alphanumeric field 4 characters in length

The data format within the record contents column may be shown with .. between the format type and length. This means the data length is up to the length stated.

- an..10 = alphanumeric field of up to 10 characters
- n..11 = numeric field with a maximum value of up to 11 digits

Alpha and alphanumeric data is left justified and padded with spaces numeric data is right justified and padded with leading zeroes.

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

The records and their contents used in the P11B17 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 | To  | Format / Length | Record Contents  | Business Rules  |
|--|-----------------------------|------|-----|-----------------|--|---|
|  | Mandatory Record            |      |     |                 |  |   |
| <b>4 *</b><br><b>Header</b>                      | <b>Header Identifier</b>    | 1    | 4   | an4             | Must contain ****  |   |
|  | Header Version              | 5    | 8   | an4             | Must contain 001A  |   |
|  | Data Type                   | 9    | 16  | an8             | Must contain P11B17  |   |
|  | Data Type Version           | 17   | 20  | an4             | Must contain 1.0   |   |
|  | Data Type Release           | 21   | 21  | a1              | Must contain space   |   |
|  | Sender Identification       | 22   | 56  | an35            | Must contain SENDER ID   |   |
|  | Recipient Id                | 57   | 91  | an35            | Must contain HMRC  | Or as advised during the Registration Process see Section 6.1 |
|  | Test Indicator              | 92   | 92  | an1             | Must contain space for a Live interchange "1" for a Test interchange |   |
|  | Urgent Marker               | 93   | 93  | a1              | Must contain space   |   |
|  | Transmission date           | 94   | 101 | n8              | Must contain Format must be YYYYMMDD                                 |   |
|  | Transmission time           | 102  | 107 | n6              | Must contain Format must be HHMMSS                                   |   |
|  | Unique Reference            | 108  | 121 | n14             | Must contain An incrementing count for each new 4* header            |   |
|  | Sender Sub-Address          | 122  | 135 | a14             | Must contain spaces  |   |
|  | Recipient Sub-Address       | 136  | 149 | a14             | Must contain spaces  |   |
| <b>GFF example: ****001AP11B17 1.0 SENDER ID</b> |                             |      |     | <b>HMRC</b>     | <b>2017040609354800000000000001</b>                                  | For Live transmissions  |
| <b>GFF example: ****001AP11B17 1.0 SENDER ID</b> |                             |      |     | <b>HMRC</b>     | <b>1 20170406093548000000000000001</b>                               | For Test transmissions  |
|  | Mandatory Record            |      |     |                 |  |   |
| <b>BGM1</b>                                      | <b>Beginning of Message</b> | 1    | 5   |                 | Must contain BGM1  |   |
|  | Form type                   | 7    | 9   | an3             | Must contain 9   | 9= code for P11DB   |
| <b>GFF example: BGM1 9</b>                       |                             |      |     |                 |  |   |

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| Record Name                                   | Record Description      | From | To  | Format / Length | Record Contents                        | Business Rules   |
|---|-------------------------|------|-----|-----------------|--|--|
|   | Optional Record         |      |     |                 |  | <b>This record is only required if you want to specify a Bureau name</b>   |
| <b>NAD1A</b>                                  | <b>Name and Address</b> | 1    | 5   |                 | Must contain <b>NAD1A</b>              |  |
|   | Party qualifier         | 7    | 9   | an3             | Must contain <b>BU</b>                 | BU = code for Bureau   |
|   | Address Line 1          | 11   | 45  | an35            | Must contain Address Line 1 or spaces  |  |
|   | Address Line 2          | 47   | 81  | an35            | Must contain Address Line 2 or spaces  |  |
|   | Address Line 3          | 83   | 117 | an35            | Must contain Address Line 3 or spaces  |  |
|   | Address Line 4          | 119  | 153 | an35            | Must contain Address Line 4 or spaces  |  |
|   | Address Line 5          | 155  | 189 | an35            | Must contain Address Line 5 or spaces  |  |
| <b>GFF example: NAD1A BU</b>                  |                         |      |     |                 |  |  |
|   | Optional Record         |      |     |                 |  |  |
| <b>NAD1B</b>                                  | <b>Name and Address</b> | 1    | 5   |                 | Must contain <b>NAD1B</b>              | <b>This record is only required if you want to specify the Bureau name</b> |
|   | Party Name              | 7    | 41  | an35            | Must contain Bureau Name               |  |
|   | Postcode                | 43   | 51  | an9             | Must contain Bureau Postcode or spaces |  |
| <b>GFF example: NAD1B BUREAU NAME AB3 2LZ</b> |                         |      |     |                 |  |  |
|   | Mandatory Record        |      |     |                 |  |  |
| <b>NAD1A</b>                                  | <b>Name and Address</b> | 1    | 5   |                 | Must contain <b>NAD1A</b>              | <b>Required to qualify following ATT record</b>                            |
|   | Party qualifier         | 7    | 9   | an3             | Must contain <b>BG</b>                 | BG = code for Employer   |
|   | Address Line 1          | 11   | 45  | an35            | Must contain Address Line 1 or spaces  |  |
|   | Address Line 2          | 47   | 81  | an35            | Must contain Address Line 2 or spaces  |  |
|   | Address Line 3          | 83   | 117 | an35            | Must contain Address Line 3 or spaces  |  |
|   | Address Line 4          | 119  | 153 | an35            | Must contain Address Line 4 or spaces  |  |
|   | Address Line 5          | 155  | 189 | an35            | Must contain Address Line 5 or spaces  |  |
| <b>GFF example: NAD1A BG</b>                  |                         |      |     |                 |  |  |

