HM Revenue & Customs

**RECOGNITION CASES
FOR INTERNET SUBMISSION OF
2013-14 P11D AND P11D (b) INFORMATION**

Introduction

Once you have completed your own thorough product testing you can apply for Internet Recognition for your PAYE P11D/P11D (b) Internet submission product.
The scenarios contained in this pack are to be used when creating your final XML examples when applying for Internet Recognition for your software product.

Recognition "light"

*Developers who achieved recognition for 2012-13 are now only required to send in the xml for Scenario 1. Developers applying for recognition for the first time are asked to submit xml for **all** the scenarios or, if preferred, the multiple submission described at section 1.10 only.*
All the scenarios must be actioned and successfully submitted to VSIPS in order to gain Internet Recognition. The URL for VSIPS is https://secure.dev.gateway.gov.uk/submission

To gain Internet Recognition for the P11D/P11D (b)

Once you have generated the XML for the scenarios and ensured they submit successfully to VSIPS, you should then send the XML files via email to the Software Developers Support Team at sdsteam@hmrc.gsi.gov.uk
The SDS Team will examine the XML to ensure that the product is capable of sending P11D/P11Db data over the Internet to HMRC and, if successful, your product will be granted Internet Recognition for 2013-14.
You will also need to provide a sample of your XML for the following messages in accordance with the UK Online Document Submission Protocol (**Developers new to recognition only. Previously recognised developers are not required to prove Gateway connectivity**).
   ♦ **submit_poll**
   ♦ **delete_request**
   ♦ **list_request** (where supported)

Will you also supply a sample of a **submission_response** from the Government Gateway showing successful validation of one of your XML files.

Instructions for using the Recognition Data

This section describes how the recognition data should be used by software developers. You should report any problems you experience with the Scenarios to the Software Developers Support Team – contact details http://www.hmrc.gov.uk/ebu/sdscontact.htm

The recognition cases provided in this document should be used to generate P11D, P11D(b) and if appropriate P11D(b) adjustments data.
It should be noted that in order for the P11Ds to pass the validations it is necessary to include the relevant P11D(b) (summary information). The P11D(b) must contain cumulative totals for all P11Ds within the submission. This will need to include completed fields for Total Benefits and NIC Payable and involves the following calculations: -
   • Sum of all Cash Equivalent Figures for all Class 1A Contributions (as shown on the P11D), which then gives the TOTAL BENEFIT figure.

   • Class 1A NIC percentage rate of Total Benefit (currently 13.8% for 2013-14) which then gives the NIC PAYABLE figure. This figure should be rounded to 2 decimal places.

Please note:
   • The interest on loans should be calculated using the **normal averaging method**.

Conditions of Use

This recognition data is to be used primarily to ensure that software packages can produce correct XML instances using the basic data provided. Successful submission of these recognition cases over the Internet will result in HMRC Internet recognition for your product but does not constitute any form of HMRC approval of the Payroll Product itself.

Additional Information
The data contained in the Scenarios and the resulting XML generated only demonstrates a small selection of P11D/P11D(b) data that can be sent over the Internet. Therefore, when developing your Internet enabled software product, it is **strongly recommended** that you carry out thorough product testing over and above the data provided.
  ♦ If you do not intend to apply for Recognition you can still use the Scenario data provided to assist with the development of your product. Gaining Internet recognition is optional but recommended.

Please Note
  • Where a NINO requires a 'space' as the last character, this is represented as (space) in the Scenario data. Eg AB123456(space)
  • If you use the ampersand (&), this character must be transmitted in escaped format i.e. & within your XML submission. There is no test-in-live functionality within EXB for 2013-14 so you should not include <TestMessage> within your EXB submissions.

Note that P11D's cannot be submitted in parts in 'live' as currently happens with EOY returns. Each scheme should submit one return only in 'live' and duplicates will be returned with an appropriate error.

Base Data
The following base data should be used within each test.

Tax Office Number	Own credentials
Tax Office Reference	Own credentials
Period End	05/04/2014
Employer Name	LARGE COMPANY & CO
Employer Address (optional)	Large Office
Large Road	
Large City	
Postcode	LC5 3FT

Ideally your product should also enable the following data to be submitted

Payroll contact	Juliet Bravo
Payroll contact Tele no	01234 456789

If your product enables the submission of Agent details please use the following data in the recognition scenario xml.

