

Document intended to highlight areas of change. For full solution please refer to the relevant RIM artefacts.

FPS - year-on-year changes between 2019/20 and 2020/21

Data item	Field	Description of change	2019/20 RIM distribution: 2020-v1.0 FPS version: 2020-v1.0	2020/21 RIM distribution: 2021-v1.0 FPS version: 2021-v1.0	2020/21 RIM distribution: 2021-v1.1 FPS version: 2021-v1.1
	Namespace	Changed to reflect new tax year	.../PAYE/RTI/FullPaymentSubmission/19-20/1	.../PAYE/RTI/FullPaymentSubmission/20-21/1	Unchanged
18A	Related Tax Year	Changed to reflect new tax year	19-20	20-21	Unchanged
41	Leaving date	Changed to reflect new tax year	<xsd:minInclusive value="2013-04-06"/>	<xsd:minInclusive value="2014-04-06"/>	Unchanged
43	Payment date	Changed to reflect new tax year	<xsd:maxInclusive value="2020-04-05"/> <xsd:minInclusive value="2019-04-06"/>	<xsd:maxInclusive value="2021-04-05"/> <xsd:minInclusive value="2020-04-06"/>	Unchanged
119	Date scheme ceased	Changed to reflect new tax year	<xsd:maxInclusive value="2020-04-05"/> <xsd:minInclusive value="2019-04-06"/>	<xsd:maxInclusive value="2021-04-05"/> <xsd:minInclusive value="2020-04-06"/>	Unchanged
208	Off-Payroll Worker Subject to 2020 Rules	New data item added	n/a	<xsd:element name="OffPayrollWorker">	Unchanged
209	Total real-time Class 1A NICs due on termination awards or sporting testimonials year to date	New data item added	n/a	<xsd:element name="Class1ANICsYTD">	Unchanged
212	Value of Statutory Parental Bereavement pay (SPBP) year to date	New data item added	n/a	<xsd:element name="SPBPYTD">	Unchanged
214	Date first registered	New data item added	n/a	<xsd:element name="FirstRegd">	Unchanged
211	Zero emissions mileage	New data item added	n/a	<xsd:element name="ZeroEmissionsMileage">	Unchanged
181	Date car was available from	Changed to reflect new tax year	<xsd:maxInclusive value="2020-04-05"/> <xsd:minInclusive value="2019-04-06"/>	<xsd:maxInclusive value="2021-04-05"/> <xsd:minInclusive value="2020-04-06"/>	Unchanged
183	Date car was available to	Changed to reflect new tax year	<xsd:maxInclusive value="2020-04-05"/> <xsd:minInclusive value="2019-04-06"/>	<xsd:maxInclusive value="2021-04-05"/> <xsd:minInclusive value="2020-04-06"/>	Unchanged
184	Date free fuel provided - <b>Correction v1.1</b>	Changed to reflect new tax year	<xsd:maxInclusive value="2020-04-05"/> <xsd:minInclusive value="2019-04-06"/>	<xsd:maxInclusive value="2021-04-05"/> <xsd:minInclusive value="2020-04-06"/>	Unchanged
186	Date free fuel withdrawn - <b>Correction v1.1</b>	Changed to reflect new tax year	<xsd:maxInclusive value="2020-04-05"/> <xsd:minInclusive value="2019-04-06"/>	<xsd:maxInclusive value="2021-04-05"/> <xsd:minInclusive value="2020-04-06"/>	Unchanged
208	Off-Payroll Worker Subject to 2020 Rules	Description change - no schema or validation changes	n/a	Description: Off-Payroll Worker Subject to 2020 Rules	Description: Off-Payroll Worker subject to the rules