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| Record Name                                     | Record Description           | From | To | Format / Length | Record Contents   | Business Rules   |
|---|------------------------------|------|----|-----------------|---|--|
|   | Optional Record              |      |    |                 |   |  |
| <b>NAD1B</b>                                    | <b>Name and Address</b>      | 1    | 5  |                 | Must contain <b>NAD1B</b>   | <b>This record is only required if you want to specify the Employer name</b>                           |
|   | Party Name                   | 7    | 41 | an35            | Must contain Employer Name – format an..35                                  |  |
|   | Postcode                     | 43   | 51 | an9             | Must contain Employer Postcode - format an..9                               |  |
| <b>GFF example: NAD1B EMPLOYER NAME AB3 2LZ</b> |                              |      |    |                 |   |  |
|   | Mandatory Record             |      |    |                 |   |  |
| <b>ATT1</b>                                     | <b>Attribute of Employer</b> | 1    | 5  |                 | Must contain <b>ATT1</b>  |  |
|   | Attribute qualifier          | 7    | 9  | an3             | Must contain <b>7</b>   | 7 = code for Employer reference number   |
|   | Attribute                    | 11   | 45 | an35            | Must contain Employer reference number – format an..10                      | The combination of HMRC Office Number and Employer reference number must be valid for live submissions |
| <b>GFF example: ATT1 7 AZ12345</b>              |                              |      |    |                 |   |  |
|   | Optional Record              |      |    |                 |   |  |
| <b>ATT1</b>                                     | <b>Attribute of Employer</b> | 1    | 5  |                 | Must contain <b>ATT1</b>  |  |
|   | Attribute qualifier          | 7    | 9  | an3             | Must contain <b>40</b>  | 40 = code for Section 1, Box A figure to be adjusted indicator   |
|   | Attribute                    | 11   | 45 | an35            | Must contain Section 1, Box A figure to be adjusted indicator – format = a1 | Value = Y  |
| <b>GFF example: ATT1 40 Y</b>                   |                              |      |    |                 |   |  |
|   | Mandatory Record             |      |    |                 |   |  |
| <b>ATT1</b>                                     | <b>Attribute of Employer</b> | 1    | 5  |                 | Must contain <b>ATT1</b>  |  |
|   | Attribute qualifier          | 7    | 9  | an3             | Must contain <b>41</b>  | 41 = P11D(b) declaration   |
|   | Attribute                    | 11   | 45 | an35            | Must contain P11D(b) declaration - format = a1                              | Value = Y  |
| <b>GFF example: ATT1 41 Y</b>                   |                              |      |    |                 |   |  |

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| Record Name                                  | Record Description              | From | To  | Format / Length | Record Contents  | Business Rules  |
|--|---------------------------------|------|-----|-----------------|--|---|
|  | Mandatory Record                |      |     |                 |  |   |
| <b>NAD1A</b>                                 | <b>Name and Address</b>         | 1    | 5   |                 | Must contain <b>NAD1A</b>                                    | <b>Required to qualify following ATT record</b>                                 |
|  | Party qualifier                 | 7    | 9   | an3             | Must contain <b>TC</b>                                       | TC = code for HMRC Office   |
|  | Spaces                          | 11   | 189 | an179           | Must contain Spaces  |   |
| <b>GFF example: NAD1A TC</b>                 |                                 |      |     |                 |  |   |
|  | Optional Record                 |      |     |                 |  |   |
| <b>NAD1B</b>                                 | <b>Name and Address</b>         | 1    | 5   |                 | Must contain <b>NAD1B</b>                                    | <b>This record is only required if you want to specify the HMRC Office name</b> |
|  | Party Name                      | 7    | 41  | an35            | Must contain HMRC Office name - format an..35                |   |
|  | Postcode                        | 43   | 51  | an9             | Must contain Spaces  |   |
| <b>GFF example: NAD1B HMRC OFFICE NAME</b>   |                                 |      |     |                 |  |   |
|  | Mandatory Record                |      |     |                 |  |   |
| <b>ATT1</b>                                  | <b>Attribute of HMRC Office</b> | 1    | 5   |                 | Must contain <b>ATT1</b>                                     |   |
|  | Attribute qualifier             | 7    | 9   | an3             | Must contain <b>17</b>                                       | 17 = code for HMRC Office number  |
|  | Attribute                       | 11   | 45  | an35            | Must contain HMRC Office number – format n3                  | Value = 001 - 999   |
| <b>GFF example: ATT1 17 123</b>              |                                 |      |     |                 |  |   |
|  | Optional Record                 |      |     |                 |  |   |
| <b>NAD1A</b>                                 | <b>Name and Address</b>         | 1    | 5   |                 | Must contain <b>NAD1A</b>                                    | <b>This record is only required if you want to provide a contact name</b>       |
|  | Party qualifier                 | 7    | 9   | an3             | Must contain <b>PK</b>                                       | PK = code for Contact   |
|  | Spaces                          | 11   | 189 | an179           | Must contain Spaces  |   |
| <b>GFF example: NAD1A PK</b>                 |                                 |      |     |                 |  |   |
|  | Optional Record                 |      |     |                 |  |   |
| <b>NAD1B</b>                                 | <b>Name and Address</b>         | 1    | 5   |                 | Must contain <b>NAD1B</b>                                    | <b>This record is required to specify the Contact name</b>                      |
|  | Party Name                      | 7    | 41  | an35            | Must contain Contact name - format Forename Surname - an..35 | Contact name should be Forename space Surname only                              |
|  | Postcode                        | 43   | 51  | an9             | Must contain Spaces  |   |
| <b>GFF example: NAD1B HERBERT ENTWHISTLE</b> |                                 |      |     |                 |  |   |

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Message Implementation Guidelines for Return of Expenses and Benefits Employer's Declaration

| Record Name                               | Record Description          | From | To | Format / Length | Record Contents                                       | Business Rules   |
|---|-----------------------------|------|----|-----------------|---|--|
|   | Optional Record             |      |    |                 |   |  |
| <b>ATT1</b>                               | <b>Attribute of Contact</b> | 1    | 5  |                 | Must contain <b>ATT1</b>                              | <b>This record is only required if a Contact name has been specified</b> |
|   | Attribute qualifier         | 7    | 9  | an3             | Must contain <b>37</b>                                | 37 = code for Contact telephone number                                   |
|   | Attribute                   | 11   | 45 | an35            | Must contain Contact telephone number – format an..35 |  |
| <b>GFF example: ATT1 37 01234 987654</b>  |                             |      |    |                 |   |  |
|   | Mandatory Record            |      |    |                 |   |  |
| <b>DTM1</b>                               | <b>Date and Time</b>        | 1    | 5  |                 | Must contain <b>DTM1</b>                              |  |
|   | Date qualifier              | 7    | 9  | an3             | Must contain <b>243</b>                               | 243 = code for Date of message   |
|   | Date                        | 11   | 45 | an35            | Must contain Date of message – format CCYYMMDD        |  |
|   | Date format qualifier       | 47   | 49 | an3             | Must contain <b>102</b>                               | 102 = code for format CCYYMMDD   |
| <b>GFF example: DTM1 243 20170406 102</b> |                             |      |    |                 |   |  |
|   | Mandatory Record            |      |    |                 |   |  |
| <b>DTM1</b>                               | <b>Date and Time</b>        | 1    | 5  |                 | Must contain <b>DTM1</b>                              |  |
|   | Date qualifier              | 7    | 9  | an3             | Must contain <b>166</b>                               | 166 = code for Tax year  |
|   | Date                        | 11   | 45 | an35            | Must contain <b>2017</b>                              | 2017 = Tax year end  |
|   | Date format qualifier       | 47   | 49 | an3             | Must contain <b>602</b>                               | 602 = code for format CCYY   |
| <b>GFF example: DTM1 166 2017 602</b>     |                             |      |    |                 |   |  |
|   | Mandatory Record            |      |    |                 |   |  |
| <b>UNS1</b>                               | <b>Section Identifier</b>   | 1    | 5  |                 | Must contain <b>UNS1</b>                              |  |
| <b>GFF example: UNS1</b>                  |                             |      |    |                 |   |  |
|   | Optional Record             |      |    |                 |   |  |
| <b>UNS2</b>                               | <b>Section Identifier</b>   | 1    | 5  |                 | Must contain <b>UNS2</b>                              |  |
| <b>GFF example: UNS2</b>                  |                             |      |    |                 |   |  |