Agent ID	Y456
Agent contact name	A Simpson
Agent address	Big House 24 Big Road Bigtown Bigtownshire BT21 4XR

1.1 P11D - Scenario 1.

The following tables provide details of the employee and P11D data to be included in this test.

Title	Forename	Surname	Works Number	NINO	Director Indicator
Mr	Archibald	Ballantine	123-XYZ	KR679823A	yes

Section B (Payments made on behalf of employee)	
Description of payment	private education
Cash equivalent	120.00
Section E (Mileage allowance payments)	
Taxable Payments	743.00
Section F (Cars and car fuel)	
Car 1 - Make and Model	Freelander HSE 4.6
Car 1 - Date first registered	08/11/1996
Car 1 - No approved CO2 figure	Yes
Car 1 - Engine size (in CC)	4554
Car 1 - Type of fuel or power used	A
Car 1 - List price of car	33358.00
Car 1 - Accessories	212.00
Car 1 - Capital contributions	3000.00
Car 1 - Cash equivalent of each car	9782.00
Car 1 - Cash equivalent of fuel for each car	6752.00
Car 2 - Make and Model	BMW
Car 2 - Date first registered	01/10/2007
Car 2 - Approved CO2 emissions figure	180
Car 2 - Engine size (in CC)	1998
Car 2 - Type of fuel or power used	A
Car 2 - Date car available from	01/09/2013
Car 2 - Date car available to	05/04/2014
Car 2 - List price of car	21200.00
Car 2 - Cash equivalent of each car	3529.00
Car 2 - Cash equivalent of fuel for each car	3512.00
Total cash equivalent of all cars available in 2013-14	13311.00
Total cash equivalent of fuel for all cars available in 2013-14	10264.00
Section G (Vans)	
Cash equivalent	3000.00
Fuel Cash Equivalent	564.00
Section K (Services supplied)	
Cost to you	201.00
Amount made good or from which tax deducted	0.00
Cash equivalent	201.00

Section N (Expenses payments made to, or on behalf of, the employee)	
Travelling and subsistence payments	
Cost to you	97.00
Amount made good or from which tax deducted	0.00
Taxable payment	97.00
Payments for use of home telephone	
Cost to you	123.00
Amount made good or from which tax deducted	0.00
Taxable payment	123.00

1.2 P11D – Scenario 2.

The following tables provide details of the employee and P11D data to be included in this test.

Title	Forename	Surname	Works Number	Date Of Birth	Gender
	Dominic	Trevelyan	987-G	11 May 1980	male

Section A (Assets transferred)	
Description of asset (Cars, Property, Precious metals, Other and Multiple).	cars
Cost/Market value	1728.00
Amount made good or from which tax deducted	0.00
Cash equivalent	1728.00
Section F (Cars and car fuel)	
Make and Model	Mini Cooper 1.3 Sport
Date first registered	01/04/2005
Approved CO_2 emissions figure	197
Engine size (in CC)	1299
Type of fuel or power used	A
List price of car	16675.00
Date free fuel was withdrawn in the year	02/02/2014
Cash equivalent of each car	5169.00
Cash equivalent of fuel for each car	5429.00
Total cash equivalent of all cars available in 2013-14	5169.00
Total cash equivalent of fuel for all cars available in 2013-14	5429.00
Section H (Interest-free and low interest loans)	
Number of joint borrowers	1
Amount outstanding at 5 April 2013 or at date loan was made if later	11500.00
Amount outstanding at 5 April 2014 or at date loan was discharged if earlier	16000.00
Maximum amount outstanding at any time in the year	16000.00
Total amount of interest paid by the borrower in 2013-14	0.00
Date loan was discharged in 2013-14 if applicable	28/02/2014
Cash equivalent of loans after deducting any interest paid by the borrower	458.00
Section M - (Other items - including subscriptions and professional fees)	
Description of other items - Non Class 1A (Subs and professional fees, nursery places, educational assistance, loans written or waived, other benefits, multiple).	Nursery Fees
Cost to you	276.00
Amount made good or from which tax deducted	0.00
Cash equivalent	276.00
Section N (Expenses payments made to, or on behalf of, the employee)	
Non-qualifying relocation expenses	

Cost to you	523.00
Amount made good or from which tax deducted	0.00
Taxable payment	523.00

1.3 P11D – Scenario 3.

The following tables provide details of the employee and P11D data to be included in this test.

