The background of the cover features several decorative, flowing blue curves of varying thicknesses and shades, ranging from light blue to dark blue, creating a sense of movement and depth.

Sage Payroll eFiling Client 2009/10

Installation & Users Guide

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Overview

About This Guide

This User Guide provides you with an overall view of the Payroll eFiling Client. It explains the features of the client and shows you how to carry out the key tasks.

Conventions Used in this Guide

The following format conventions have been used throughout this guide:

- When you are required to make a selection with the mouse, you will be instructed to “select” or “click”.
- When you are required to type data in text boxes, you will be instructed to “type in” the information.

Introduction

Since 2005 all large (250 or more employees) companies must file their payroll end-of-year returns (P14 and P35) electronically using online filing. You, or your agents, can use either EDI or the Internet to file your returns. (Magnetic Media is not classed as a means of filing end-of-year returns electronically.) The Sage Payroll eFiling Client is a means of filing your end-of-year returns, with the HM Revenue & Customs (HMRC) submission service, via the Internet using the Government Gateway.

All medium-sized (50 to 249 employees) companies have had to file their returns electronically since 2006, and all small (less than 50 employees) companies from 2010.

Warning From **6 April 2009**, all employers with 50 or more employees **must** file their in-year returns online. The Sage 1000/Line 500 Payroll along with the eFiling Client gives you the ability to submit starter and leaver P45 (Parts 1 and 3) and P46 documents using online submission.

Note It is assumed above that a company has a single PAYE reference number, if you have more than one PAYE scheme the definitions above relate to each scheme, not the total number of employees.

For the first time in 2005, HMRC allowed multi-part electronic submissions of the P14 and P35 year-end returns. This not only means that P14s can be submitted in several parts e.g. one for each payroll, but also that the P14s and the P35 can be submitted separately. You will therefore be able to submit several batches of P14s and a single P35, using the Internet service, EDI, or a combination of the two. HMRC will hold each batch in a 'holding area' until the whole return is received. The end-of-year submission is not complete until all the P14s and the P35 have been correctly submitted. Where all the P14s and the P35 data are submitted in a single file the validation will be done on the file as a whole. Where the submission is in fragments there will be some validation on each fragment as it is received but full validation will not be completed until all the fragments have been received. (HMRC will not send a response message to a sole P35 part because there is nothing for it to consolidate with.)

Each part sent will have a unique identifier. While the parts of a multi-part submission are sitting in the 'holding area', they can be replaced at any time by a 'duplicate' submission that may, for example, contain corrections. The duplicate submission must bear the same unique identifier as the original submission. The duplicate submission does not have to be submitted using the same media. The same is applicable for a previously rejected P35-part.

Once the whole return has been submitted, checked and validated by HMRC you cannot make any duplicate submissions; you must send an amendment detailing just the differences.

Note The Sage Line 500 payroll does not support EDI submissions, but if you have other payroll systems that do, you can submit a mix of EDI and Internet P14 fragments.

You can submit test submissions that are processed in exactly the same way as live submissions, up to and including final validation. However, no further processing is undertaken, and no HMRC systems are updated. All responses, whether for success or failure, are identical to those received for live submissions. It is primarily intended for you to check the validity of your live data and to test your procedures or train staff. Your test and live submissions must both be made to the same, main, Government gateway. There is a second gateway, known as the Test Gateway which is used by Sage and its Business Partners to make test submissions of completely fictitious data, you should not use it to test your real data.

From 6 April 2009, large and medium-sized employers, i.e. those with 50 or more employees, **must** file their in-year returns **online**. The Sage 1000/Line 500 Payroll gives you the ability to submit starter and leaver P45 (Parts 1 and 3) and P46 documents using online submission.

Note Because of the changes to National Insurance Contributions from April 2009 the format of the P14 submission changes for 2009/10. The Earnings Threshold (ET) to Upper Earnings Limit (UEL) figures are replaced with ET to Upper Accrual Point (UAP) and UAP to UEL figures.

Summary of Features

The eFiling Client is a stand-alone Windows program, which allows you to select the XML files produced by the Sage 1000/Line 500 payroll applications. It transforms those XML files to the HMRC XML file format. When an input file is selected for submission, the test submission indicator is set automatically.

When files are submitted any errors returned by the HMRC web service are reported and saved to a log file. The client then determines whether the error is in the transmission of the document, or in the data itself. Any errors in the content of the data, e.g. incorrect tax codes, will need to be corrected at source and the creation, transformation and submission process will need to be repeated. If the data does not need to be corrected, for example where the file was incorrectly transmitted, then the program will allow the retransmission of the file.

File Names

The Sage 1000/Line 500 payroll system will create files with names in the following formats:

Complete submission file names:

`py<yy>p35_14_<scheme reference>_<seq no>.xml`

The <yy> represents the payroll year. This will be 07 for 2007/8 submissions.

The <scheme reference> in the file name will be obtained from the 'Tax Reference' field in the payroll company settings.

- If the fourth character of the Tax reference is a forward slash, it will be replaced with an underscore in the scheme reference in the file name (e.g. 123/A1234 becomes 123_A1234).
- If the fourth character in the Tax reference is not a forward slash, an underscore will be inserted into the fourth position of the scheme reference in the file name (e.g. 123A1234 becomes 123_A1234).
- Any other non-alphanumeric character in the Tax reference will be replaced with an underscore in the scheme reference in the file name.

The <seq no> is a 3-digit sequence number which can be used to keep file names unique. So, if a file with the same year and scheme reference is generated a second time, the sequence number will be set to 002 on the second file. The sequence number is not included anywhere in the xml file submitted to HMRC, so any subsequent submissions simply replace those made previously.

P14 part file names:

```
py<yy>p14_<scheme reference>_<unique id>_<seq no>.xml
```

The <unique id> is the Unique ID that you will be asked for when creating a P14 part submission and can have up to 12 characters. This could be the payroll name or some other meaningful way of identifying this P14 part submission from any others.

P35 part file names:

```
py<yy>p35_<scheme reference>_<seq no>.xml
```

P45 Part 1 file names:

```
P451-<company>-<yymmdd>_<run suffix>
```

<yymmdd> refers to the date the file was created. The first file produced on any given day will not have a suffix (e.g. P451-demo_co-070401) but the second and subsequent files produced on a given day will have a suffix (e.g. P451-demo_co-070401_1, P451-demo_co-070401_2 etc).

P45 Part 3 file names:

```
P453-<company>-<yymmdd>_<run suffix>
```

P46 file names:

```
P46-<company>-<yymmdd>_<run suffix>
```

Installation

Installation Prerequisites

Warning The HMRC XML file format has changed since the Payroll 2008 release of the eFiling Client so you should uninstall the Payroll 2008 eFiling Client before installing the Payroll 2009 version. You cannot use the Payroll 2008 eFiling Client to submit your 2009/10 end-of-year returns.

Software Requirements

The following software must be installed on your system before you install the eFiling Client:

- Sage Internet Submissions Client
- Microsoft Operating system: Windows 98 / Millennium Edition (Me) / 2000 / XP Home / XP Professional / Server 2003 / Server 2008
- Microsoft .NET Framework 2.0 Package *
- Microsoft Visual J# .NET Redistributable Package *
- Microsoft Internet Explorer v5.01 or above

* If you do not have the Microsoft .NET Packages installed on your machine before installing the eFiling Client, we include them on the CD and you will be prompted to install them before you can continue with the client installation.

Hardware Requirements

Processor	133-MHz Intel Pentium-class processor
Memory	256 MB of RAM, 512 MB recommended
Hard Disk	500 MB of hard disk space needed, plus approx.200 MB for each year's records (dependent on the number of employees and number of failed submissions stored)
Display	800 x 600 or higher-resolution display with 256 colours
Input Device	Microsoft mouse or compatible pointing device
Internet connection	

Although transforming and submitting xml files only needs a PC of modest specification, viewing formatted xml files demands much more resource and should only be tried on well specified machines. This is true whether you use Internet Explorer or the eFiling client to view them. (We would recommend the client PC has a minimum of 1GB combined actual and virtual memory available to view formatted xml files.) Because of this the client will warn you when viewing xml files larger than 1Mb. If you do have performance problems viewing formatted xml files you can view them, without formatting, using Windows Notepad or WordPad, if necessary.

Installation Procedure

To run the installation

Note If the installer finds an existing copy of the eFiling Client, it will ask you to remove the old copy, before it can install the new version.

1. Installer menu

Run **autorun.exe** from the root directory of the CD if the automenu has not been launched. Select **eFiling Client** from the menu to launch the installer.

2. Welcome Screen

The introduction screen needs no user input.

Click **Next>**

3. License Agreement

You should read the Licence Agreement in full.

The **Next>** button will be disabled. Select **I Agree** if you agree with the terms. You will then be able to click **Next>** to continue.

If you do not accept the terms select **I Do Not Agree** and click **Cancel**; the installer will return you to the Installer Menu and install nothing.

4. Select Installation Folder

- Type in the directory in which to install the eFiling Client. If you do not wish to install in the default directory provided you can click **Browse** and select an alternative directory.
- You can also check the space on each disk on your machine by clicking **Disk Cost....** You will see a screen containing information on the space available on each disk and the space needed for this installation.
- You can install the eFiling Client so only you can use it. Do this by accepting the default of **Just me**. If you wish to allow anyone who uses your computer to use this tool, select **Everyone**.