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| Record Name  | Record Description     | From | To | Format / Length | Record Contents  | Business Rules  |
|--|------------------------|------|----|-----------------|--|---|
|  | Mandatory Record       |      |    |                 |  |   |
| <b>TAX2</b>  | <b>Tax Details</b>     | 1    | 5  |                 | Must contain <b>TAX2</b>   | <b>Required to qualify following MOA record</b>   |
|  | Tax qualifier          | 7    | 9  | an3             | Must contain <b>113</b>  | 113 = code for Total benefits liable to Class 1A NICs from forms P11D   |
|  | Tax Type               | 11   | 45 | an35            | Must contain Spaces  |   |
| <b>GFF example: TAX2 113</b>   |                        |      |    |                 |  |   |
|  | Mandatory Record       |      |    |                 |  |   |
| <b>MOA2</b>  | <b>Monetary Amount</b> | 1    | 5  |                 | Must contain <b>MOA2</b>   |   |
|  | Monetary Amount        | 7    | 41 | n35             | Must contain Total benefits liable to Class 1A NICs from forms P11D for format n35, specified in pence |   |
|  | Currency               | 43   | 45 | an3             | Must contain GBP or spaces   |   |
| <b>GFF example: MOA2 002161200</b> |                        |      |    |                 |  |   |
|  | Mandatory Record       |      |    |                 |  |   |
| <b>TAX2</b>  | <b>Tax Details</b>     | 1    | 5  |                 | Must contain <b>TAX2</b>   | <b>Required to qualify following MOA record</b>   |
|  | Tax qualifier          | 7    | 9  | an3             | Must contain <b>114</b>  | 114 = code for Class 1A NICs payable  |
|  | Tax Type               | 11   | 45 | an35            | Must contain Spaces  |   |
| <b>GFF example: TAX2 114</b>   |                        |      |    |                 |  |   |
|  | Mandatory Record       |      |    |                 |  |   |
| <b>MOA2</b>  | <b>Monetary Amount</b> | 1    | 5  |                 | Must contain <b>MOA2</b>   |   |
|  | Monetary Amount        | 7    | 41 | n35             | Must contain Class 1A NICs payable - format n35, specified in pence                                    | The value given here must be the final amount payable, this is 13.8% of the Total benefits liable to Class 1A NICs from forms P11D including any adjustment amounts provided in TAX2/MOA2 codes 124 and 125. The calculation should be truncated, e.g. 13.8% of (£21612+£63-£124) = £2974.038 should be truncated to 297403p <b>not</b> rounded to 297404p. |
|  | Currency               | 43   | 45 | an3             | Must contain GBP or spaces   |   |
| <b>GFF example: MOA2 00297403</b>  |                        |      |    |                 |  |   |

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| Record Name   | Record Description     | From | To | Format / Length | Record Contents   | Business Rules   |
|---|------------------------|------|----|-----------------|---|--|
|   | Optional Record        |      |    |                 |   |  |
| <b>TAX2</b>   | <b>Tax Details</b>     | 1    | 5  |                 | Must contain <b>TAX2</b>  | <b>Required to qualify following MOA record</b>                      |
|   | Tax qualifier          | 7    | 9  | an3             | Must contain <b>124</b>   | 124 = code for Additional amounts on which Class 1A NICs are due     |
|   | Tax Type               | 11   | 45 | an35            | Must contain Description of additional amounts  |  |
| <b>GFF example: TAX2 124 OTHER THINGS THAT ARE ADDITIONAL</b> |                        |      |    |                 |   |  |
|   | Optional Record        |      |    |                 |   |  |
| <b>MOA2</b>   | <b>Monetary Amount</b> | 1    | 5  |                 | Must contain <b>MOA2</b>  |  |
|   | Monetary Amount        | 7    | 41 | n35             | Must contain Additional amounts on which Class 1A NICs are due - format n35, specified in pence     |  |
|   | Currency               | 43   | 45 | an3             | Must contain GBP or spaces  |  |
| <b>GFF example: MOA2 000000000000000000000000000006300</b>    |                        |      |    |                 |   |  |
|   | Optional Record        |      |    |                 |   |  |
| <b>TAX2</b>   | <b>Tax Details</b>     | 1    | 5  |                 | Must contain <b>TAX2</b>  | <b>Required to qualify following MOA record</b>                      |
|   | Tax qualifier          | 7    | 9  | an3             | Must contain <b>125</b>   | 125 = code for Deductible amounts on which class 1A NICs are not due |
|   | Tax type               | 11   | 45 | an35            | Must contain Description of deductible amounts  |  |
| <b>GFF example: TAX2 125 OTHER THINGS THAT ARE DEDUCTIBLE</b> |                        |      |    |                 |   |  |
|   | Optional Record        |      |    |                 |   |  |
| <b>MOA2</b>   | <b>Monetary Amount</b> | 1    | 5  |                 | Must contain <b>MOA2</b>  |  |
|   | Monetary Amount        | 7    | 41 | n35             | Must contain Deductible amounts on which class 1A NICs are not due - format n35, specified in pence |  |
|   | Currency               | 43   | 45 | an3             | Must contain GBP or spaces  |  |
| <b>GFF example: MOA2 000000000000000000000000000012400</b>    |                        |      |    |                 |   |  |

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| Record Name | Record Description      | From | To | Format / Length | Record Contents          | Business Rules   |
|-------------|-------------------------|------|----|-----------------|--------------------------|--|
|             | Mandatory Record        |      |    |                 |                          |  |
| <b>CNT1</b> | <b>Control</b>          | 1    | 5  |                 | Must contain <b>CNT1</b> | This record is included to conform with the normal message structure. For this message the count is always zero. |
|             | Total number of details | 7    | 24 | n18             | Must contain <b>0</b>    |  |

**GFF example: CNT1 000000000000000000**

### 5.1.1. GFF P11DB Example

An example of a P11DB GFF message can be requested from the HMRC Software Developers Support Team at: [SDSTeam@hmrc.gsi.gov.uk](mailto:SDSTeam@hmrc.gsi.gov.uk).

