Business Rules
Expenses and Benefits 2015/16
P11D and P11D(b)

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 P11D and P11D(b).

Validation Rules for electronic EXB P11D/P11D(b) 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.

Additional Information

Rounding

If it is 5 or less round down.
If it is 6 or more round up.
For example, if the NIC calculated was to result in:
£67.55**5**8 the NIC payable would be £67.55, but if the NIC payable came to
£67.55**6**8 the NIC payable would be £67.56.

Class 1A NIC's
Regulation 39 of the Social Security (Contributions) Regulations 2001 provides the same rounding rules for Class 1A NIC's as for Class 1 NICs.

Further information is available in our document NI Guidance for Software Developers Section 6, available on our web site at the following URL:
https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/399143/NI_guidance_for_software_developers_2015_to_2016.pdf

Change from 2014-15 V1.0 to 2015-16 V0.1
'Year' changes from 2014-15 to 201-16 throughout including BVRs 46, 47 53, 54, 55 56, 57, 58
Page 3 PLEASE NOTE – wording removed from end of second sentence
BVR34 – Remove Rule 2
BVR35 – Remove Rule 2 and Format E
BVR36 – Remove Rule 3, Rename Rule 4 to Rule 3, rewording of rule 3 to …greater than or equal to 0
BVR37 – Remove Rule 3
BVR45 – Remove Rule 5, Rename rule 6 and 7 to 5 and 6

V0.2
Introduction – brackets () entered around the b
BVR 35 added'A' for zero emission cars, whatever the technology
Page 3 Class 1A NICs - replace http://www.hmrc.gov.uk/ebu/ni-guidance2015-16.pdf with
https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/399143/NI_guidance_for_software_developers_2015_to_2016.pdf

V1.0
Baseline

PLEASE NOTE – The P11D/P11D(b) is a combined document and only one should be submitted per employer. There is no provision to send the P11D's to HMRC in parts.

Please also note that the P11D(b) must be accompanied by at least one P11D

IR Header

1. Tax Office Number			
X-Path	IRenvelope/IRheader/Keys/Key/@type="TaxOfficeNumber"		
Status (Mandatory or Optional)		M	
Business Rules		**Field length**	**Format**
1. Numeric characters in the range 001-999		3	

2. Tax Office Reference			
X-Path	IRenvelope/IRheader/Keys/Key/@type="TaxOfficeReference"		
Status (Mandatory or Optional)		M	
Business Rules		**Field length**	**Format**
1. Designated character set 2. 1st character must be alpha/numeric		10	

3. Period End			
X-Path	IRenvelope/IRheader/PeriodEnd		
Status (Mandatory or Optional)		M	
Business Rules		**Field length**	**Format**
1. The tax year ended		10	ccyy-mm-dd

All P11D's must be filed together with a P11D(b)

P11D Data Items

Employer Details

1. Employer Name	
X-Path	/IRenvelope/ExpensesAndBenefits/Employer/Name

Status (Mandatory or Optional)		M	
Business Rules		**Field length**	**Format**
1. Designated character set 2. 1st character must be present and not space		Max 35	

Employee Details

2. Director Indicator			
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/Employee/@DirInd		
Status (Mandatory or Optional)		**O**	
Business Rules		**Field length**	**Format**
1. If present must be 'yes'		3	yes

3. Title			
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/Employee/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	

4. Forename			
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/Employee/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/P11D/Employee/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/P11D/Employee/Name/Sur		
Status (Mandatory or Optional)		**M**	
Business Rules		**Field length**	**Format**
1. First character must be alpha 2. Remaining characters are a-z, A-Z, hyphen, apostrophe and space		Max 35	

6. Works/Payroll Number		
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/Employee/WksNo	
Status (Mandatory or Optional)	**O**	
Business Rules	**Field length**	**Format**
1. Designated character set	Max 20	

7. National Insurance Number		
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/Employee/NINO	
Status (Mandatory or Optional)	**O**	
Business Rules	**Field length**	**Format**
1. The NINO should be in the format:- - 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 2. Each employee must only appear once in the employer's return	9	

8. Employee Date of Birth		
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/Employee/BirthDate	
Status (Mandatory or Optional)	**O**	
Business Rules	**Field length**	**Format**
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/P11D/Employee/Gender	
Status (Mandatory or Optional)	**O**	
Business Rules	**Field length**	**Format**
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

(At least one benefit type A – N is mandatory for each submission)

Section A - Assets transferred. This can be repeated 5 times once and only once for each of cars; property: precious metals; other; multiple.

