

**Business Rules
Expenses and Benefits 2015/16
P9D
Internet**

**These Business Rules apply to live filing submissions
from 06/04/2016**

INTRODUCTION

Purpose of this Document

This document is intended to illustrate the structure, format and validation requirements necessary for the electronic filing of Expenses and Benefits forms.

The business requirements of HMRC and the demands of back-end systems drive the validation requirements.

Within this document is a listing of all data items required for the electronic equivalent of the form P9D.

Validation Rules for electronic EXB P9D returns via the Internet Service

The following rules apply to all submissions made via the Internet:

Character Set

For the designated character set please refer to the XML schema for exact details.

All amounts are expressed in pounds and pence. The stated length for an amount field does not include the decimal point. For example for the field length 'max 5' will be shown as '999.99' or if specified in whole pounds as '999.00'.

Field Status

Mandatory indicates that the information must be supplied to comply with requirements. Optional indicates that information should be supplied depending on the case and in certain conditions.

Change from 2014-2015 v1.0 dated 20 February 2014

V0.1 'Year' changes only from '2014-2015' to '2015-2016'
V1.0 Baseline

Please Note: An Online submission can be made up of P9Ds only and these do not have to be accompanied by a P11D or P11D(b)

P9D Data Items

1. Employer Name		
X-Path	/IRenvelope/ExpensesAndBenefits/Employer/Name	
Status (Mandatory or Optional)	M	
Business Rules	Field length	Format
1. 1 st character must be present and not space 2. Designated character set	Max 35	

Employee Details

2. Title		
X-Path	/IRenvelope/ExpensesAndBenefits/P9D/EmployeeDetails/Name/Ttl	
Status (Mandatory or Optional)	O	
Business Rules	Field length	Format
1. If present, first character must be alpha 2. Remaining characters must conform with the designated character set	Max 4	

3. First Forename		
X-Path	/IRenvelope/ExpensesAndBenefits/P9D/EmployeeDetails/Name/Fore	
Status (Mandatory or Optional)	M	
Business Rules	Field length	Format
1. First character must be alpha 2. Remaining characters must conform with the designated character set	Max 35	

4. Second Forename		
X-Path	/IRenvelope/ExpensesAndBenefits/P9D/EmployeeDetails/Name/Fore	
Status (Mandatory or Optional)	O	
Business Rules	Field length	Format
1. If present, first character must be alpha 2. Remaining characters must conform with the designated character set	Max 35	

5. Surname		
X-Path	/IRenvelope/ExpensesAndBenefits/P9D/EmployeeDetails/Name/Sur	
Status (Mandatory or Optional)	M	
Business Rules	Field length	Format
1. First character must be alpha 2. Remaining acceptable characters are a-z, A-Z, hyphen, apostrophe and space	Max 35	

6. Works/Payroll Number		
X-Path	/IRenvelope/ExpensesAndBenefits/P9D/EmployeeDetails/WorksNumber	
Status (Mandatory or Optional)	O	
Business Rules	Field length	Format
1. If present, designated character set.	Max 20	

7. National Insurance Number		
X-Path	/IRenvelope/ExpensesAndBenefits/P9D/EmployeeDetails/NINO	
Status (Mandatory or Optional)	O	
Business Rules	Field length	Format

P9D Business Rules

1. The NINO should be in the format:- <ul style="list-style-type: none"> - Characters 1 & 2 must be alpha and must be one of the issued National Insurance number prefixes (See Appendix 1) - Characters 3-8 must be numeric - Character 9 must be alpha and A, B, C, D or a space 	9	
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8. Employee Date of Birth		
X-Path	/IRenvelope/ExpensesAndBenefits/P9D/EmployeeDetails/BirthDate	
Status (Mandatory or Optional)	O	
Business Rules	Field length	Format
<ol style="list-style-type: none"> 1. Must be completed if the NINO is not known. If both date of birth and NINO are not known a default of 1st January 1901 should be used. 2. Must be a valid calendar date in the appropriate format. 3. Must be today or earlier. 	10	ccyy-mm-dd

9. Employee Gender		
X-Path	/IRenvelope/ExpensesAndBenefits/P9D/EmployeeDetails/Gender	
Status (Mandatory or Optional)	O	
Business Rules	Field length	Format
<ol style="list-style-type: none"> 1. Must be completed if the NINO is not known. 2. Must indicate Male or Female in the appropriate format. 	4 or 6	male female

Expenses Payments

10. Expenses Payments		
X-Path	/IRenvelope/ExpensesAndBenefits/P9D/TotalExpenses	
Status (Mandatory or Optional)	O	
Business Rules	Field length	Format
<ol style="list-style-type: none"> 1. Numeric characters in the appropriate format 2. Entry must be greater than or equal to £25.00 3. Must be whole pounds 	Max 12	9999999999.00

Any Other Payments or Benefits

11. Employee's Own NI Contributions Paid By You		
X-Path	/IRenvelope/ExpensesAndBenefits/P9D/OtherPayments/NICpaid	
Status (Mandatory or Optional)	O	
Business Rules	Field length	Format
<ol style="list-style-type: none"> 1. Numeric characters in the appropriate format 2. Must be whole pounds 	Max 12	9999999999.00

12. Employee's Personal Telephone Bills Paid By You

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X-Path	/IRenvelope/ExpensesAndBenefits/P9D/OtherPayments/Telephone	
Status (Mandatory or Optional)	O	
Business Rules	Field length	Format
1. Numeric characters in the appropriate format 2. Must be whole pounds	Max 12	9999999999.00