Click **Next>**

If you click **<Back** you will return to the License Agreement screen. If you click **Cancel** the installer will ask you to confirm your intention to exit the installation and return you to the installer menu. It will not install anything.

5. Confirm Installation

Click **Next>** to start the installation.

If you click **<Back** you will return to the Select Installation Folder screen. If you click **Cancel** the installer will ask you confirm your intention to exit the installation and return you to the installer menu. It will not install anything.

6. Settings

You will need to move the P14/P35 XML files produced by the Sage payroll programs to a local **Input Directory**. You can accept the default of **C:\temp\XmlFiles** or type in the name and path of your preferred directory. The directory you select should exist. It is possible create a new directory if you use the New Folder button in the browse window.

Note We recommend that you do not use the same directory for your P14/P35 files as you do for your P45/P46 files.

You should also accept the default URL of the Live **Gateway Submission Server** (<https://secure.gateway.gov.uk/submission>) and leave the **Test Gateway** checkbox clear:

Warning There should never be a need to change these values, we provide the ability to do so as a safety measure to aid the swift resolution of any major transmission problems met by you or HMRC.

The larger the file that you submit, the longer it will take the gateway to process and respond, the client polls the gateway repeatedly until it receives a response. The **Maximum Number of Polls** setting controls the number of attempts the client will make before asking you whether to carry on waiting for responses or to stop now and collect the responses later. The default setting of 10 means the client will try for a few minutes before asking you, the maximum setting of 1000 will allow the client to try for a few hours.

Because there could be a communication breakdown between your client PC and the Government Gateway, the eFiling client times out if it does not receive an acknowledgement from the gateway. However, large files submitted using slow connections may exceed the time-out period. The **Timeout (secs)** default (and minimum) setting of **100** seconds should be enough for most users and there should be no need to amend it during installation.

Click **Next** to enter these settings. Clicking **Cancel** will ignore any changes made and continue with the default values.

7. Application Settings

Application Settings Tab

Application name and **Version** are defaulted by the installer.

Serial Number and **Activation Key** are reserved for future use.

Application path is the installation path already used, so there is no need to change it.

Data path; you will need to move the P45/P46 XML files produced by the Sage payroll programs to a local directory. You can accept the default or type in the path of your preferred directory.

Note We recommend that you do not use the same directory for your P45/P46 files as you do for your P14/P35 files.

Submission Credentials Tab

User name and **Password** are those sent to you on a card by HMRC to gain access to the Government Gateway. These fields are mandatory.

Type in the **Contact details** of the person the HMRC should contact in case of problems with submissions.

If you are submitting files for another company, tick the **Agent submission?** checkbox and type in the **Agent Details** for your company.

Click **Next** to enter these settings. Clicking **Cancel** will ignore any changes made and continue with the default values.

Click **Finish** to begin the installation. Clicking **Cancel** will ignore any changes made and return you to the Settings screen.

8. Installation Complete

The final screen confirms the installation has completed successfully.

Click **Close** to complete the installation and return to the installer menu.

Using the eFiling Client

Introduction

Tabs

There are separate tabs for **P14/P35** and **P45/P46** document processing. The differences between the two tabs reflects the different requirements of year-end document processing and in-year document processing.





Columns

The width of the columns in the grids can be adjusted by placing the cursor in the column heading row, above a column grid line, and dragging the mouse left or right when it becomes a double-ended arrow.

Clicking on the Name or Status column heading will sort the table by the values in that column, clicking again will reverse the order.

To set a checkbox in the columns it is necessary to click on it once to select it, subsequent clicks will then tick it or clear it as appropriate.

Tool Bar

-  Select and add a document
-  Submit selected documents
-  View details of the current document
-  eFiling Client settings

File Menu

Settings

Displays the P14/P35 Settings dialog box, allowing you to change the Input directory for the P14/P35 XML files or the URL of the Government Gateway Submission Server.

Application Settings

Displays the P45/P46 Settings dialog box which has two tabs:

Application Settings which allows you to change the Data path for the P45/P46 XML files.

Submission Credentials which allows you to set the HMRC submissions gateway user and password, the details of the person the HMRC should contact in case of problems and the details of any payroll agent involved in submitting the files to the gateway.

Exit

Will close the eFiling Client immediately, there are never any unsaved changes.

Documents Menu

Add...

Displays the xml files in the Input Directory, from which you can select a file to add.

Submit

Starts the submission process for every document that has its 'Selected' checkbox ticked.

View...

Displays the document details window with tabs to view:

- XML - the document transformed into the HMRC XML format.
- Last Response - details of the last response from the Government Gateway, in XML format.
- Log - details of all activities relating to the document.

Help Menu

About...

If you select this menu item, the copyright and version details are displayed.

Using the Client

When the client is installed it creates a directory structure beneath the installation directory (default is C:\Program Files\Sage\Sage Payroll eFiling Client). It uses a directory for each tax year e.g. PY_08_09 for the 2008/9 tax year. Folders will subsequently be created for each input file added which will hold the xml files and the log. The client uses the current system date to decide which folder's contents to display initially, so for example on 31/12/2009 it will display the contents of the PY_08_09 folder by default, but the following day, 01/01/2010, it will be the PY_09_10 folder.

The term 'document' is used in the client and throughout this document as a generic term for the folder created when adding an input file, and all files it contains.

Settings

The settings window allows you to set the source and target locations for P14/P35 documents:

- The default **Input Directory**, where the raw XML files created by payroll programs can be found. This could be the installation default of c:\temp\xmlfiles, to which you have copied the files from the payroll server, or if the client and payroll server are on a Windows network it could be the company directory of your payroll company.
- The URL of the **Gateway Submission Server**, where the transformed XML files will be submitted e.g.
<https://secure.gateway.gov.uk/submission>
- The **Test Gateway** checkbox should be left clear:

Warning There should never be a need to change the values of the url or the checkbox, the ability to do so is provided as a safety measure to aid the swift resolution of any major transmission problems encountered by yourselves or HMRC.

- The larger the file that you submit, the longer it will take the gateway to process and respond, the client polls the gateway repeatedly until it receives a response. The **Maximum Number of Polls** setting controls the number of attempts the client will make before asking you whether to carry on waiting for responses or to stop now and collect the responses later. The default setting of 10 means the client will try for a few minutes before asking you, the maximum setting of 1000 will allow the client to try for a few hours.

Note The Government Gateway may become very busy at times so the HMRC recommendation is:
Small returns (<5Mb): poll 2-3 times at 30 second intervals, then if no confirmation try again the following day.
Large returns: poll once in case of immediate error, then again 2 hours later, then if no confirmation try again the following day.

- Because there could be a communication breakdown between your client PC and the Government Gateway, the eFiling client times out if it does not receive an acknowledgement from the gateway. However, large files submitted using slow connections may exceed the time out period, the **Timeout (secs)** default (and minimum) setting of **100** seconds should be ample for the majority of users. If a submission fails with a transmission error and the document's log says "Error: The operation has timed-out" then you can increase the timeout period in 10 second increments until you find a setting that allows the document to be submitted.

Application Settings

The application settings window has two tabs:

Application Settings

- The entries for **Application Name**, **Version** and **Application Path** are displayed for reference purposes.
- **Serial Number** and **Activation Key** are displayed, but these fields are not used in the current version of the client.
- The default **Data Path**, where the raw P45/P46 XML files created by payroll programs can be found. This could be the installation default of `c:\Program Files\Sage\Sage Payroll eFiling client\P45_P46`, to which you have copied the files from the payroll server.

Note We recommend that you do not use the same directory for your P45/P46 files as you do for your P14/P35 files.

Submission Credentials

- **User name** and **Password** are those issued to you by HMRC to access the submissions gateway.
- The **Contact details** of the person the HMRC should contact in case of problems with submissions can be set.
- If you are a payroll agent submitting files on behalf of another company, the **Agent submission?** checkbox should be ticked and **Agent Details** should contain the details of your company.

P14/P35 Submissions

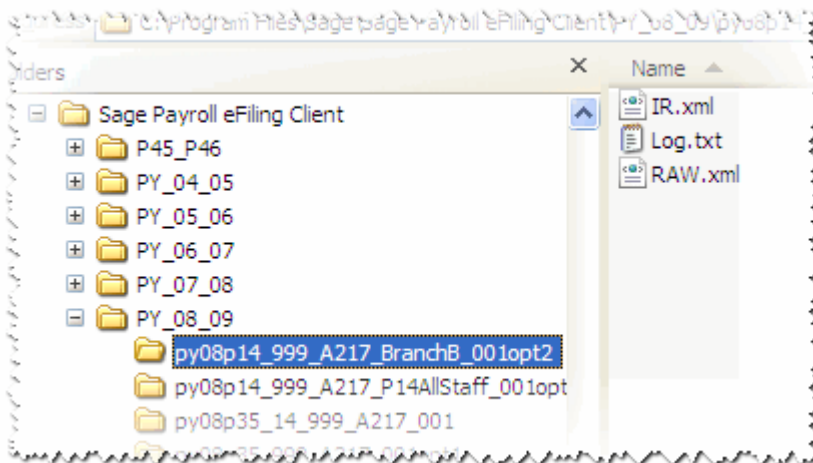
Adding Documents

Clicking the Add button on the P14/P35 tab will display a list of the raw XML files in the Input Directory, from which you can select a file and click Open. In the main Client window the document name is displayed without the xml suffix, its Test indicator is set to Yes and its Status set to 'Document not sent'.