**EPS - year-on-year changes between 2019/20 and 2020/21**

Data item	Field	Description of change	2019/20 RIM distribution: 2020-v1.0 EPS version: 2020-v1.0	2020/21 RIM distribution: 2021-v1.0 EPS version: 2021-v1.0	2020/21 RIM distribution: 2021-v1.1 EPS version: 2021-v1.0
	Namespace	Changed to reflect new tax year	.../PAYE/RTI/EmployerPaymentSummary/19-20/1	.../PAYE/RTI/EmployerPaymentSummary/20-21/1	Unchanged
18A	Related Tax year	Changed to reflect new tax year	19-20	20-21	Unchanged
137	No payment dates from	Changed to reflect new tax year	<xsd:minInclusive value="2019-04-06"/>	<xsd:minInclusive value="2020-04-06"/>	Unchanged
137a	No payment dates to	Changed to reflect new tax year	<xsd:maxInclusive value="2020-04-05"/>	<xsd:maxInclusive value="2021-04-05"/>	Unchanged
119	Date Scheme Ceased	Changed to reflect new tax year	<xsd:maxInclusive value="2020-04-05"/> <xsd:minInclusive value="2019-04-06"/>	<xsd:maxInclusive value="2021-04-05"/> <xsd:minInclusive value="2020-04-06"/>	Unchanged
	EPS cannot be empty	Error 7913 reworded	On an Employer Payment Submission there must be an entry in at least one of [NOPAYMENTFORPERIOD], [PERIODOFINACTIVITY], [EMPLOYMENTALLOWANCEINDICATOR], [RECOVERABLEAMOUNTSYEARTODATE], [APPRENTICESHIPLEVY], [ACCOUNTINFORMATION] or [FINALSUBMISSION]. Please check.	On an Employer Payment Submission there must be an entry in at least one of [NOPAYMENTFORPERIOD], [PERIODOFINACTIVITY], [EMPLOYMENTALLOWANCEINDICATOR], [DEMINIMISSTATEAID], [RECOVERABLEAMOUNTSYEARTODATE], [APPRENTICESHIPLEVY], [ACCOUNTINFORMATION] or [FINALSUBMISSION]. Please check.	Unchanged
206	Value of Statutory Parental Bereavement Pay recovered year to date	New data item added	n/a	<xsd:element name="SPBPRecovered">	Unchanged
207	Value of NIC compensation on Statutory Parental Bereavement Pay year to date	New data item added	n/a	<xsd:element name="NICCompensationOnSPBP">	Unchanged
	Recoverable Amounts YTD group	Error 7912 reworded	There must be an entry in at least one of [SMPRECOVERED], [SPPRECOVERED], [SAPRECOVERED], [SHPPRECOVERED], [NICCOMPENSATIONONSMP], [NICCOMPENSATIONONSPP], [NICCOMPENSATIONONSAP], [NICCOMPENSATIONONSHPP] or [CISDEDUCTIONSSUFFERED] if [RECOVERABLEAMOUNTSYEARTODATE] is present. Please check.	There must be an entry in at least one of [SMPRECOVERED], [SPPRECOVERED], [SAPRECOVERED], [SHPPRECOVERED], [SPBPRecovered], [NICCOMPENSATIONONSMP], [NICCOMPENSATIONONSPP], [NICCOMPENSATIONONSAP], [NICCOMPENSATIONONSHPP], [NICCOMPENSATIONONSPBP] or [CISDEDUCTIONSSUFFERED] if [RECOVERABLEAMOUNTSYEARTODATE] is present. Please check	Unchanged
166	Employment Allowance Indicator	Error condition 7940 added	n/a	[DEMINIMISSTATEAID] must be present if [EMPLOYMENTALLOWANCEINDICATOR] equals 'yes'.	Unchanged
199	Employer is in the agriculture sector	New data item added	n/a	<xsd:element name="Agri">	Unchanged

200	Employer is in the fisheries and aquaculture sector	New data item added	n/a	<xsd:element name="FisheriesAqua">	Unchanged
201	Employer is in the road transport sector	New data item added	n/a	<xsd:element name="RoadTrans">	Unchanged
202	Employer is in the industrial sector	New data item added	n/a	<xsd:element name="Indust">	Unchanged
203	State aid rules do not apply to Employer	New data item added	n/a	<xsd:element name="NA">	Unchanged
204	Amount of De minimis State aid (in claim year and previous 2 years) in Euros	New data item added	n/a	<xsd:element name="Aid">	Unchanged
205	Currency of amount of De minimis State aid - always Euros	New attribute added	n/a	<xsd:attribute name="Cur">	Unchanged

**NVR - year-on-year changes between 2018/19 and 2019/20**

Data item	Field	Description of change	2019/20 RIM distribution: 2020-v1.0 NVR version: v1.2	2020/21 RIM distribution: 2021-v1.0 NVR version: v1.2	2020/21 RIM distribution: 2021-v1.1 NVR version: v1.2
	ALL	Unchanged	Unchanged	Unchanged	Unchanged