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## 5.2. EDIFACT LAYOUT

An EDIFACT message is made up of segments of data.

The segments used in the P11B17 message are shown below.

Each segment is made up of Composite elements and Stand-alone elements. Generally, Composite element names begin with a "C" for Composite, e.g. C002 in the BGM segment below. Composite elements within Service segments (UNB, UNH, UNT, UNZ) are different - their names begin with an "S" for Service, e.g. S001 in the UNB segment below.

Composite elements are made up of several Simple elements, each of which has its own identifying number, e.g. 1001 in the C002 Composite element in the BGM segment below.

Stand-alone elements are just like Simple elements, except that they are not part of a Composite element, e.g. 3035 in the NAD segment below.

**Composite and Stand-alone elements are shown in BOLD below.** Simple elements are shown in Normal font.

**EDIFACT element contents with fixed values are shown in BOLD below.** Contents with variable values are shown in Normal font.

The information above is important because it defines how the EDIFACT data is constructed.

EDIFACT uses special characters (' + : ? and ') to identify the position of data in the segment and consequently the meaning of the data.

' is the segment terminator, + is the segment tag and Composite/Stand-alone element separator, : is the Simple element separator and ? is the release character.

The release character ? immediately preceding one of the characters ' + : ? restores their normal meaning, e.g. O?'CONNOR means O'CONNOR.

The use of the other special characters is explained further below.

Each segment starts with a segment tag or name, e.g. ATT is the segment tag for the Attribute segment.

A plus sign + always follows the segment name. Therefore, ATT+ means this is an Attribute segment.

The Attribute segment carries data which is an attribute of the Employer or Employee as named in the preceding NAD segment.

The layout below shows that the Employer has a single attribute – Employer reference number, but the Employee has many attributes.

The first element of data follows the first plus sign +.

The ATT segment layout below shows that the first element is a Stand-alone element, (it does not start with an S or C), numbered 9017. The data carried in 9017 is the attribute function qualifier which in the P11D(b) 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 MOVED 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, 9053 Code list agency and 9018 Attribute. Data is present in each of these 4 Simple elements.

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

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

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

The data content sent in each segment and an example of how the EDIFACT segment will look is given in the following table.

The format of the data is indicated as follows:-

- a = alpha
- n = numeric
- an = alphanumeric

The length is indicated by the number following the format type:-

- a4 = alpha field 4 characters in length
- n4 = numeric field 4 characters in length
- an4 = alphanumeric field 4 characters in length

The data format 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.

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| Segment Name  | EDIFACT Element Name. | Segment Content                      | Contents          |   | Notes   |
|---|-----------------------|--------------------------------------|-------------------|---|---|
| <b>UNB – Interchange Header</b>   |                       |                                      | Mandatory Segment |   |   |
|   | <b>S001</b>           | <b>SYNTAX IDENTIFIER</b>             |                   |   |   |
|   | 0001                  | Syntax identifier                    | Must contain      | <b>UNOA</b>   |   |
|   | 0002                  | Syntax version number                | Must contain      | <b>1</b>  |   |
|   | <b>S002</b>           | <b>INTERCHANGE SENDER</b>            |                   |   |   |
|   | 0004                  | Sender identification                | Must contain      | SENDER ID   |   |
|   | <b>S003</b>           | <b>INTERCHANGE RECIPIENT</b>         |                   |   |   |
|   | 0010                  | Recipient identification             | Must contain      | <b>THE HMRC RECEIVER ID</b>   | <b>As advised during the Registration Process see Section 6.1</b> |
|   | <b>S004</b>           | <b>DATE/TIME OF PREPARATION</b>      |                   |   |   |
|   | 0017                  | Date                                 | Must contain      | Current date - format YYYYMMDD  |   |
|   | 0019                  | Time                                 | Must contain      | Current time - format HHMM  |   |
|   | <b>0020</b>           | <b>INTERCHANGE CONTROL REFERENCE</b> | Must contain      | An incrementing count for each new UNB – format an..1                               |   |
|   | <b>S005</b>           | <b>RECIPIENT REF, PASSWORD</b>       | If used           |   |   |
|   | 0022                  | Recipient's reference/password       | Must contain      | RECIPIENT PASSWORD  |   |
|   | <b>0026</b>           | <b>APPLICATION REFERENCE</b>         | May contain       | 11B1  |   |
|   | <b>0029</b>           | <b>PROCESSING PRIORITY CODE</b>      | Not Used          |   |   |
|   | <b>0031</b>           | <b>ACKNOWLEDGEMENT REQUEST</b>       | Not Used          |   |   |
|   | <b>0032</b>           | <b>COMMS AGREEMENT ID</b>            | Not Used          |   |   |
|   | <b>0035</b>           | <b>TEST INDICATOR</b>                | May contain       | Must not be present for Live interchanges or Must contain '1' for Test interchanges |   |
| <b>EDIFACT example: UNB+UNOA:1+SENDERID+RECEIVERID+170406:0730+2++P11B17' For Live transmissions</b>      |                       |                                      |                   |   |   |
| <b>EDIFACT example: UNB+UNOA:1+SENDERID+RECEIVERID+170406:0730+2++P11B17++++1' For Test transmissions</b> |                       |                                      |                   |   |   |

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| Segment Name                                 | EDIFACT Element Name. | Segment Content                 | Contents          |  | Notes              |
|--|-----------------------|---------------------------------|-------------------|--|--------------------|
| <b>UNH - Message Header</b>                  |                       |                                 | Mandatory Segment |  |                    |
|  | <b>0062</b>           | <b>MESSAGE REFERENCE NUMBER</b> | Must contain      | An incrementing count for each new UNH – format an..14 |                    |
|  | <b>S009</b>           | <b>MESSAGE IDENTIFICATION</b>   |                   |  |                    |
|  | 0065                  | Message Type                    | Must contain      | <b>P11B17</b>  |                    |
|  | 0052                  | Message version number          | Must contain      | <b>1</b>   |                    |
|  | 0054                  | Message release number          | Must contain      | <b>0</b>   |                    |
|  | 0051                  | Controlling agency              | Must contain      | <b>IR</b>  |                    |
| <b>EDIFACT example: UNH+1+P11B17:1:0:IR'</b> |                       |                                 |                   |  |                    |
| <b>BGM – Beginning of Message</b>            |                       |                                 | Mandatory Segment |  |                    |
|  | <b>C002</b>           | <b>DOCUMENT/MESSAGE NAME</b>    |                   |  |                    |
|  | 1001                  | Document name, coded            | Must contain      | <b>9</b>   | 9 = code for P11DB |
|  | 1131                  | Code list qualifier             | Must contain      |  |                    |
|  | 3055                  | Code list agency                | Must contain      |  |                    |
| <b>EDIFACT example: BGM+9:5:IR'</b>          |                       |                                 |                   |  |                    |