Warning You will not be allowed to select a P14/P35 file that is not for the currently selected year

When you add a document:

- a folder with the same name (without the xml suffix) is created in the appropriate year folder
- a copy of the original file is saved with the name "RAW.xml"
- a copy of the file transformed into the HMRC format is saved with the name "IR.xml"
- a log file ("Log.txt") is created for the document.



By default, documents are listed in the order that they are added, they can be displayed in Name or Status order by clicking on the appropriate column title.

Submitting Documents

Once a file has been added you cannot remove it, amend its name or status, you can only change its checkboxes:

- **Test** submission status - test submissions (whether complete or in parts, current year or past year). Files will be submitted, processed and validated, by HMRC, in exactly the same way as a live submission, but no files are updated by HMRC. This allows you to check your data and/or your procedures before making live submissions.

Successful test submissions will receive the following responses:

- '9004: The EOY Return has been processed and passed full validation' and,
- '9001: This submission would have been successfully processed if sent under non test conditions'

Remember you still need to send your actual Employer Annual Return using a live submission in order for it to be processed..

Note The facility to make test submissions may be withdrawn by HMRC during periods of peak activity, e.g. close to the final submission date.

- **Zip** file compression status - this allows you to compress large files. It has no effect on P35 part submissions and little effect on complete or P14 part submissions that do not have large numbers of P14s. It is only of real benefit for files with a large number of P14s.

Note The Government Gateway has a message size restriction for submissions made using the Internet services for PAYE of 25Mb (approximately 40,000 P14s in an unzipped file or approximately 200,000 P14s in a zipped file).

- **Selected** indicator - this allows you to select files for submission.

When you submit a document:

- The status changes to '*Sending document*'.
- If the Zip checkbox is ticked an IR_ZIP.xml file is created.
- The IR.xml, or the IR_ZIP.xml, file is sent to the Government Gateway
- When the file has been successfully processed and validated by HMRC, the status changes to '*Document delivered*'
- The document's log is updated with appropriate messages.
- All of the responses from the gateway are stored in the document's folder and the last one received is displayed in a Submission Response or Last Response tab in the document viewer.

P45/P46 Submissions

Adding Documents

Clicking the Add button on the P45/P46 tab will display a list of the raw XML files in the Input Directory, from which you can select a file and click Open. In the main Client window the document name is displayed without the xml suffix, its Status is set to 'Document not sent' and its document Type shown:

- 1 - P45 (Leaver)
- 2 - P45 (Starter)
- 3 - P46
- 4 - P46 Car

When you add a document:

- a folder with the same name (without the xml suffix) is created in the appropriate year folder
- a copy of the file transformed into the HMRC format is saved with the name "IR.xml"
- a log file ("log.txt") is created for the document.

By default, documents are listed in the order that they are added, they can be displayed in Name or Status order by clicking on the appropriate column title.

Submitting Documents

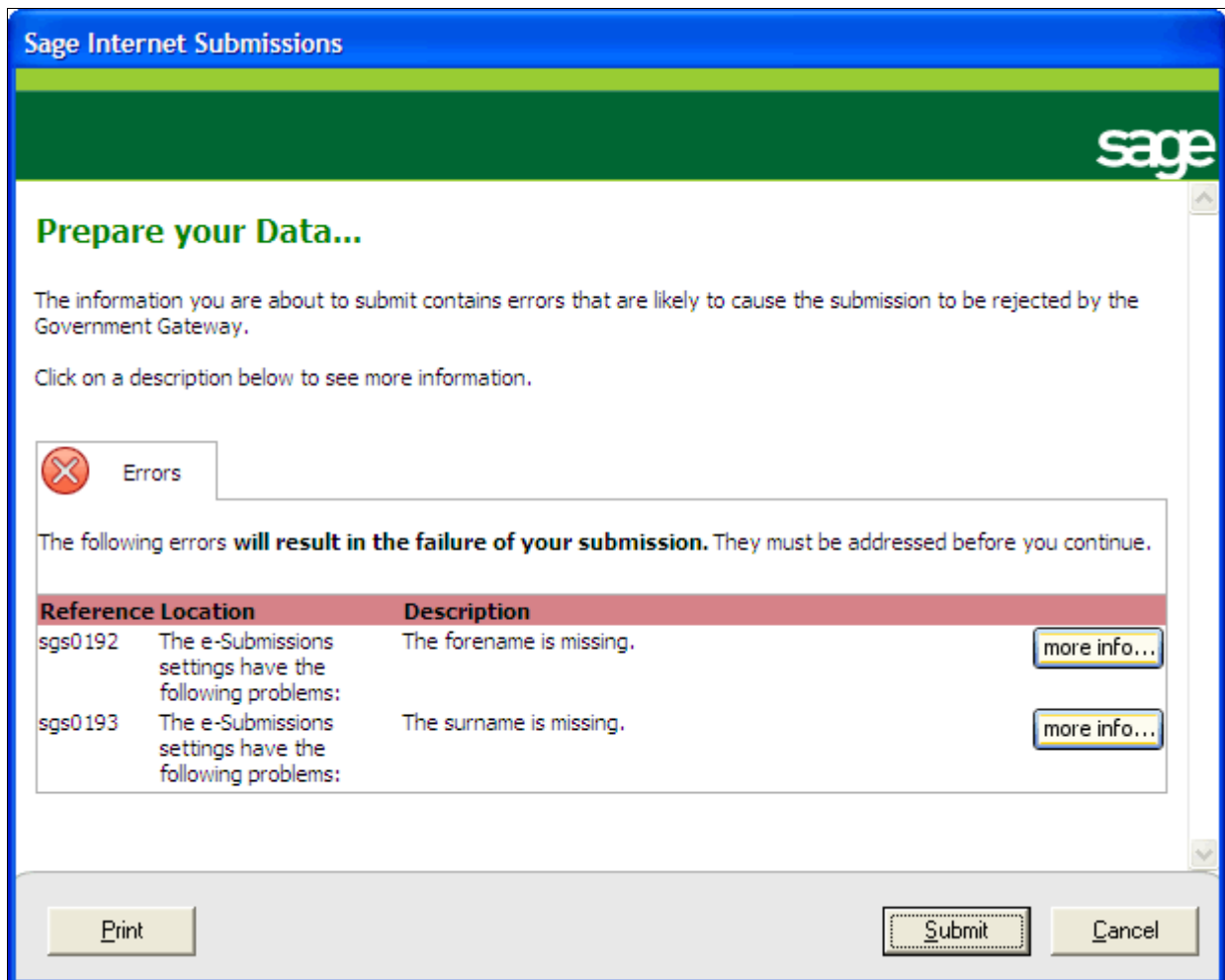
Once a file has been added you cannot remove it, amend its name or status, you can only change its checkbox:

- **Selected** indicator - this allows you to select files for submission.

The client allows you to select multiple P45/46 documents for submission. It submits one document after the other starting with the first selected document. The status of the document being submitted will be updated after that document has gone through the submission process and the client will move on to the next selected document and submit that.

When you submit a document:

- Your HMRC login details and Tax reference will be displayed for you to confirm
- The data in the IR.xml file is validated by the client and errors and warnings will be displayed, allowing you to decide whether to continue with the submission or to cancel it and correct the data.



- The IR.xml file is sent to the Government Gateway
- When the file has been successfully processed and validated by HMRC, the status changes to 'Document delivered'
- The document's log is updated with appropriate messages.

All of the responses from the gateway are stored in the document's folder and the last one received is displayed in a Submission Response or Last Response tab in the document viewer.

Errors

If there is any technical problem with the submission, you cannot connect to the gateway or it does not respond for example, the document status is changed to '*Transmission error*' and an entry is added to the log. Documents with a status of '*Transmission error*' can be reselected and re-submitted without any further processing. If a submission fails with a transmission error and the document's log says "Error: The operation has timed-out" then you can increase the timeout period in 10 second increments until you find a setting that allows the document to be submitted. If a document with a transmission error does not receive an error message from the Gateway, then the next time you start the client, the document status will simply show as '*Document not sent*'.

If the file fails the HMRC validation tests then the document status is changed to '*Business error*' and an entry is added to the log. Instead of a Submission Response tab being added to the document viewer an Error XML tab is added which displays the contents of the validation errors reported by HMRC.

Business errors should be corrected using the relevant payroll program and the whole document generation and transmission process repeated.