Title	Forename	Surname	Works Number	Date Of Birth	Gender
Miss	Jessica	Holroyd-Jacques	DEF/456	27 August 1975	female

Section A (Assets transferred)	
Description of asset (Cars, Property, Precious metals, Other and Multiple).	Other Computer 1000 > Goods 600
Cost/Market value	1600.00
Amount made good or from which tax deducted	0.00
Cash equivalent	1600.00
Section B (Payments made on behalf of employee)	
Tax on notional payments not borne by employee within 90 days of receipt of each notional payment.	175.00
Section F (Cars and car fuel)	
Make and Model	JAGUAR
Date first registered	23/02/2002
Approved CO2 emissions figure	157
Engine size (in CC)	3500
Type of fuel or power used	A
Number of Days Unavailable	32
List price of car	28941.00
Date free fuel was withdrawn in the year	02/02/2014
Reinstated in year	Yes
Cash equivalent of each car	6072.00
Cash equivalent of fuel for each car	4427.00
Total cash equivalent of all cars available in 2013-14	6072.00
Total cash equivalent of fuel for all cars available in 2013-14	4427.00
Section I (Private medical treatment or insurance)	
Cost to you	620.00
Amount made good or from which tax deducted	220.00
Cash equivalent	400.00
Section M - (Other items)	
1 - Description of other items - Class 1A (subscriptions and fees, educational assistance, non-qualifying relocation benefit, stop loss charges, other benefits, multiple)	educational assistance@550x2
1 - Cost to you	1100.00
1 - Amount made good or from which tax deducted	0.00
1 - Cash equivalent	1100.00
Section N (Expenses payments made to, or on behalf of, the employee)	
General expenses allowance for business travel	
Cost to you	263.00

Amount made good or from which tax deducted	0.00
Taxable payment	263.00

1.4 P11D – Scenario 4.

The following tables provide details of the employee and P11D data to be included in this test.

Title	Forename	Surname	Works Number	NINO	Director Indicator
Mrs	Hermione	O'Hara	FG-135H	LM203045D	

Section D (Living accommodation)	
Cash equivalent	3335.00
Section F (Cars and car fuel)	
Make and Model	Smart Car
Date first registered	20/12/2001
No approved CO2 figure	yes
Type of fuel or power used	E
List price of car	12045.00
Amount paid by employee for private use of the car	500.00
Cash equivalent of each car	0.00
Total cash equivalent of all cars available in 2013-14	0.00
Section J (Qualifying relocation expenses payments and benefits)	
Cash equivalent	812.00
Section L (Assets placed at the employee's disposal)	
Description of asset	apartment
Annual value plus expenses incurred	350.00
Amount made good or from which tax deducted	350.00
Cash equivalent	0.00
Section N (Expenses payments made to, or on behalf of, the employee)	
Entertainment	
Trading Organisation **(yes/no box)**	yes
Cost to you	805.00
Amount made good or from which tax deducted	0.00
Taxable payment	805.00

1.5 P11D – Scenario 5.

The following tables provide details of the employee and P11D data to be included in this test.

Title	Forename	Surname	Works Number	NINO	Director Indicator
	Ernest	Willford	008	PS559944(SPACE)	