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| Segment Name                  | EDIFACT Element Name. | Segment Content                          | Contents         |                                | Notes  |
|-------------------------------|-----------------------|--|------------------|--------------------------------|--|
| <b>NAD – Name and Address</b> |                       |  | Optional Segment |                                | <b>This record is only required if you want to specify a Bureau name</b> |
|                               | <b>3035</b>           | <b>PARTY QUALIFIER</b>                   | Must contain     | <b>BU</b>                      | BU = code for Bureau   |
|                               | <b>C082</b>           | <b>PARTY IDENTIFICATION DETAILS</b>      | Not used         |                                |  |
|                               | <b>C058</b>           | <b>NAME AND ADDRESS</b>                  | If used          |                                |  |
|                               | 3124                  | Name and address line                    | Must contain     | Address Line 1 - format an..35 |  |
|                               | 3124                  | Name and address line                    | May contain      | Address Line 2 - format an..35 |  |
|                               | 3124                  | Name and address line                    | May contain      | Address Line 3 - format an..35 |  |
|                               | 3124                  | Name and address line                    | May contain      | Address Line 4 - format an..35 |  |
|                               | 3124                  | Name and address line                    | May contain      | Address Line 5 - format an..35 |  |
|                               | <b>C080</b>           | <b>PARTY NAME</b>                        |                  |                                |  |
|                               | 3036                  | Party name                               | Must contain     | Bureau name - format an..35    |  |
|                               | <b>C059</b>           | <b>STREET</b>                            | Not used         |                                |  |
|                               | <b>3164</b>           | <b>CITY NAME</b>                         | Not used         |                                |  |
|                               | <b>3229</b>           | <b>COUNTRY SUB-ENTITY IDENTIFICATION</b> | Not used         |                                |  |
|                               | <b>3251</b>           | <b>POSTCODE IDENTIFICATION</b>           | May contain      | Postcode - format an..9        |  |

**EDIFACT example: NAD+BU+++BUREAU NAME'**

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| Segment Name                                    | EDIFACT Element Name. | Segment Content                          | Contents          |                                | Notes                  |
|---|-----------------------|--|-------------------|--------------------------------|------------------------|
| <b>NAD – Name and Address</b>                   |                       |  | Mandatory Segment |                                |                        |
|   | <b>3035</b>           | <b>PARTY QUALIFIER</b>                   | Must contain      | <b>BG</b>                      | BG = code for Employer |
|   | <b>C082</b>           | <b>PARTY IDENTIFICATION DETAILS</b>      | Not used          |                                |                        |
|   | <b>C058</b>           | <b>NAME AND ADDRESS</b>                  | If used           |                                |                        |
|   | 3124                  | Name and address line                    | Must contain      | Address Line 1 - format an..35 |                        |
|   | 3124                  | Name and address line                    | May contain       | Address Line 2 - format an..35 |                        |
|   | 3124                  | Name and address line                    | May contain       | Address Line 3 - format an..35 |                        |
|   | 3124                  | Name and address line                    | May contain       | Address Line 4 - format an..35 |                        |
|   | 3124                  | Name and address line                    | May contain       | Address Line 5 - format an..35 |                        |
|   | <b>C080</b>           | <b>PARTY NAME</b>                        |                   |                                |                        |
|   | 3036                  | Party name                               | Must contain      | Employer name - format an..35  |                        |
|   | <b>C059</b>           | <b>STREET</b>                            | Not used          |                                |                        |
|   | <b>3164</b>           | <b>CITY NAME</b>                         | Not used          |                                |                        |
|   | <b>3229</b>           | <b>COUNTRY SUB-ENTITY IDENTIFICATION</b> | Not used          |                                |                        |
|   | <b>3251</b>           | <b>POSTCODE IDENTIFICATION</b>           | May contain       | Postcode - format an..9        |                        |
| <b>EDIFACT example: NAD+BG+++EMPLOYER NAME'</b> |                       |  |                   |                                |                        |

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| Segment Name                                     | EDIFACT Element Name. | Segment Content                     | Contents          |  | Notes   |
|--|-----------------------|-------------------------------------|-------------------|--|---|
| <b>ATT – Attribute of Employer</b>               |                       |                                     | Mandatory Segment |  |   |
|  | <b>9017</b>           | <b>ATTRIBUTE FUNCTION QUALIFIER</b> | Must contain      | <b>ZZZ</b>   | ZZZ = code for Mutually defined   |
|  | <b>C955</b>           | <b>ATTRIBUTE TYPE</b>               | Not used          |  |   |
|  | <b>C956</b>           | <b>ATTRIBUTE DETAILS</b>            |                   |  |   |
|  | 9019                  | Attribute, coded                    | Must contain      | <b>7</b>   | 7 = code for Employer Reference   |
|  | 1131                  | Code list qualifier                 | Must contain      | <b>2</b>   |   |
|  | 3055                  | Code list agency                    | Must contain      | <b>IR</b>  |   |
|  | 9018                  | Attribute                           | Must contain      | Employer Reference format an..10                               | The combination of HMRC Office Number and Employer Reference must be valid for live submissions |
| <b>EDIFACT example: ATT+ZZZ++7:2:IR:AZ12345'</b> |                       |                                     |                   |  |   |
| <b>ATT – Attribute of Employer</b>               |                       |                                     | Optional Segment  |  |   |
|  | <b>9017</b>           | <b>ATTRIBUTE FUNCTION QUALIFIER</b> | Must contain      | <b>ZZZ</b>   | ZZZ = code for Mutually defined   |
|  | <b>C955</b>           | <b>ATTRIBUTE TYPE</b>               | Not used          |  |   |
|  | <b>C956</b>           | <b>ATTRIBUTE DETAILS</b>            |                   |  |   |
|  | 9019                  | Attribute, coded                    | Must contain      | <b>40</b>  | 40 = code for Section 1, Box A figure to be adjusted indicator                                  |
|  | 1131                  | Code list qualifier                 | Must contain      | <b>2</b>   |   |
|  | 3055                  | Code list agency                    | Must contain      | <b>IR</b>  |   |
|  | 9018                  | Attribute                           | Must contain      | Section 1, Box A figure to be adjusted indicator – format = a1 | Value = Y   |
| <b>EDIFACT example: ATT+ZZZ++40:2:IR:Y'</b>      |                       |                                     |                   |  |   |