Document statuses

Status	Description	Action required
Document not sent	The document has been converted to the HMRC format, but not submitted yet.	You can select and submit the document to the Government Gateway.
Sending document	The program is sending the document	Wait
Submission stopped - Resubmit to collect responses	The file reached the Maximum Number of Polls setting and you chose stop waiting and collect the responses later.	Reselect and resubmit the document to collect the responses if they are ready.
Transmission error	Error(s) occurred during the attempt to send the document, or during the communication with the Government gateway e.g. no connection to internet	You can try to submit the document again if the problems have been resolved
Business error	Error(s) occurred during the processing of the document by the HMRC e.g. invalid document or data format	You should: Amend document in the payroll programs Generate a new file with the same unique identifier Move the file to the PC where eFiling Client is installed Add the file to the list Submit document
Document delivered	Document has been successfully delivered to and processed by the Government Gateway.	None

Viewing Documents

You can select a document for viewing at any time, move the pointer to the required document and select View.

The viewer has tabs for:

- XML - The document transformed into the HMRC xml format (See warning below)
- Submission Response / Last Response / Error XML - Shows the Submission Response file, received from the Government Gateway, if the submission was successful, the Error file if it was unsuccessful or the last response if neither of those was received.

- Log - The Log shows all of the activities relating to the document, it keeps track of:
 - The date and time when the document was submitted and whether it was at Test status or zipped.
 - What the Response(s) from the Gateway were
 - Status changes to the document

Examples of the entries in the log file:

- “Document xxx.xml added to Payroll 08_09”
- “Document Transformed Correctly”
- “Document set to Test Status”
- “Submitting document xxx.xml to url...”
- “Response SUBMISSION_ACKNOWLEDGEMENT received and saved to...”
- “Message DELETE_REQUEST created...”
- “Response DELETE_RESPONSE received and saved to...”
- “Response SUBMISSION_RESPONSE received and saved to...”

Warning When viewing XML files larger than 1Mb, a warning will be displayed by the client. This is because it takes a lot of machine resources to display formatted xml files. It is recommended that you do not try to view any formatted xml files on a PC with less than 512 Mb of virtual memory, and xml files larger than 1Mb should not be viewed on PCs with less than 1Gb of virtual memory. The processor architecture and speed will also have a bearing and a Pentium 4 is recommended as a minimum.

Data Validation Rules

P14/P35 Validation of Signals

Element	Validation
Return Type	Must be completed with one of the following Original or Amended, depending on the return
Submission Type	Must be completed with one of the following – Complete, P14Part or P35Part depending on the type of submission A complete return must include P14's and a P35. If submission type = 'complete' then no subtotals are required. If submission type is 'P35Part' no P14(s) should be contained If submission type is 'P14Part' no P35 should be contained
Unique ID	Must use allowed characters: A-Za-z0-9 ~!"@#\$%&'()*+,-./:;<=>?[\^_{}£€]*
Number Of Parts	Numeric characters Value must be within 001 – 999. Only required if submission type is P35Part This figure should equal the number of P14Parts contained in the overall submission
IR Mark	Not used
CompressedPart	Must contain a data-stream <P14>(s) which have been compressed using zip or gzip and base 64 encoded
CompressedPart Type	Must be 'zip' or 'gzip'

P14/P35 Employer Details

Element	Validation
IR Office Number	Numeric characters in the range 001 – 999
IR Office Reference	1st character must not be a space Max field length of 10 characters
Period End	Designated character set denoting the tax year ended.
Employer Name	First character must not be a space

P14 Details

Element	Validation
National Insurance Number (NINO)	<p>The NINO should be in the format</p> <ul style="list-style-type: none"> characters 1 & 2 must be alpha . characters 3 – 8 must be numeric. character 9 must be alpha in the range A –D or a space. <p>Characters 1 & 2 must be one of the issued National Insurance Number prefixes</p>
Date of Birth (DOB)	<p>Must be completed if the National Insurance Number is not known.</p> <p>If both DOB and NINO are not known default of 01/01/1901 must be used</p> <p>Must be a valid calendar date in the appropriate format (dd/mm/yyyy)</p>
Gender	<p>Must be completed if the National Insurance Number is not known.</p> <p>Must be male or female.</p> <p>Must be completed where “SMP” field greater than “0”.</p>
National Insurance Category (NICs)	<p>There must be between 1 and 4 NIC table letters shown on each P14.</p> <p>Valid table letters are: A,B,C,D,E,F,G,H,J,K,L,N,O,Q,R,S,T,V,W,X and Z</p> <p>If Employee's Gender is Male the “NI Category” must not contain “B”, “E”, “G”, “K”, “O”, or “T”.</p>
Employee's Works Number:	<p>If present, use allowed characters: A-Za-z0-9 ~!"@#\$%&'()*+,-./:;<=>?[\^_{}£€]*</p> <p>Maximum 20 characters</p>
Surname	<p>First character must be alpha.</p> <p>Remaining characters must be in the allowed characters: A-Za-z0-9 ,./&-'</p>
Forename 1	<p>First character must be alpha.</p> <p>There can be no spaces.</p> <p>Remaining characters must be in the allowed characters:A-Za-z'</p>
Forename 2	<p>First character must be alpha.</p> <p>There can be no spaces.</p> <p>Remaining characters must be in the allowed characters:A-Za-z'</p>
Address	<p>If present, first line is mandatory, remaining three lines are optional</p> <p>If present, use allowed characters: A-Za-z0-9 ~!"@#\$%&'()*+,-./:;<=>?[\^_{}£€]*</p>

Element	Validation
Post Code	<p>If present, first line of the address is mandatory, remaining three lines are optional.</p> <p>If present, use allowed characters: A-Za-z0-9 ~!"@#\$\$%&'()*+,-./:;<=>?[\^_{}£€]*</p>
Country	<p>If present, first line of the address is mandatory, remaining three lines are optional.</p> <p>If present, use allowed characters: A-Za-z0-9 ~!"@#\$\$%&'()*+,-./:;<=>?[\^_{}£€]*</p>
Scheme Contracted Out Number (SCON)	<p>Must be completed for each occurrence of the NI Category letters "F", "G", "H", "K", "S", or "V" present within the submission.</p> <p>Must not be completed where the NI category letter is not one of those listed above.</p> <p>Character 1 must be alpha with a value of "S".</p> <p>Character 2 must be one of the following values: "0", "1", "2", "4", "6" or "8".</p> <p>Characters 3 – 8 must be numeric.</p> <p>Character 9 must be alpha.</p> <p>The SCON must have been issued to you by the Inland Revenue Contracted Out Employers Group (COEG).</p>
Earnings at the Lower Earnings Limit (LEL) where earnings reach or exceed the LEL	<p>Numeric characters in the appropriate format.</p> <p>Minimum value of "0" for original returns.</p> <p>Must be whole pounds.</p> <p>Must be "0" when "NI Category" field is "X".</p> <p>If "NI Category" is "A", "D", "F", "J", "L", "N", "Q", "R", "S", or "V" the "Earnings at the LEL where earnings reach or exceed the LEL" field must be greater than "0".</p> <p>NB This rule will not apply in aggregation cases.</p>
Earnings above the LEL up to and including the earnings threshold (ET):	<p>Numeric characters in the appropriate format.</p> <p>Minimum value of "0" for original returns.</p> <p>Must be whole pounds.</p> <p>Must be "0" when "NI Category" field is "X".</p> <p>Must be greater than "0" when "Earnings above the ET up to and including the Upper Earnings Limit (UEL)" is greater than "0" for the following NI Category letters: "A", "D", "E", "F", "G", "H", "J", "K", "L", "N", "O", "Q", "R", "S" or "V".</p> <p>NB This rule will not apply in aggregation cases.</p>

Element	Validation
Earnings above the ET up to and including the Upper Earnings Limit (UEL)	<p>Numeric characters in the appropriate format.</p> <p>Minimum value of "0" for original returns.</p> <p>Must be whole pounds.</p> <p>Must be "0" when "NI Category" field is "X".</p> <p>Must be greater than "0" when the "Total Employees and Employers Contributions Payable" field is greater than "32p" for the following NI Category letters: "A", "D", "E", "F", "G", "H", "J", "K", "L", "N", "O", "Q", "R", "S" or "V".</p> <p>Must be greater than "0" when the "Employees Contributions Payable" field is greater than "16p" for the following NI category letters "A", "D", "E", "F", "G", "H", "J", "K", "L", "N", "O", "Q", "R", "S" or "V".</p>
Total of employee's and employer's contributions payable:	<p>Numeric characters in the appropriate format.</p> <p>Negative amounts must be expressed in the appropriate format.</p> <p>Must be "0" when "NI Category" field is "X".</p> <p>For original returns, must be equal to or greater than the "Employees Contributions Payable" field for the following NI Category letters: "A", "B", "J", "R", "T" or "Q".</p> <p>For original returns, must be equal to or greater than "0" for the following NI Category letters: "A", "B", "C", "J", "Q", "R", "T" or "W".</p>
Employee's contributions payable:	<p>Numeric characters in the appropriate format.</p> <p>For original returns, minimum value of "0"</p> <p>Must be "0" for the following NI Category: "C", "W" or "X".</p> <p>For original returns, must be equal to or less than the "Total of Employees and Employers Contributions Payable" field for the following NI Category letters: "A", "B", "J", "R", "T", or "Q".</p>
Statutory Sick Pay (SSP):	<p>Numeric characters in the appropriate format</p> <p>For original returns, minimum value of "0".</p>
Statutory Maternity Pay (SMP)	<p>Numeric characters in the appropriate format.</p> <p>For original returns, minimum value of "0".</p> <p>Must be "0" when Gender is Male.</p>
Statutory Paternity Pay (SPP):	<p>Numeric characters in the appropriate format.</p> <p>For original returns, minimum value of "0"</p>
Statutory Adoption Pay (SAP)	<p>Numeric characters in the appropriate format.</p> <p>For original returns, minimum value of "0".</p>
Date of Starting:	If present, must contain a valid calendar date.
Date of Leaving	If present, must contain a valid calendar date