Section B (Payments made on behalf of employee)	
Description of payment (Domestic bills, Accountancy fees, Private Education, Private car expenses, Season tickets, Other and Multiple).	Fees 1130, Electric Bill 620
Cash equivalent	1750.00
Section E (Mileage allowance payments)	
Taxable Payments	470.00
Section F (Cars and car fuel)	
Car 1 - Make and Model	Honda Civic
Car 1 - Date first registered	01/02/2003
Car 1 - Approved CO2 emissions figure	125
Car 1 - Type of fuel or power used	A
Car 1 - Date car available from	06/04/2013
Car 1 - Date car available to	31/12/2013
Car 1 - List price of car	18000.00
Car 1 - Cash equivalent of each car	2263.00
Car 1 - Cash equivalent of fuel for each car	2653.00
Car 2 - Make and Model	Toyota Corolla Coupe
Car 2 - Date first registered	02/01/2007
Car 2 - No approved CO2 figure	Yes
Car 2 - Engine size (in CC)	2200
Car 2 - Type of fuel or power used	A
Car 2 - Date car available from	09/01/2014
Car 2 - List price of car	10000.00
Car 2 - Cash equivalent of each car	834.00
Car 2 - Cash equivalent of fuel for each car	1760.00
Total cash equivalent of all cars available in 2013-14	3097.00
Total cash equivalent of fuel for all cars available in 2013-14	4413.00
Section G (Vans)	
Cash equivalent	3000.00
Fuel Cash equivalent	564.00
Section K (Services supplied)	
Cost to you	1270.00
Amount made good or from which tax deducted	200.00
Cash equivalent	1070.00
Section N (Expenses payments made to, or on behalf of the employee)	
Travelling and subsistence payments	

Cost to you	515.00
Amount made good or from which tax deducted	200.00
Taxable payment	315.00

1.6 P11D – Scenario 6.

The following tables provide details of the employee and P11D data to be included in this test.

Title	Forename	Forename	Surname	Works Number	Date Of Birth	Gender
	Gethin	Ryan	Welsh	T321Q	11 Nov 1965	male

Section F (Cars and car fuel)	
Make and Model	Toyota Supra
Date first registered	26/04/2004
Approved CO2 emissions figure	170
Engine size (in CC)	2954
Type of fuel or power used	A
Date car available from	22/07/2013
Date car available to	22/03/2014
List price of car	19969.00
Accessories	520.00
Date free fuel was withdrawn in the year	01/11/2013
Reinstated in year	Yes
Cash equivalent of each car	3561.00
Cash equivalent of fuel for each car	3667.00
Total cash equivalent of all cars available in 2013-14	3561.00
Total cash equivalent of fuel for all cars available in 2013-14	3667.00
Section I (Private medical treatment or insurance)	
Cost to you	421.00
Amount made good or from which tax deducted	0.00
Cash equivalent	421.00
Section M - (Other items - including subscriptions and professional fees)	
1 - Description of other items - Class 1A	subscriptions and fees
1 - Cost to you	342.00
1 - Amount made good or from which tax deducted	0.00
1 - Cash equivalent	342.00
2 - Description of other items - Non Class 1A	educational assistance
2 - Cost to you	3210.00
2 - Amount made good or from which tax deducted	0.00
2 - Cash equivalent	3210.00

1.7 P11D – Scenario 7.

The following tables provide details of the employee and P11D data to be included in this test.

Title	Forename	Forename	Surname	Works Number	NINO	Director Indicator
	Angelina	Erin	Bean	987ZXY	TP369852A	yes

Section C (Vouchers or credit cards)	
Gross amount	4000.00
Amount made good or from which tax deducted	1000.00
Cash equivalent	3000.00
Section F (Cars and car fuel)	
Make and Model	Vauxhall Vectra 2.0 CD
Date first registered	01/09/1999
Approved CO2 emissions figure	204
Engine size (in CC)	1998
Type of fuel or power used	A
List price of car	18195.00
Cash equivalent of each car	5822.00
Cash equivalent of fuel for each car	6752.00
Total cash equivalent of all cars available in 2013-14	5822.00
Total cash equivalent of fuel for all cars available in 2013-14	6752.00
Section H (Interest-free and low interest loans)	
Number of joint borrowers	1
Amount outstanding at 5 April 2013 or at date loan was made if later	22600.00
Amount outstanding at 5 April 2014 or at date loan was discharged if earlier	22600.00
Maximum amount outstanding at any time in the year	22600.00
Total amount of interest paid by the borrower in 2013-14	0.00
Date loan was discharged in 2013-14 if applicable	31/07/2013
Cash equivalent of loans after deducting any interest paid by the borrower	226.00
Section I (Private medical treatment or insurance)	
Cost to you	1349.00
Amount made good or from which tax deducted	0.00
Cash equivalent	1349.00
Section N (Expenses payments made to, or on behalf of, the employee)	
Travelling and subsistence payments	
Cost to you	180.00
Amount made good or from which tax deducted	75.00
Taxable payment	105.00
Entertainment	
Trading Organisation **(yes/no box)**	yes

Cost to you	427.00
Amount made good or from which tax deducted	0.00
Taxable payment	427.00
General expenses allowance for business travel	
Cost to you	83.00
Amount made good or from which tax deducted	0.00
Taxable payment	83.00
Other expenses	
Description of other expenses (Personal incidental Exp., Work done at home, Other, Multiple, Telephone - Rental and Telephone - Calls).	Phone calls 135 & Rental 102
Cost to you	237.00
Amount made good or from which tax deducted	30.00
Taxable payment	207.00

1.8 P11D – Scenario 8.

The following tables provide details of the employee and P11D data to be included in this test.