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| Segment Name                                | EDIFACT Element Name. | Segment Content                     | Contents          |                                   | Notes  |
|---|-----------------------|-------------------------------------|-------------------|-----------------------------------|--|
| <b>ATT – Attribute of Employer</b>          |                       |                                     | Mandatory Segment |                                   |  |
|   | <b>9017</b>           | <b>ATTRIBUTE FUNCTION QUALIFIER</b> | Must contain      | <b>ZZZ</b>                        | ZZZ = code for Mutually defined                  |
|   | <b>C955</b>           | <b>ATTRIBUTE TYPE</b>               | Not used          |                                   |  |
|   | <b>C956</b>           | <b>ATTRIBUTE DETAILS</b>            |                   |                                   |  |
|   | 9019                  | Attribute, coded                    | Must contain      | <b>41</b>                         | 41 = P11D(b) declaration                         |
|   | 1131                  | Code list qualifier                 | Must contain      | <b>2</b>                          |  |
|   | 3055                  | Code list agency                    | Must contain      | <b>IR</b>                         |  |
|   | 9018                  | Attribute                           | Must contain      | P11D(b) declaration - format = a1 | Value = Y  |
| <b>EDIFACT example: ATT+ZZZ++41:2:IR:Y'</b> |                       |                                     |                   |                                   |  |
| <b>NAD – Name and Address</b>               |                       |                                     | Mandatory Segment |                                   | <b>Required to qualify following ATT segment</b> |
|   | <b>3035</b>           | <b>PARTY QUALIFIER</b>              | Must contain      | <b>TC</b>                         | TC = code for HMRC Office                        |
|   | <b>C082</b>           | <b>PARTY IDENTIFICATION DETAILS</b> | Not used          |                                   |  |
|   | <b>C058</b>           | <b>NAME AND ADDRESS</b>             | Not used          |                                   |  |
|   | <b>C080</b>           | <b>PARTY NAME</b>                   | If used           |                                   |  |
|   | 3036                  | Party name                          | May contain       | HMRC Office Name - format an..35  |  |
| <b>EDIFACT example: NAD+TC'</b>             |                       |                                     |                   |                                   |  |

Withdrawn

Message Implementation Guidelines for Return of Expenses and Benefits Employer's Declaration

| Segment Name                                       | EDIFACT Element Name. | Segment Content                     | Contents          |  | Notes   |
|--|-----------------------|-------------------------------------|-------------------|--|---|
| <b>ATT – Attribute of HMRC Office</b>              |                       |                                     | Mandatory Segment |  |   |
|  | <b>9017</b>           | <b>ATTRIBUTE FUNCTION QUALIFIER</b> | Must contain      | <b>ZZZ</b>                               | ZZZ = code for Mutually defined   |
|  | <b>C955</b>           | <b>ATTRIBUTE TYPE</b>               | Not used          |  |   |
|  | <b>C956</b>           | <b>ATTRIBUTE DETAILS</b>            |                   |  |   |
|  | 9019                  | Attribute, coded                    | Must contain      | <b>17</b>                                | 17 = code for HMRC Office Number  |
|  | 1131                  | Code list qualifier                 | Must contain      | <b>2</b>                                 |   |
|  | 3055                  | Code list agency                    | Must contain      | <b>IR</b>                                |   |
|  | 9018                  | Attribute                           | Must contain      | HMRC Office Number format n3             | Value = 001 - 999   |
| <b>EDIFACT example: ATT+ZZZ++17:2:IR:123'</b>      |                       |                                     |                   |  |   |
| <b>NAD – Name and Address</b>                      |                       |                                     | Optional Segment  |  | <b>This record is only required if you want to provide a contact name</b> |
|  | <b>3035</b>           | <b>PARTY QUALIFIER</b>              | Must contain      | <b>PK</b>                                | PK = code for Contact   |
|  | <b>C082</b>           | <b>PARTY IDENTIFICATION DETAILS</b> | Not used          |  |   |
|  | <b>C058</b>           | <b>NAME AND ADDRESS</b>             | Not used          |  |   |
|  | <b>C080</b>           | <b>PARTY NAME</b>                   |                   |  |   |
|  | 3036                  | Party name                          | Must contain      | Surname – format an..35                  |   |
|  | 3036                  | Party name                          | Must contain      | 1 <sup>st</sup> forename – format an..35 |   |
|  | 3036                  | Party name                          | May contain       | 2 <sup>nd</sup> forename – format an..35 |   |
|  | 3036                  | Party name                          | May contain       | Title – format an..35                    |   |
| <b>EDIFACT example: NAD+PK+++ENTWHISTLE:HERBER</b> |                       |                                     |                   |  |   |

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Message Implementation Guidelines for Return of Expenses and Benefits Employer's Declaration

| Segment Name   | EDIFACT Element Name. | Segment Content                     | Contents          |  | Notes  |
|--|-----------------------|-------------------------------------|-------------------|--|--|
| <b>ATT – Attribute of Contact</b>                      |                       |                                     | Optional Segment  |  | <b>This record is only required if a Contact name has been specified</b> |
|  | <b>9017</b>           | <b>ATTRIBUTE FUNCTION QUALIFIER</b> | Must contain      | <b>ZZZ</b>                               | ZZZ = code for Mutually defined  |
|  | <b>C955</b>           | <b>ATTRIBUTE TYPE</b>               | Not used          |  |  |
|  | <b>C956</b>           | <b>ATTRIBUTE DETAILS</b>            |                   |  |  |
|  | 9019                  | Attribute, coded                    | Must contain      | <b>37</b>                                | 37 = code for Contact telephone number                                   |
|  | 1131                  | Code list qualifier                 | Must contain      | <b>2</b>                                 |  |
|  | 3055                  | Code list agency                    | Must contain      | <b>IR</b>                                |  |
|  | 9018                  | Attribute                           | Must contain      | Contact telephone number - format an..35 |  |
| <b>EDIFACT example: ATT+ZZZ++37:2:IR:01234 987654'</b> |                       |                                     |                   |  |  |
| <b>DTM – Date and Time</b>                             |                       |                                     | Mandatory Segment |  |  |
|  | <b>C507</b>           | <b>DATE/TIME/PERIOD</b>             |                   |  |  |
|  | 2005                  | Date period qualifier               | Must contain      | <b>43</b>                                | 243 = code for Date of Message   |
|  | 2380                  | Date period                         | Must contain      | Date of Message - format CCYYMMDD        |  |
|  | 2379                  | Date period format qualifier        | Must contain      | <b>102</b>                               | 102 = code for format CCYYMMDD   |
| <b>EDIFACT example: DTM+243:20170406:102'</b>          |                       |                                     |                   |  |  |
| <b>DTM – Date and Time</b>                             |                       |                                     | Mandatory Segment |  |  |
|  | <b>C507</b>           | <b>DATE/TIME/PERIOD</b>             |                   |  |  |
|  | 2005                  | Date period qualifier               | Must contain      | <b>166</b>                               | 166 = code for Tax year  |
|  | 2380                  | Date period                         | Must contain      | <b>22017</b>                             | 2017= Tax year end   |
|  | 2379                  | Date period format qualifier        | Must contain      | <b>602</b>                               | 602 = code for format CCYY   |
| <b>EDIFACT example: DTM+166:2017:602'</b>              |                       |                                     |                   |  |  |