13. Gifts In Kind (ie. Christmas Hamper)		
X-Path	/IRenvelope/ExpensesAndBenefits/P9D/OtherPayments/GiftsInKind	
Status (Mandatory or Optional)	O	
Business Rules	Field length	Format
1. Numeric characters in the appropriate format 2. Must be whole pounds	Max 12	9999999999.00

14. Anything Bought For Or Paid To The Employee Other Than At Market Value		
X-Path	/IRenvelope/ExpensesAndBenefits/P9D/OtherPayments/NotMarketValue	
Status (Mandatory or Optional)	O	
Business Rules	Field length	Format
1. Numeric characters in the appropriate format 2. Must be whole pounds	Max 12	9999999999.00

15. Any Payment Or Benefit Not Included Elsewhere		
X-Path	/IRenvelope/ExpensesAndBenefits/P9D/OtherPayments/Other	
Status (Mandatory or Optional)	O	
Business Rules	Field length	Format
1. Numeric characters in the appropriate format 2. If an entry greater than zero is present then business rule 27 'Description of Benefits Previously Mentioned Field' is mandatory 3. Must be whole pounds	Max 12	9999999999.00

Vouchers & Credit Cards

16. Travel Or Transport Vouchers Including Season Tickets		
X-Path	/IRenvelope/ExpensesAndBenefits/P9D/VouchersAndCCs/Transport	
Status (Mandatory or Optional)	O	
Business Rules	Field length	Format
1. Numeric characters in the appropriate format 2. Must be whole pounds	Max 12	9999999999.00

17. Gift Vouchers (Including National Savings Certificates & Premium Bonds)		
X-Path	/IRenvelope/ExpensesAndBenefits/P9D/VouchersAndCCs/Gift	
Status (Mandatory or Optional)	O	
Business Rules	Field length	Format
1. Numeric characters in the appropriate format 2. Must be whole pounds	Max 12	9999999999.00

18. Meal Vouchers		
X-Path	/IRenvelope/ExpensesAndBenefits/P9D/VouchersAndCCs/Meal	
Status (Mandatory or Optional)	O	

P9D Business Rules

Business Rules	Field length	Format
1. Numeric characters in the appropriate format 2. Must be whole pounds	Max 12	9999999999.00

19. Any Other Vouchers Exchangeable For Goods & Services		
X-Path	/IRenvelope/ExpensesAndBenefits/P9D/VouchersAndCCs/Other	
Status (Mandatory or Optional)	O	
Business Rules	Field length	Format
1. Numeric characters in the appropriate format 2. Must be whole pounds	Max 12	9999999999.00

20. Credit Cards Provided For The Employee And His Or Her Family/Household		
X-Path	/IRenvelope/ExpensesAndBenefits/P9D/VouchersAndCCs/CreditCards	
Status (Mandatory or Optional)	O	
Business Rules	Field length	Format
1. Numeric characters in the appropriate format 2. Must be whole pounds	Max 12	9999999999.00

Accommodation

21. Property Address		
X-Path	/IRenvelope/ExpensesAndBenefits/P9D/Accommodation/Address/Line	
Status (Mandatory or Optional)	M	
Business Rules	Field length	Format
1. If present Line 1 is mandatory. 2. Designated character set	Max 35 for line 1 Max 35 for lines 2-4	

22. Property Address - Postcode		
X-Path	/IRenvelope/ExpensesAndBenefits/P9D/Accommodation/Address/PostCode	
Status (Mandatory or Optional)	O	
Business Rules	Field length	Format
1. If present, designated character set.	Max 8	

23. Property Address - Country		
X-Path	/IRenvelope/ExpensesAndBenefits/P9D/Accommodation/Address/Country	
Status (Mandatory or Optional)	O	
Business Rules	Field length	Format
1. If present, designated character set.	Max 35	

24. Rateable Value Of Property		
X-Path	/IRenvelope/ExpensesAndBenefits/P9D/Accommodation/RateableValue	
Status (Mandatory or Optional)	O	
Business Rules	Field length	Format
1. Numeric characters in the appropriate format 2. Must be whole pounds	Max 12	9999999999.00

P9D Business Rules

25. Rent & Insurance Borne By You		
X-Path	/IRenvelope/ExpensesAndBenefits/P9D/Accommodation/RentAndInsurance	
Status (Mandatory or Optional)	O	
Business Rules	Field length	Format
<ol style="list-style-type: none"> Numeric characters in the appropriate format Must be whole pounds 	Max 12	9999999999.00

26. Cash Value Of Accommodation		
X-Path	/IRenvelope/ExpensesAndBenefits/P9D/Accommodation/AccommodationValue	
Status (Mandatory or Optional)	M	
Business Rules	Field length	Format
<ol style="list-style-type: none"> Numeric characters in the appropriate format Must be whole pounds If present either 'Rateable Value of Property' and/or 'Rent and Insurance Borne By You' must be present 	Max 12	9999999999.00

27. Description Of Benefits Previously Mentioned		
X-Path	/IRenvelope/ExpensesAndBenefits/P9D/BenefitDescription	
Status (Mandatory or Optional)	O	
Business Rules	Field length	Format
<ol style="list-style-type: none"> If there is an entry in this field there must be an entry in the 'Any Payment or Benefit not included elsewhere' field at business rule 15 If present, designated character set. 	Max 125	

28. Record Count		
X-Path	/IRenvelope/ExpensesAndBenefits/P9DRecordCount	
Status (Mandatory or Optional)	M	
Business Rules	Field length	Format
<ol style="list-style-type: none"> Numeric characters in the appropriate format This must equal the number of P9D's within the submission 	Max 7	

Appendix 1 – valid NINO prefix letters

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, U and V are not used as either the first or second letter of a NINO prefix.