Element	Validation
Pay in previous employment (s):	Numeric characters in the appropriate format. For an original return, minimum value of "0". Must be equal to or greater than the "Tax deducted in Previous Employment (s)" field.
Tax deducted in previous employment(s)	Numeric characters in the appropriate format. For an original return, minimum value of "0". Must be equal to or less than the "Pay in Previous Employment (s)" field.
Pay in this employment	Numeric characters in the appropriate format. For an original return, minimum value of "0". Must be equal to or greater than the "Tax deducted in this Employment" field.
Tax deducted in this employment:	Numeric characters in the appropriate format. Negative amounts must be expressed in the appropriate format. For original returns, must be equal to or less than the "Pay in this Employment" field. When "tax deducted in this employment" field is negative, the "Tax deducted in previous employment" field must be greater than, or equal to the positive value of "tax deducted in this employment" field.
Widows and Orphans	Numeric characters in the appropriate format. For original returns, minimum value of "0".
Student loan deductions in this employment:	Numeric characters in the appropriate format. For original returns, minimum value of "0". Must be whole pounds.
Final tax code:	Characters in the appropriate format Must be completed if "Tax deducted in this employment" is non-zero.
Week 1 Month 1 Indicator	If present, can only contain week or month.
SVR Indicator	For future use. No entry should be made in this field.
Payment in week 53 indicator	If present, can only contain 53, 54, 56

Sub Totals for P14 Part Submissions

Element	Validation
P14 Count	Total number of P14s submitted Numeric characters in the appropriate format Must equal the number of employee P14's included in this unique id. Must be greater than zero
Total of employee's and employer's contributions	Numeric characters in the appropriate format. Entry must be a monetary amount. Must be the total of all the employee's and employer's contributions included within the unique id.
Total Tax	Numeric characters in the appropriate format. Entry must be a monetary amount. Total of tax in this employment Must be the total of all the tax in this employment included within this unique id
Total of SSP	Numeric characters in the appropriate format. Entry must be a monetary amount. Must be the total of all the SSP included within this unique id.
Total of SMP	Numeric characters in the appropriate format. Entry must be a monetary amount. Must be the total of all the SMP within this unique id.
Total of SPP	Numeric characters in the appropriate format. Entry must be a monetary amount. Must be the total of all SPP within this unique id.
Total of SAP	Numeric characters in the appropriate format. Entry must be a monetary amount. Must be the total of all SAP within this unique id.
Total of student loan deductions	Numeric characters in the appropriate format. Entry must be a monetary amount. Must be the total of all the student loan deductions within this unique id. Must be in whole pounds

P14 Record Count for Complete Submission Only

Element	Validation
P14 Count	<p>Must not exceed 7 characters in length</p> <p>Must equal the number of P14's contained within the complete submission</p> <p>This entry must be numeric</p> <p>Can be zero for amended returns only.</p>

P35 Details

Element	Validation
Q1 – End of year summary	This must be answered “yes” or “no”
Q2 - Free of tax payments	This must be answered “yes” or “no”
Q3 – Expenses or benefits	This must be answered “yes” or “no”
Q4 – Employees out of UK	This must be answered “yes” or “no”
Q4 part 2 – Employees out of UK Is Included	<p>If Q4 – Employees out of UK is answered “yes” then this field must be completed</p> <p>If you have answered ‘no’ to the previous question, then this field must be left blank.</p> <p>This must be answered “yes” or “no”</p> <p>If you have answered “yes” to having included the payments on the employee’s P14, then at least one P14 must be submitted.</p>
Q5 – Employees pay to third party	This must be answered “yes” or “no”
Q5 part 2 - Employees pay to third party	<p>If Q5 - Employees pay to third party is answered “yes” then this field must be completed</p> <p>If you have answered ‘no’ to the previous question, then this field must be left blank.</p> <p>This must be answered “yes” or “no”</p> <p>If you have answered “yes” to the question, then at least one P14 must be submitted.</p>
Q6 – Service Payments	This must be answered “yes” or “no”

Element	Validation
Q6 part 2 - Service payments	<p>If Q6 – Service Payments is answered “yes” then this field must be completed.</p> <p>If you have answered ‘no’ to the previous question then this field must be left blank.</p> <p>This must be answered “yes” or “no”</p> <p>If you have answered “yes” to the question, then at least one P14 must be submitted.</p>
P14 Declaration	<p>Must be answered “yes”</p> <p>At least one P14 must be submitted</p>
P38A Declaration	<p>Must be answered: “are due” or “are not due”</p> <p>If you have answered “no” to Q1 then entry can only be “are due”.</p> <p>If you have answered “yes” to Q1 then entry can only be “are not due”</p>
P11D Declaration	<p>Entry must be either “are due” or “are not due”</p>
ECON	<p>Character 1 must be alpha – “E”.</p> <p>Characters 2 - 8 must be numeric in the range 3000000 – 3999999.</p> <p>Character 9 must be Alpha</p> <p>For original submissions only – must be completed when the “NI Category” field contains one of the following characters: “D”, “E”, “F”, “G”, “H”, “K”, “L”, “N”, “O”, “S” or “V”.</p> <p>ECON required if category letter shown is D, E, F, G, H, K, L, N, O, S, V.</p> <p>The ECON must have been issued to you by the Inland Revenue Contracted Out Employers Group (COEG).</p>
Cessation Date	<p>If present, must contain a valid calendar date</p>
Total NIC	<p>Entry must be a monetary amount.</p> <p>Must be the total of all the “Total of Employees and Employers Contributions Payable” fields on the submission being.</p>
Total tax from P14s	<p>Entry must be a monetary amount.</p> <p>Must be the total of all the “Tax Deducted in this Employment” fields on the submission being made</p>
Advance received from HMRC to refund tax	<p>Numeric characters</p> <p>Minimum value of “0”.</p>
Total Tax	<p>Entry must be a monetary amount.</p> <p>Must be the total of all the “Tax Deducted in this Employment” fields on the submission being made plus the “Advance Received from HMRC to Refund Tax” field</p>
Total tax and NIC	<p>Entry must be a monetary amount.</p> <p>Must be the total of the “Total tax” field plus the “Total NIC” for the Submission being made.</p>

Element	Validation
Total student loan deductions	<p>Numeric characters</p> <p>For original returns, minimum value of "0".</p> <p>Entry must be a monetary amount and cannot be negative.</p> <p>Must be the total of all the "Student Loan Deductions in This Employment" fields on the submission being made.</p> <p>Must be in whole pounds</p>
Total NIC/Tax and student loan	<p>Entry must be a monetary amount.</p> <p>Must be the total of the "Total tax & NIC" filed plus the "Total Student Loan Deductions" field for the Submission being made</p>
SSP recovered	<p>Numeric characters</p> <p>For original returns, minimum value of "0".</p> <p>Entry must be a monetary amount and cannot be negative.</p> <p>Must be equal to or less than the total of the "Statutory Sick Pay" associated with this return</p>
SMP recovered	<p>Numeric characters</p> <p>For original returns, minimum value of "0".</p> <p>Entry must be a monetary amount and cannot be negative.</p> <p>Must be equal to or less than the total of the "Statutory Maternity Pay" associated with this return.</p>
NIC compensation on SMP	<p>Numeric characters</p> <p>For original returns, minimum value of "0".</p> <p>Entry must be a monetary amount and cannot be negative.</p> <p>Cannot be greater than the "SMP Recovered" field.</p>
SPP recovered	<p>Numeric characters</p> <p>Minimum value of "0".</p> <p>Entry must be a monetary amount and cannot be negative.</p> <p>Must be equal to or less than the total of the "Statutory Paternity Pay" fields associated with this return</p>
NIC compensation on SPP	<p>Numeric characters</p> <p>Minimum value of "0".</p> <p>Entry must be a monetary amount and cannot be negative.</p> <p>Cannot be greater than the "SPP Recovered" field.</p>

Element	Validation
SAP recovered	Numeric characters Minimum value of "0". Entry must be a monetary amount and cannot be negative. Must be equal to or less than the total of the "Statutory Adoption Pay" fields associated with this return.
NIC compensation on SAP	Numeric characters Minimum value of "0". Entry must be a monetary amount and cannot be negative. Cannot be greater than the "SAP Recovered" field.
Funding received from IR to pay SSP/SMP/SPP/SAP	Numeric characters Minimum value of "0".
Net statutory payments recovered	Numeric characters Entry must be a monetary amount. Entry must be the total of :- <ul style="list-style-type: none"> • SSP Recovered • SMP Recovered • NIC Compensation on SMP • SPP Recovered • NIC Compensation on SPP • SAP Recovered • NIC Compensation on SAP Less <ul style="list-style-type: none"> • The "Funding Received from HMRC to Pay SSP/SMP/SPP/SAP".
Combined Amounts LESS NET Statutory Payment Recovered	Numeric characters Entry must be a monetary amount. Must be equal to the "Total NICS/Tax and Student Loan" minus the "Net Statutory Payments Recovered".
Deductions made from subcontractors	Numeric characters Minimum value of "0"

Element	Validation
Amount payable for the year	Numeric characters Entry must be a monetary amount. Must be equal to the "Combined Amounts LESS NET Statutory Payment Recovered" field plus the "Deductions made from subcontractors" field.
NIC/Tax paid already	Numeric characters Minimum value of "0".
Incentive Payment	Numeric characters Minimum value of "0". Cannot be greater than £750.
Now payable	Numeric characters Entry must be a monetary amount. Must be equal to the "Amount Payable for the Year" field less the NIC / Tax Paid Already" field.
CIS deductions suffered	Numeric characters Entry must be a monetary amount and cannot be negative. Minimum value of "0".
Revised amount now payable	Numeric characters Entry must be a monetary amount. Must be equal to the "Now Payable" field less the "CIS Deductions Suffered" field.