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| Segment Name                             | EDIFACT Element Name. | Segment Content           | Contents          |   | Notes   |
|--|-----------------------|---------------------------|-------------------|---|---|
| <b>UNS – Section Identifier</b>          |                       |                           | Mandatory Segment |   |   |
|  | 0081                  | Section Identifier        | Must contain      | <b>D</b>  | D = code for Detail   |
| <b>EDIFACT example: UNS+D'</b>           |                       |                           |                   |   |   |
| <b>UNS – Section Identifier</b>          |                       |                           | Optional Segment  |   |   |
|  | 0081                  | Section Identifier        | Must contain      | <b>S</b>  | S = code for Summary  |
| <b>EDIFACT example: UNS+S'</b>           |                       |                           |                   |   |   |
| <b>TAX – Tax Details</b>                 |                       |                           | Mandatory Segment |   | <b>Required to qualify following MOA segment</b>                      |
|  | <b>5823</b>           | <b>TAX DETAILS</b>        | Must contain      | <b>9</b>  |   |
|  | <b>C241</b>           | <b>DUTY/TAX/FEE TYPE</b>  |                   |   |   |
|  | 5153                  | Tax type, coded           | Must contain      | <b>113</b>  | 113 = code for Total benefits liable to Class 1A NICs from forms P11D |
|  | 1131                  | Code list qualifier       | Must contain      | <b>0</b>  |   |
|  | 3055                  | Code list agency          | Must contain      | <b>IR</b>   |   |
| <b>EDIFACT example: TAX+9+113:10:IR'</b> |                       |                           |                   |   |   |
| <b>MOA – Monetary Amount</b>             |                       |                           | Mandatory Segment |   |   |
|  | <b>C156</b>           | <b>MONETARY AMOUNT</b>    |                   |   |   |
|  | 5025                  | Monetary amount qualifier | Must contain      | <b>ZZZ</b>  | ZZZ = code for Mutually defined                                       |
|  | 5004                  | Monetary amount           | Must contain      | Grand total of employee's and employer's contributions -specified in pence – format n..11 |   |
|  | 6345                  | Currency, coded           | May contain       | GBP ( Pounds Sterling )   |   |
| <b>EDIFACT example: MOA+ZZZ:2161200'</b> |                       |                           |                   |   |   |

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Message Implementation Guidelines for Return of Expenses and Benefits Employer's Declaration

| Segment Name                             | EDIFACT Element Name. | Segment Content           | Contents          |  | Notes  |
|--|-----------------------|---------------------------|-------------------|--|--|
| <b>TAX – Tax Details</b>                 |                       |                           | Mandatory Segment |  | <b>Required to qualify following MOA segment</b>   |
|  | <b>5823</b>           | <b>TAX DETAILS</b>        | Must contain      | <b>9</b>   |  |
|  | <b>C241</b>           | <b>DUTY/TAX/FEE TYPE</b>  |                   |  |  |
|  | 5153                  | Tax type, coded           | Must contain      | <b>114</b>   | 114 = code for Class 1A NICs payable   |
|  | 1131                  | Code list qualifier       | Must contain      | <b>10</b>  |  |
|  | 3055                  | Code list agency          | Must contain      | <b>IR</b>  |  |
| <b>EDIFACT example: TAX+9+114:10:IR'</b> |                       |                           |                   |  |  |
| <b>MOA – Monetary Amount</b>             |                       |                           | Mandatory Segment |  |  |
|  | <b>C156</b>           | <b>MONETARY AMOUNT</b>    |                   |  |  |
|  | 5025                  | Monetary amount qualifier | Must contain      | <b>ZZZ</b>   | <b>ZZZ = code for Mutually defined</b>   |
|  | 5004                  | Monetary amount           | Must contain      | Class 1A NICs payable - format n..11, specified in pence | The value given here must be the final amount payable, this is 13.8% of the Total benefits liable to Class 1A NICs from forms P11D including any adjustment amounts provided in TAX2/MOA codes 124 and 125. The calculation should be truncated, e.g. 13.8% of (£21612+£63-£124) = £2974.038 should be truncated to 297403p <b>not</b> rounded to 297404p. |
|  | 6345                  | Currency, coded           | May contain       | GBP ( Pounds Sterling )                                  |  |
| <b>EDIFACT example: MOA+ZZZ:297403'</b>  |                       |                           |                   |  |  |

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| Segment Name   | EDIFACT Element Name. | Segment Content           | Contents         |  | Notes  |
|--|-----------------------|---------------------------|------------------|--|--|
| <b>TAX – Tax Details</b>   |                       |                           | Optional Segment |  | <b>Required to qualify following MOA segment</b>                 |
|  | <b>5823</b>           | <b>TAX DETAILS</b>        | Must contain     | <b>9</b>   |  |
|  | <b>C241</b>           | <b>DUTY/TAX/FEE TYPE</b>  |                  |  |  |
|  | 5153                  | Tax type, coded           | Must contain     | <b>124</b>   | 124 = code for Additional amounts on which Class 1A NICs are due |
|  | 1131                  | Code list qualifier       | Must contain     | <b>10</b>  |  |
|  | 3055                  | Code list agency          | Must contain     | <b>IR</b>  |  |
|  | 5152                  | Duty/tax/fee type         | Must contain     | Description of additional amounts format an..35                                      |  |
| <b>EDIFACT example: TAX+9+124:10:IR:DESCRIPTION OF ADDITIONAL AMOUNTS'</b> |                       |                           |                  |  |  |
| <b>MOA – Monetary Amount</b>   |                       |                           | Optional Segment |  |  |
|  | <b>C156</b>           | <b>MONETARY AMOUNT</b>    |                  |  |  |
|  | 5025                  | Monetary amount qualifier | Must contain     | <b>ZZZ</b>   | ZZZ = code for Mutually defined                                  |
|  | 5004                  | Monetary amount           | Must contain     | Additional amounts on which Class 1A NICs are due - format n..11, specified in pence |  |
|  | 6345                  | Currency, coded           | May contain      | GBP ( Pounds Sterling )  |  |
| <b>EDIFACT example: MOA+ZZZ:6300'</b>                                      |                       |                           |                  |  |  |

