

**Business Rules  
Expenses and Benefits 2012/13  
P9D  
Internet**

**These Business Rules apply to live filing submissions  
from 06/04/2013**

## **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 2011-2012 v1.0 dated 24<sup>th</sup> February 2011**

V0.1 'Year' changes only from '2011-2012' to '2012-2013'

V1.0 Baselined

## **P9D Data Items**

1. Employer Name		
X-Path	/IRenvelope/ExpensesAndBenefits/Employer/Name	
Status (Mandatory or Optional)	M	

## P9D Business Rules

Business Rules	Field length	Format
<ol style="list-style-type: none"> <li>1<sup>st</sup> character must be present and not space</li> <li>Designated character set</li> </ol>	Max 35	

## Employee Details

2. Title		
X-Path	/IRenvelope/ExpensesAndBenefits/P9D/EmployeeDetails/Name/Ttl	
Status (Mandatory or Optional)	O	
Business Rules	Field length	Format
<ol style="list-style-type: none"> <li>If present, first character must be alpha</li> <li>Remaining characters must conform with the designated character set</li> </ol>	Max 4	

3. First Forename		
X-Path	/IRenvelope/ExpensesAndBenefits/P9D/EmployeeDetails/Name/Fore	
Status (Mandatory or Optional)	M	
Business Rules	Field length	Format
<ol style="list-style-type: none"> <li>First character must be alpha</li> <li>Remaining characters must conform with the designated character set</li> </ol>	Max 35	

4. Second Forename		
X-Path	/IRenvelope/ExpensesAndBenefits/P9D/EmployeeDetails/Name/Fore	
Status (Mandatory or Optional)	O	
Business Rules	Field length	Format
<ol style="list-style-type: none"> <li>If present, first character must be alpha</li> <li>Remaining characters must conform with the designated character set</li> </ol>	Max 35	

5. Surname		
X-Path	/IRenvelope/ExpensesAndBenefits/P9D/EmployeeDetails/Name/Sur	
Status (Mandatory or Optional)	M	
Business Rules	Field length	Format
<ol style="list-style-type: none"> <li>First character must be alpha</li> <li>Remaining acceptable characters are a-z, A-Z, hyphen, apostrophe and space</li> </ol>	Max 35	

6. Works/Payroll Number		
X-Path	/IRenvelope/ExpensesAndBenefits/P9D/EmployeeDetails/WorksNumber	
Status (Mandatory or Optional)	O	
Business Rules	Field length	Format
<ol style="list-style-type: none"> <li>If present, designated character set.</li> </ol>	Max 20	

7. National Insurance Number		
X-Path	/IRenvelope/ExpensesAndBenefits/P9D/EmployeeDetails/NINO	
Status (Mandatory or Optional)	O	
Business Rules	Field length	Format
<ol style="list-style-type: none"> <li>The NINO should be in the format:- <ul style="list-style-type: none"> <li>Characters 1 &amp; 2 must be alpha and must be one of the issued National Insurance number prefixes (See Appendix 1)</li> <li>Characters 3-8 must be numeric</li> <li>Character 9 must be alpha and A, B, C, D or a space</li> </ul> </li> </ol>	9	

8. Employee Date of Birth		
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## P9D Business Rules

<b>X-Path</b>	/IRenvelope/ExpensesAndBenefits/P9D/EmployeeDetails/BirthDate	
<b>Status (Mandatory or Optional)</b>	<b>O</b>	
<b>Business Rules</b>	<b>Field length</b>	<b>Format</b>
<ol style="list-style-type: none"> <li>Must be completed if the NINO is not known. If both date of birth and NINO are not known a default of 1<sup>st</sup> January 1901 should be used.</li> <li>Must be a valid calendar date in the appropriate format.</li> <li>Must be today or earlier.</li> </ol>	10	ccyy-mm-dd

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

## Expenses Payments

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

## Any Other Payments or Benefits

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

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

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

15. Any Payment Or Benefit Not Included Elsewhere		
<b>X-Path</b>	/IRenvelope/ExpensesAndBenefits/P9D/OtherPayments/Other	
<b>Status (Mandatory or Optional)</b>	O	
<b>Business Rules</b>	<b>Field length</b>	<b>Format</b>
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		
<b>X-Path</b>	/IRenvelope/ExpensesAndBenefits/P9D/VouchersAndCCs/Transport	
<b>Status (Mandatory or Optional)</b>	O	
<b>Business Rules</b>	<b>Field length</b>	<b>Format</b>
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 )		
<b>X-Path</b>	/IRenvelope/ExpensesAndBenefits/P9D/VouchersAndCCs/Gift	
<b>Status (Mandatory or Optional)</b>	O	
<b>Business Rules</b>	<b>Field length</b>	<b>Format</b>
1. Numeric characters in the appropriate format 2. Must be whole pounds	Max 12	9999999999.00

18. Meal Vouchers		
<b>X-Path</b>	/IRenvelope/ExpensesAndBenefits/P9D/VouchersAndCCs/M meal	
<b>Status (Mandatory or Optional)</b>	O	
<b>Business Rules</b>	<b>Field length</b>	<b>Format</b>
1. Numeric characters in the appropriate format 2. Must be whole pounds	Max 12	9999999999.00

19. Any Other Vouchers Exchangeable For Goods & Services		
<b>X-Path</b>	/IRenvelope/ExpensesAndBenefits/P9D/VouchersAndCCs/Other	
<b>Status (Mandatory or Optional)</b>	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

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

25. Rent & Insurance Borne By You		
X-Path	/IRenvelope/ExpensesAndBenefits/P9D/Accommodation/RentAndInsurance	
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

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

27. Description Of Benefits Previously Mentioned		
<b>X-Path</b>	/IRenvelope/ExpensesAndBenefits/P9D/BenefitDescription	
<b>Status (Mandatory or Optional)</b>	<b>O</b>	
<b>Business Rules</b>	<b>Field length</b>	<b>Format</b>
<ol style="list-style-type: none"> <li>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</li> <li>If present, designated character set.</li> </ol>	Max 125	

28. Record Count		
<b>X-Path</b>	/IRenvelope/ExpensesAndBenefits/P9DrecordCount	
<b>Status (Mandatory or Optional)</b>	<b>M</b>	
<b>Business Rules</b>	<b>Field length</b>	<b>Format</b>
<ol style="list-style-type: none"> <li>Numeric characters in the appropriate format</li> <li>This must equal the number of P9D's within the submission</li> </ol>	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.