In Year Movements - P45(1), P45(3), P46

Unless otherwise stated the full designated character set can be used The full character set is:

a - z A - Z 0 - 9 space . , - () / = ! " % & * ; < > ' + : ?

Element	P45(1)	P45(3)	P46
HMRC Office Number	Mandatory minimum 3 - maximum 3 Must be between 001 - 999, leading zeroes must be present	Mandatory minimum 3 - maximum 3 Must be between 001 - 999, leading zeroes must be present	Mandatory minimum 3 - maximum 3 Must be between 001 - 999, leading zeroes must be present
Employer PAYE reference	Mandatory minimum 1 - maximum 10 First character must not be a space	Mandatory minimum 1 - maximum 10 First character must not be a space	Mandatory minimum 1 - maximum 10 First character must not be a space
Previous HMRC Office Number	Not applicable	Mandatory minimum 3 - maximum 3 Must be between 001 - 999, leading zeroes must be present	Not applicable
Previous Employer PAYE Reference	Not applicable	Mandatory minimum 1 - maximum 10 First character must not be a space	Not applicable
Employer's Name	Mandatory minimum 1 - maximum 35 First character must be present.	Mandatory minimum 1 - maximum 35 First character must be present.	Mandatory minimum 1 - maximum 35 First character must be present.
National Insurance Number	Optional. Must be a valid format if specified; Characters 1 & 2 must be alpha and must be a valid prefix (see Appendix at the end of this section). Characters 3 - 8 must be numeric. Character 9 must be A, B, C, D or space.	Optional. Must be a valid format if specified; Characters 1 & 2 must be alpha and must be a valid prefix (see Appendix at the end of this section). Characters 3 - 8 must be numeric. Character 9 must be A, B, C, D or space.	Optional. Must be a valid format if specified; Characters 1 & 2 must be alpha and must be a valid prefix (see Appendix at the end of this section). Characters 3 - 8 must be numeric. Character 9 must be A, B, C, D or space.

Element	P45(1)	P45(3)	P46
Employee's Date of Birth	Optional Must be a valid calendar date in the appropriate format. Must be today or earlier.	Optional Must be a valid calendar date in the appropriate format. Must be today or earlier.	Optional Must be a valid calendar date in the appropriate format. Must be today or earlier.
Employee's Gender	Optional An indicator to indicate whether a person is 'male' or 'female'.	Optional An indicator to indicate whether a person is 'male' or 'female'.	Optional An indicator to indicate whether a person is 'male' or 'female'.
Works/Payroll Number	Optional minimum 1 - maximum 35 Full character set.	Optional minimum 1 - maximum 35 Full character set.	Optional minimum 1 - maximum 35 Full character set.
Employee's Surname or Family name	Mandatory minimum 1 - maximum 35 Designated character set which will be AZ, a-z, hyphen, space, and apostrophe. First character must be present and must be alpha.	Mandatory minimum 1 - maximum 35 Designated character set which will be AZ, a-z, hyphen, space, and apostrophe. First character must be present and must be alpha.	Mandatory minimum 1 - maximum 35 Designated character set which will be AZ, a-z, hyphen, space, and apostrophe. First character must be present and must be alpha.
Employee's First or Given name	Mandatory minimum 1 - maximum 35 Designated character set which will be AZ, a-z, hyphen, space, fullstop and apostrophe. First character must be present and must be alpha.	Mandatory minimum 1 - maximum 35 Designated character set which will be AZ, a-z, hyphen, space, fullstop and apostrophe. First character must be present and must be alpha.	Mandatory minimum 1 - maximum 35 Designated character set which will be AZ, a-z, hyphen, space, fullstop and apostrophe. First character must be present and must be alpha.
Employee's Second Given name	Optional minimum 1 - maximum 35 Designated character set which will be AZ, a-z, hyphen, space, fullstop and apostrophe. First character must be present and must be alpha.	Optional minimum 1 - maximum 35 Designated character set which will be AZ, a-z, hyphen, space, fullstop and apostrophe. First character must be present and must be alpha.	Optional minimum 1 - maximum 35 Designated character set which will be AZ, a-z, hyphen, space, fullstop and apostrophe. First character must be present and must be alpha.

Element	P45(1)	P45(3)	P46
Employee's Title	Optional minimum 1 - maximum 35 Designated character set which will be AZ, a-z, hyphen, space, fullstop and apostrophe. First character must be apha.	Optional minimum 1 - maximum 35 Designated character set which will be AZ, a-z, hyphen, space, fullstop and apostrophe. First character must be apha	Optional minimum 1 - maximum 35 Designated character set which will be AZ, a-z, hyphen, space, fullstop and apostrophe. First character must be apha
Employee's Address	Optional minimum 1 - maximum 35 4 lines allocated @ 35 characters per line. If populated first 2 lines are mandatory. (If you cannot ascertain any suitable data for the second address line then a single full stop should be used.) A line of spaces is acceptable on lines 3 and 4	Mandatory minimum 1 - maximum 35 4 lines allocated @ 35 characters per line. First 2 lines are mandatory. (If you cannot ascertain any suitable data for the second address line then a single full stop should be used.) A line of spaces is acceptable on lines 3 and 4	Mandatory minimum 1 - maximum 35 4 lines allocated @ 35 characters per line. First 2 lines are mandatory. (If you cannot ascertain any suitable data for the second address line then a single full stop should be used.) A line of spaces is acceptable on lines 3 and 4
Employee's Postcode	Optional minimim 1 - maximum 10 Designated character set A-Z, a-z, 0-9, space	Optional minimim 1 - maximum 10 Designated character set A-Z, a-z, 0-9, space	Optional minimim 1 - maximum 10 Designated character set A-Z, a-z, 0-9, space
Employee's Country	Optional minimum 1 - maximum 35	Optional minimum 1 - maximum 35	Optional minimum 1 - maximum 35
Date of Starting	Not applicable	Mandatory Must be a valid calendar date The date must fall within the current tax year or earlier	Mandatory Must be a valid calendar date The date must fall within the current tax year or earlier
Date of Leaving	Mandatory Must be a valid calendar date . Must be in the current tax year or earlier. Must be in the current tax year minus 6 or later.	Mandatory Must be a valid calendar date . Must be in the current tax year or earlier. Must be in the current tax year minus 6 or later.	Not applicable

Element	P45(1)	P45(3)	P46
Total Taxable Pay to Date	<p>Optional</p> <p>Must be in the format 999999999.99</p> <p>If present must be greater than or equal to zero.</p> <p>Must be present if Tax Code at Leaving is present and Week1/Month1 indicator is not present.</p> <p>Must not be present if Tax Code at Leaving is present and Week1/month1 indicator is present.</p> <p>Must be present if Total Tax to Date is present</p> <p>Must be greater than Total Tax to Date</p>	<p>Optional</p> <p>Must be in the format 999999999.99</p> <p>If present must be greater than or equal to zero.</p> <p>Must be present if Tax Code at Leaving is present and Week1/Month1 indicator is not present.</p> <p>Must not be present if Tax Code at Leaving is present and Week1/month1 indicator is present.</p> <p>Must be present if Total Tax to Date is present</p> <p>Must be greater than Total Tax to Date</p>	Not applicable
Total Tax to Date	<p>Optional</p> <p>Must be in the format 999999999.99</p> <p>If present must be greater than or equal to zero.</p> <p>Must be present if Tax Code at Leaving is present and Week1/Month1 indicator is not present.</p> <p>Must not be present if Tax Code at Leaving is present and Week1/Month1 indicator is present.</p> <p>Must be present if Total Taxable Pay to Date is present</p> <p>Must be less than Total Taxable Pay to Date</p>	<p>Optional</p> <p>Must be in the format 999999999.99</p> <p>If present must be greater than or equal to zero.</p> <p>Must be present if Tax Code at Leaving is present and Week1/Month1 indicator is not present.</p> <p>Must not be present if Tax Code at Leaving is present and Week1/Month1 indicator is present.</p> <p>Must be present if Total Taxable Pay to Date is present</p> <p>Must be less than Total Taxable Pay to Date</p>	Not applicable
Taxable Pay in this Employment	<p>Optional</p> <p>Must be in the format 999999999.99</p> <p>If present must be greater than or equal to zero.</p> <p>Must be present if Tax Code at Leaving is present and Week1/Month1 indicator is present.</p> <p>Must be present if Tax deducted in this Employment is present</p> <p>Must be greater than Tax Deducted in this Employment</p>	Not applicable	Not applicable