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Message Implementation Guidelines for Return of Expenses and Benefits Employer's Declaration

| Segment Name   | EDIFACT Element Name. | Segment Content           | Contents          |  | Notes  |
|--|-----------------------|---------------------------|-------------------|--|--|
| <b>TAX – Tax Details</b>   |                       |                           | Optional Segment  |  | <b>Required to qualify following MOA segment</b>   |
|  | <b>5823</b>           | <b>TAX DETAILS</b>        | Must contain      | <b>9</b>   |  |
|  | <b>C241</b>           | <b>DUTY/TAX/FEE TYPE</b>  |                   |  |  |
|  | 5153                  | Tax type, coded           | Must contain      | <b>125</b>   | 125 = code for Deductible amounts on which class 1A NICs are not due   |
|  | 1131                  | Code list qualifier       | Must contain      | <b>10</b>  |  |
|  | 3055                  | Code list agency          | Must contain      | <b>IR</b>  |  |
|  | 5152                  | Duty/tax/fee type         | Must contain      | Description of deductible amount format an..35   |  |
| <b>EDIFACT example: TAX+9+125:10:IR:DESCRIPTION OF DEDUCTIBLE AMOUNTS'</b> |                       |                           |                   |  |  |
| <b>MOA – Monetary Amount</b>   |                       |                           | Optional Segment  |  |  |
|  | <b>C156</b>           | <b>MONETARY AMOUNT</b>    |                   |  |  |
|  | 5025                  | Monetary amount qualifier | Must contain      | <b>ZZZ</b>   | ZZZ = code for Mutually defined  |
|  | 5004                  | Monetary amount           | Must contain      | Deductible amounts on which class 1A NICs are not due - format n..11, specified in place |  |
|  | 6345                  | Currency, coded           | May contain       | GBP ( Pounds Sterling )  |  |
| <b>EDIFACT example: MOA+ZZZ:12400'</b>                                     |                       |                           |                   |  |  |
| <b>CNT – Control</b>   |                       |                           | Mandatory Segment |  |  |
|  | <b>C270</b>           | <b>CONTROL</b>            |                   |  |  |
|  | 6069                  | Control qualifier         | Must contain      | <b>2</b>   | 2 = code for Number of Line Items in message   |
|  | 6066                  | Control value             | Must contain      | <b>0</b>   | This record is included to conform with the normal message structure. For this message the count is always zero. |
| <b>EDIFACT example: CNT+2:0</b>  |                       |                           |                   |  |  |

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Message Implementation Guidelines for Return of Expenses and Benefits Employer's Declaration

| Segment Name  | EDIFACT Element Name. | Segment Content                      | Contents          |   | Notes |
|---|-----------------------|--------------------------------------|-------------------|---|-------|
| <b>UNT – Message Trailer</b>  |                       |                                      | Mandatory Segment |   |       |
|   | <b>0074</b>           | <b>NUMBER OF SEGMENTS</b>            | Must contain      | message segment count including UNH and UNT segments, format n..6 |       |
|   | <b>0062</b>           | <b>MESSAGE REFERENCE NUMBER</b>      | Must contain      | same value as in UNH, format an..14                               |       |
| <b>EDIFACT example: UNT+24+1'</b>                                       |                       |                                      |                   |   |       |
| Further P11B17 Messages (UNH through UNT segments) may be included here |                       |                                      |                   |   |       |
| <b>UNZ – Interchange Trailer</b>  |                       |                                      | Mandatory Segment |   |       |
|   | <b>0036</b>           | <b>INTERCHANGE CONTROL COUNT</b>     | Must contain      | count of messages in this interchange, i.e. 1                     |       |
|   | <b>0020</b>           | <b>INTERCHANGE CONTROL REFERENCE</b> | Must contain      | same value as 0020 in UNB   |       |
| <b>EDIFACT example: UNZ+1+2'</b>  |                       |                                      |                   |   |       |

### 5.2.1. EDIFACT P11DB Example

An example of a P11DB EDIFACT message can be requested from the HMRC Software Developers Support Team at: [SDSTeam@hmrc.gsi.gov.uk](mailto:SDSTeam@hmrc.gsi.gov.uk).

Withdrawn

## 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.

**HMRC Online Service Helpdesk contact details: 0300 200 3600 or**

[helpdesk@ir-efile.gov.uk](mailto:helpdesk@ir-efile.gov.uk)

### 6.2. Character Set

All EDI data submitted to the HMRC must be within a defined character set. The character 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 HMRC application. The error will be reported to the sender.

### 6.3. Interchange Control References

Each interchange sent by an Employer/Bureau must contain a unique "Interchange Control Reference" in its header.

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

If any problems occur with the transmission or validation of the data prior to it being processed by the HMRC, the ICR will be used to reference the interchange that has failed.

It is essential that the ICR is unique for each P11B17 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.

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 not 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 pairing

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

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

## 6.6. Monetary Values – Calculation of Class 1A NICs Payable

The value of Class 1A NICs payable must be the final amount payable, this is 13.8% of the Total benefits liable to Class 1A NICs from forms P11D including any adjustment amounts provided in TAX/MOA codes 124 and 125. The calculation should be truncated e.g. £96 x 13.8% = £13.248p should be truncated to 1324p **not** rounded to 1325p.

## 6.7. GFF Record Lengths

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 previously unused optional record is produced. As part of your development please ensure all record lengths, especially optional records, are correct

## 6.8. Sending Data to HM Revenue & Customs

The Employer/Bureau is responsible for ensuring transmitted data has been received either by the Value Added Network 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.

## 6.9. 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 HMRC 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 HMRC application.

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

**Withdrawn**

## APPENDIX A – CHARACTER SET

Business data for the GFF or EDIFACT P11B17 message is restricted to the following 56 ASCII characters:

|                        |               |
|------------------------|---------------|
| Letters, upper case    | <b>A to Z</b> |
| Numerals               | <b>0 to 9</b> |
| Space character        |               |
| Full stop              | .             |
| Comma                  | ,             |
| Hyphen/minus sign      | -             |
| Opening parentheses    | (             |
| Closing parentheses    | )             |
| Oblique stroke (slash) | /             |
| Equals sign            | =             |
| Exclamation mark       | !             |
| Quotation mark         | "             |
| Percentage sign        | %             |
| Ampersand              | &             |
| Asterisk               | *             |
| Semi-colon             | ;             |
| Less-than sign         | <             |
| Greater-than sign      | >             |
| Apostrophe             | '             |
| Plus sign              | +             |
| Colon                  | :             |
| Question mark          | ?             |

Any message containing characters outside this specific character set, e.g. # [ ] \ \_ will be classed as an error and will be reported to the sender - see Section 4.9

N.B.

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

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