Title	Forename	Surname	Works Number	NINO	Director Indicator
	Lindsay-Anne	Holdsworth	Y-5234	NB768696A	

Section C (Vouchers or credit cards)	
Gross amount	127.00
Amount made good or from which tax deducted	70.00
Cash equivalent	57.00
Section D (Living accommodation)	
Cash equivalent	2743.00
Section F (Cars and car fuel)	
Make and Model	Vauxhall Astra
Date first registered	01/09/2004
Approved CO2 emissions figure	132
Type of fuel or power used	D
Number of days car unavailable	45
List price of car	15245.00
Capital contributions	2245.00
Date free fuel was withdrawn in the year	31/12/2013
Reinstated in year	Yes
Cash equivalent of each car	2393.00
Cash equivalent of fuel for each car	3884.00
Total cash equivalent of all cars available in 2013-14	2393.00
Total cash equivalent of fuel for all cars available in 2013-14	3884.00
Section L (Assets placed at the employee's disposal)	
Description of asset (Holiday Accommodation, Timeshare Accommodation, Aircraft, Boat, Corporate Hospitality, Other and Multiple).	Other - (Penthouse Apartment)
Annual value plus expenses incurred	2196.00
Cash equivalent	2196.00

1.9 P11D – Scenario 9.

The following tables provide details of the employee and P11D data to be included in this test.

Title	Forename	Surname	Works Number	NINO	Director Indicator
Mr	John	Hutchinson	LL123	YH145986B	

Section D (Living accommodation)	
Cash equivalent	2743.00
Section F (Cars and car fuel)	
Make and Model	Peugeot V6 HDi
Date first registered	01/10/2007
Approved CO2 emissions figure	158
Type of fuel or power used	A
List price of car	17295.00
Amount paid by employee for private use of the car	500.00
Cash equivalent of each car	3477.00
Cash equivalent of fuel for each car	4853.00
Total cash equivalent of all cars available in 2013-14	3477.00
Total cash equivalent of fuel for all cars available in 2013-14	4853.00
Section J (Qualifying relocation expenses payments and benefits)	
Cash equivalent	812.00
Section L (Assets placed at the employee's disposal)	
Description of asset	apartment
Annual value plus expenses incurred	2196.00
Amount made good or from which tax deducted	0.00
Cash equivalent	2196.00
Section N (Expenses payments made to, or on behalf of, the employee)	
Entertainment	
Trading Organisation **(yes/no box)**	yes
Cost to you	805.00
Amount made good or from which tax deducted	0.00
Taxable payment	805.00

1.10 P11D – Multi scenario

To demonstrate the ability to file multiple P11D's in a single submission you should include all 9 scenarios detailed within one submission showing a P11D record count of 9. As described in the introduction on page 2, this scenario can be used solely to replace the individual scenarios as a means of obtaining recognition.

2 P11D(B) ADJUSTMENTS

2.1 Summary – Scenarios 1 and 2

This is optional and does not have to be supported as part of the P11D package.
These scenarios contain P11D(b) data for adjustments for 3 employees. The aim is to test the transfer mechanism of submitting P11D(b)s via the Internet without generating validation errors. This source data contains a number of different types of adjustments that may be submitted by a small business. In order to create these tests please use the P11D final scenario as the basis for the P11D information.

2.2 P11D(b) – scenario 1

Added to the P11D final scenario, are the P11D(b) adjustments for:
House Expenses (amount to be added of £850), (amount not due £0.00)

2.3 P11D(b) – scenario 2

Added to the P11D final scenario, are the P11D(b) adjustments for:
(amount to be added £0.00), **Employer Childcare** (amount not due of £1450)