Element	P45(1)	P45(3)	P46
Tax Deducted in this Employment	Optional Must be in the format 99999999.99 If present must be greater than or equal to zero. Must be present if Tax Code at Leaving is present and Week1/Month1 indicator is present. Must be present if Taxable Pay in this Employment is present Must be less than Taxable Pay in this Employment	Not applicable	Not applicable
Tax Code at Leaving/ Retirement date	Mandatory minimum 2 - maximum 7 Must be one of; 1 - nnnnnx where n is in the range 1-999999 and x is one of T,L,P,V or Y 2 - Knnnnn where n is in the range of 1- 999999 3 - One of BR, 0T, D0, NT, FT	Mandatory minimum 2 - maximum 7 Must be one of; 1 - nnnnnx where n is in the range 1-999999 and x is one of T,L,P,V or Y 2 - Knnnnn where n is in the range of 1- 999999 3 - One of BR, 0T, D0, NT, FT	Not applicable
Week 1/Month 1 Indicator (Tax Code at Leaving/Retirement date)	Optional 1 character Must be 'X' if Week 1 or Month 1 basis was in use when employee left. Must only be used if Tax Code at Leaving/Retirement date is present.	Optional 1 character Must be 'X' if Week 1 or Month 1 basis was in use when employee left. Must only be used if Tax Code at Leaving/Retirement date is present.	Not applicable
Tax Code in Use	Not applicable	Optional minimum 2 - maximum 7 Must be one of; 1 - nnnnnx where n is in the range 1-999999 and x is one of T,L,P,V or Y 2 - Knnnnn where n is in the range of 1- 999999 3 - One of BR, 0T, D0, NT, FT	Optional minimum 2 - maximum 7 Must be one of; 1 - nnnnnx where n is in the range 1-999999 and x is one of T,L,P,V or Y 2 - Knnnnn where n is in the range of 1- 999999 3 - One of BR, 0T, D0, NT, FT

Element	P45(1)	P45(3)	P46
Week 1/Month 1 Indicator (tax code in use)	Not applicable	Optional 1 character Must be 'X' if Week 1 or Month 1 basis was in use. Must only be used if Tax Code in Use is present.	Optional 1 character Must be 'X' if Week 1 or Month 1 basis was in use. Must only be used if Tax Code in Use is present.
Week/Month Type	Optional An indicator to indicate whether the Week/Month Number is a week or month. Must only be used if Tax Code at Leaving is present and Week 1Month 1 indicator (for Tax Code at Leaving) is not present. Must be present if Week/Month Number is present Must not be present if Week/Month Number is not present	Optional An indicator to indicate whether the Week/Month Number is a week or month. Must only be used if Tax Code at Leaving is present and Week 1Month 1 indicator (for Tax Code at Leaving) is not present. Must be present if Week/Month Number is present Must not be present if Week/Month Number is not present	Not applicable
Week/Month Number	Optional 2 numerics If Week/Month type indicator indicates a week, must be in range of 01-54 or 56. If Week/Month type indicator indicates a month, must be in range of 01-12 Must be present if Week/Month Type is present Must not be present if Week/Month type is not present	Optional 2 numerics If Week/Month type indicator indicates a week, must be in range of 01-54 or 56. If Week/Month type indicator indicates a month, must be in range of 01-12 Must be present if Week/Month Type is present Must not be present if Week/Month type is not present	Not applicable
Deceased Indicator	Optional An indicator to indicate whether the employee is deceased	Not applicable	Not applicable
Job Title	Not applicable	Optional minimum 1 - maximum 35	Optional minimum 1 - maximum 35
P46 Statement	Not applicable	Not applicable	Mandatory Must be A, B or C
Student Loan Indicato	Optional An indicator to indicate that a Student Loan deduction was due to be made where appropriate	Optional An indicator to indicate that a Student Loan deduction should continue	Optional An indicator to indicate that a student Loan deduction should be made

Element	P45(1)	P45(3)	P46
Scottish Variable Rate (SVR) (for Tax Code in Use)	Not applicable	1 character 'S' Reserved for future use	1 character 'S' Reserved for future use
Employee not paid between date employment began and 5th April	Not applicable	Optional An indicator to indicate that employee will not be paid between date employment began and 5th April	Not applicable
If tax figure entered on P11 differs from Total Tax to Date figure enter your figure here	Not applicable	Optional Must be in the format 999999999.99 Must be equal to or greater than zero	Not applicable
Scottish Variable Rate (SVR) (for Tax Code at Leaving/Retirement Date)	1 character 'S' Reserved for future use	1 character 'S' Reserved for future use	Not applicable

Information about tax codes to be used

Form	Legal position	Tax code to be used
P45(1) - Leaver information	P45(1) must be sent to HMRC on the day the employment ceases or, if that is not practicable, without unreasonable delay. (Reg 36) Note: Submission of the P45(1) on the day the final payment is made would be considered to have been made 'without unreasonable delay'	Not applicable.
P45(3) – starter information	P45(3) must be sent to HMRC on the day of commencement. Reg 42(a) Note: Where the P45(3) is not available the P46 procedure should be followed	<ul style="list-style-type: none"> • Previous employment ended in current tax year – use code from P45(3) Reg 42(3). • On or before 24 May and previous employment ended in previous tax year (CY-1) use code from P45(3) Reg on cumulative basis (Reg 44) • After 24 May and previous employment ended in any earlier year use Emergency code non cumulative (currently 522LX) (Reg 45) • Where the P45(3) relates to a previous year please follow the guidance in the E12 page 2 (available on The Employer CD ROM).
P46 completed by the employee	P46 must be sent to HMRC when the first relevant payment is made (Reg. 46). A relevant payment is one which requires the preparation of a P11 (deductions Working Sheet or electronic equivalent).	Employer must use the tax code determined by Section 1 and completion of Statements A-C on P46 (Regs 47-49)

Form	Legal position	Tax code to be used
P46 - completed by the employer as a default. (Where the employee has not provided the relevant information)	P46 must be sent to HMRC when the first relevant payment is made (Reg. 47). A relevant payment is one which requires the preparation of a P11 (deductions Working Sheet or electronic equivalent).	BR Cumulative. (Reg 49)
P46 followed by P45(3)	<ol style="list-style-type: none"> Where P46 has not been sent to HMRC - On receipt of late P45 send it to HMRC Reg 51(2) Where P46 sent to HMRC and no P6 received <ul style="list-style-type: none"> Follow initial P46 routines above On Receipt of P45(3) it must be sent to HMRC (Reg 52(3)) 	<ol style="list-style-type: none"> (It must be assumed that if the P46 has not been sent to HMRC then its completion has had no impact on tax deductions.) Use previous pay and tax + tax code from P45(3) (Reg 51(2)) - Employer would use a tax code dictated by P46 procedure – see above. - On receipt of P45(3) the employer must add the pay and tax information from P45(3) to the pay and tax information for this employment shown on P11 and operate the tax code from P45(3). (Reg 52)
P46, followed by P6, followed by P45(3).	<ol style="list-style-type: none"> On receipt of P46 follow routines above. Send P46 to HMRC. On receipt of P6. On receipt of P45(3) 	<ol style="list-style-type: none"> Operate tax code dictated by Statements A-C Operate tax code and previous pay and tax information from P6. Destroy the P45(3) and do not use the details on it. (Reg. 51(4))
Employer completes P46 (as a default), Employee completes P46, Employee provides a P45(3). (No P6 received from HMRC)	<ol style="list-style-type: none"> Employer sends P46 to HMRC when first payment is made Employer sends completed P46 to HMRC Employer sends P45(3) to HMRC 	<ol style="list-style-type: none"> Code BR cumulative From date of commencement recalculate and use code dictated by completed P46. (Reg 47-49) From date of commencement recalculate and use code and previous pay and tax from P45(3).
Employee provides more than one P45(3)	Not covered by the Regulations	Use the latest P45(3) or where the P45(3)s show similar dates then use the P45(3) which shows the highest earnings and/or code, however if in doubt contact an HMRC office with a specific example..

Appendix A- National Insurance Number Prefixes

AA, AB, AE, AH, AK, AL, AM, AP, AR, AS, AT, AW, AX, AY, AZ

BA, BB, BE, BH, BK, BL, BM, BT

CA, CB, CE, CH, CK, CL, CR

EA, EB, EE, EH, EK, EL, EM, EP, ER, ES, ET, EW, EX, EY, EZ

GY

HA, HB, HE, HH, HK, HL, HM, HP, HR, HS, HT, HW, HX, HY, HZ

JA, JB, JC, JE, JG, JH, JJ, JK, JL, JM, JN, JP, JR, JS, JT, JW, JX, JY, JZ

KA, KB, KE, KH, KK, KL, KM, KP, KR, KS, KT, KW, KX, KY, KZ

LA, LB, LE, LH, LK, LL, LM, LP, LR, LS, LT, LW, LX, LY, LZ

MA, MW, MX

NA, NB, NE, NH, NL, NM, NP, NR, NS, NW, NX, NY, NZ

OA, OB, OE, OH, OK, OL, OM, OP, OR, OS, OX

PA, PB, PC, PE, PG, PH, PJ, PK, PL, PM, PN, PP, PR, PS, PT, PW, PX, PY

RA, RB, RE, RH, RK, RM, RP, RR, RS, RT, RW, RX, RY, RZ

SA, SB, SC, SE, SG, SH, SJ, SK, SL, SM, SN, SP, SR, SS, ST, SW, SX, SY, SZ

TA, TB, TE, TH, TK, TL, TM, TP, TR, TS, TT, TW, TX, TY, TZ

WA, WB, WE, WK, WL, WM, WP

YA, YB, YE, YH, YK, YL, YM, YP, YR, YS, YT, YW, YX, YY, YZ

ZA, ZB, ZE, ZH, ZK, ZL, ZM, ZP, ZR, ZS, ZT, ZW, ZX, ZY

The characters D, F, I, Q, U and V are not used as either the first or second letter of a NINO prefix.

Troubleshooting

Editing the XML files

Warning It is strongly recommended that you do not edit the XML files before submission. You should consult your Business Partner before doing so.

Before your final submission has been approved by HMRC if, for some reason, it is necessary to edit the xml files, rather than go back to the Payroll and regenerating them, then:

Editing the IR.xml file

- It is simpler to edit the IR.xml file, rather than the RAW.xml file.
- Selecting and submitting the amended version using the eFiling Client will post it to the Government Gateway.

Editing the RAW.xml file

Is more complex but may be necessary, for example, if you wish to submit the file in the zipped format.

- Make a copy of the RAW.xml file away from its current location
- Remove (or rename) the Directory that holds the original xml files.
- Amend the copy of the RAW.xml file
- Use the eFiling Client to Add the amended RAW.xml file, this will transform the file and generate a new IR.xml
- Selecting and submitting the amended version using the eFiling Client will post it to the Government Gateway.

Note Any changes made to the RAW.xml file in its original location would be ignored because it would not get re-transformed.

Cannot submit a test document

During periods of peak activity, e.g. close to the final submission date, HMRC may withdraw the facility to make test submissions.

Testing firewalls

You may have an internal firewall which may prevent access to secure sites. If you wish to test your ability to get through your internal firewalls you should visit

<https://secure.gateway.gov.uk>

This will prove access can be made to a secure server. Additionally, if you try to access the submission url

<https://secure.gateway.gov.uk/submission>

with a browser, the gateway responds with an XML document containing a 2002 error, (you may have to choose “view page source” or a similar function to see the XML if the browser doesn’t render it properly). If you can see the response XML then there is definitely nothing stopping a successful filing with the right XML and the right user credentials.

PC takes a long time to submit a document

The larger the file that you submit, the longer it will take the Government Gateway to process and respond, the client polls the gateway repeatedly until it receives a response. The number of polling attempts the client will make, before asking you whether to carry on waiting for responses or to stop now and collect the responses later, can be changed in the Settings window. The default setting of 30 means the client will try for a few minutes before asking you, the maximum setting of 1000 will allow the client to try for a few hours.

Error: The operation has timed-out.

If a submission fails with a transmission error and the document's log says "Error: The operation has timed-out" it could either be that:

- There has been a communication breakdown between your client PC and the Government Gateway and you can resubmit the document once the problem has been resolved.
- You are submitting a, relatively, large file over a, relatively, slow connection and the document is not being completely submitted before the time out period expires. In this case you should use the Settings window to increase the **Timeout (secs)** setting from its current value in 10 second increments until you find a setting that allows the document to be submitted.

PC hangs when viewing xml files

Although the transformation and submission of xml files only requires a PC of quite modest specification, the viewing of formatted xml files demands a great deal of resource and should only be attempted on well specified machines, this is true whether you use Internet Explorer or the eFiling client to view them. When viewing XML files larger than 1Mb, a warning will be displayed by the client. This is because it takes a lot of machine resources to display formatted xml files. It is recommended that you do not try to view any formatted xml files on a PC with less than 512 Mb of virtual memory, and xml files larger than 1Mb should not be viewed on PCs with less than 1Gb of virtual memory. The processor architecture and speed will also have a bearing and a Pentium 4 is recommended as a minimum.

If you do have performance problems viewing formatted xml files they can be viewed, without formatting, using Windows Notepad or WordPad, if necessary.

Transmission Error Messages

Some HMRC transmission error messages are not very clear, listed below are a few examples:

Error number: 1001. Error Location: [line 00000001][Column 000380]: Parsing Error : Element '{http://www.govtalk.gov.uk/CM/envelope}GatewayTest' has a value which does not match the fixed value defined in the DTD/Schema.

This means that you have ticked the Test Gateway checkbox in the settings window, but are trying to make a submission to the live gateway, or vice versa.

The default URL of the Live **Gateway Submission Server** is <https://secure.gateway.gov.uk/> submission and the **Test Gateway** checkbox is clear by default: There should never be a need to change these values, the ability to do so is provided as a safety measure to aid the swift resolution of any major transmission problems encountered by yourselves or HMRC.

Error number: 1046. Authentication Failure. The supplied user credentials failed validation for the requested service.

This may mean that the sender ID and password given to you by HMRC have been entered incorrectly on the 'Sender, Contact and Agent details' form in your Payroll Company Settings. Or it may mean that you are trying to use a sender ID and password provided for the live gateway, to connect to the test gateway, or vice versa.

Business Error Messages

Most HMRC business error messages are self-explanatory, listed below are a few examples:

Error Number	
5012	<p>Usually an invalid character(s), depending on what the actual error is and where it has occurred, the error message may be more specific e.g. "Entry must be numeric and cannot be a negative amount. Entry must be whole pounds". The location of the error is also given. Common problems:</p> <p>Forename - Only characters defined in the schema should be used i.e. A-Z upper or lower case, hyphen or apostrophe. A space character is not allowed in the Forename entry, second forenames should be included in the second forename field in the Payroll.</p> <p>Surname - Only characters defined in the schema should be used i.e. A-Z upper or lower case, digits 0-9, comma, period, forward slash, ampersand, hyphen, space, apostrophe and brackets.</p> <p>NINO - The NINO must follow the acceptable format as shown in the EOY schema i.e. 2 alpha (AA) 6 digits (123456) 1 alpha (A, B, C, D or space) "AA123456A" or "BB123456" (the suffixes M, F and P will be allowable for 2004/05 ONLY). Temporary NINOs beginning with prefix TN are not valid for 2004/05 submissions onwards. If a NINO is not known, the <DOB> and <Sex> elements should be completed and the <NINO> element should be omitted.</p> <p>Tax Code - Must be a minimum of 2 characters and a maximum of 7, i.e. 451L. A leading zero is only allowed with 0T. The "week 1/month 1 indicator" (if applicable) should be included as an attribute on the <Code> element.</p> <p>The indicator "NI" for students employed under the P38S procedures is not a valid code number and must not be included on the P14.</p> <p>Pay Previous Employment - Only positive monetary amounts should be entered into this field between the range 0.00 to 9999999.99</p> <p>Tax Previous Employment - Only positive monetary amounts should be entered into this field from the range 0.00 to 9999999.99 this amount cannot be greater than the amount of previous pay.</p>
5016	An element exists but contains no value when one is required, e.g. "Forename" and "Surname" both require values.
7100	Location: Employer Details - "ECON required if category letter shown is D, E, F, G, H, K, L, N, O, S, V." or "An ECON can only be present when any one of the NIC table letters D, E, F, G, H, K, L, N, O, S or V are included within this scheme."
7130	<p>There may be instances when - an employer has an employee whose earnings, throughout the year, never reached or exceeded the LEL, but needs to raise a P14 because there are figures other than NI figures to report on the P14 i.e. Tax, Student Loans, Statutory Payments, Tax Credits</p> <p>EOY Internet submissions containing P14s described above will fail (error code 7130).</p> <p>Acceptable Workaround</p> <p>In order for the submission to be successful it is acceptable to send the P14 using category letter X instead of A, B, D, E, F, G, H, J, K, L, N, O, Q, R, S, T or V. If the employer needs to issue a P60 to the employee for this type of case, then it should show category X.</p> <p>NB The workaround described above only applies to an employee P14 when their earnings are below the LEL and there are figures other than NI to report.</p>
7335	Location: P35 SSP recovered - "This figure: <total_ssp_recovered>, must be equal to or less than the total of the 'statutory sick pay' associated with this return. "
7340	Location: P35 SMP recovered - "This figure: <total_smp_recovered>, must be equal to or less than the total of the 'statutory maternity pay' associated with this return."
7540	Location a P14 - "Invalid NINO. Must be one of the issued National Insurance Number prefixes".
7575	Location: P35 SPP recovered - "This figure: <total_spp_recovered>, must be equal to or less than the total of the 'statutory paternity pay' associated with this return."
7590	Location a P14 - "First character must be a letter".

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