10. Benefit Type A		
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/Transferred/@Type	
Status (Mandatory or Optional)	**O**	
Business Rules	**Field length**	**Format**
1. Valid character = 'A'. If benefit = A then either Description of asset or Description of other asset must be present	1	A

11. Description of Asset		

X-Path	/IRenvelope/ExpensesAndBenefits/P11D/Transferred/Asset/Desc		
Status (Mandatory or Optional)	**M**		
Business Rules		**Field length**	**Format**
1. Select one from; cars; property; precious metals; multiple or other 2. If 'other' is selected 'Description of Other Asset' can be completed.		Max 15	

12. Description of Other Asset			
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/Transferred/Asset/Other		
Status (Mandatory or Optional)	**O**		
Business Rules		**Field length**	**Format**
1. Designated character set		Max 30	

13. Asset Cost			
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/Transferred/Asset/Cost		
Status (Mandatory or Optional)	**M**		
Business Rules		**Field length**	**Format**
1. Numeric characters in the appropriate format		Max 9	9999999.99

14. Amount Made Good			
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/Transferred/Asset/MadeGood		
Status (Mandatory or Optional)	**M**		
Business Rules		**Field length**	**Format**
1. Numeric characters in the appropriate format		Max 9	9999999.99

15. Cash Equivalent			
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/Transferred/Asset/CashEquiv		
Status (Mandatory or Optional)	**M**		
Business Rules		**Field length**	**Format**
1. Numeric characters in the appropriate format 2. Must be equal to Cost less Amount made good		Max 9	9999999.99

Section B – Description of payment can be repeated 7 times, once (and only once) for each of domestic bills; accountancy fees: private education; private car expenses; season tickets; other; multiple

16. Benefit Type B			
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/Payments/@Type		
Status (Mandatory or Optional)	**O**		
Business Rules		**Field length**	**Format**

1.	If benefit type = 'B' then at least one of the following must be present: Description of payment – rule 17 Description of other payment – rule 18 or Tax on notional payments not borne by the employee within 90 days of receipt – rule 20	1	B

17. Description of Payment			
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/Payments/Payment/Desc		
Status (Mandatory or Optional)		M	
Business Rules		**Field length**	**Format**
1. Select one from: domestic bills; accountancy fees; private education; private car expenses; season tickets; multiple; other 2. If 'other' is selected 'Description of other payment' can be completed. 3. If present then cash equivalent must also be present		Max 20	

18. Description of Other Payment			
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/Payments/Payment/Other		
Status (Mandatory or Optional)		O	
Business Rules		**Field length**	**Format**
1. If present then cash equivalent must also be present		Max 30	

19. Cash Equivalent			
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/Payments/Payment/CashEquiv		
Status (Mandatory or Optional)		M	
Business Rules		**Field length**	**Format**
1. Numeric characters in the appropriate format		Max 9	9999999.99

20. Tax on Notional Payments			
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/Payments/Tax		
Status (Mandatory or Optional)		O	
Business Rules		**Field length**	**Format**
1. Numeric characters in the appropriate format 2. If benefit type = 'B', this must be present if no other items in section B are present 3. Can only be entered once		Max 9	9999999.99

Section C – Vouchers or credit cards

21. Benefit Type C			
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/VouchersOrCCs/@Type		
Status (Mandatory or Optional)		O	
Business Rules		**Field length**	**Format**

1. Valid character = 'C'	1	C

22. Gross Amount		
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/VouchersOrCCs/Gross	
Status (Mandatory or Optional)	**M**	
Business Rules	**Field length**	**Format**
1. Numeric characters in the appropriate format	Max 9	9999999.99

23. Amount Made Good or from which Tax Deducted		
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/VouchersOrCCs/MadeGood	
Status (Mandatory or Optional)	**M**	
Business Rules	**Field length**	**Format**
1. Numeric characters in the appropriate format	Max 9	9999999.99

24. Cash Equivalent		
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/VouchersOrCCs/CashEquiv	
Status (Mandatory or Optional)	**M**	
Business Rules	**Field length**	**Format**
1. Numeric characters in the appropriate format 2. Must equal 'Gross Amount' less 'Amount Made Good'	Max 9	9999999.99

Section D – Living accommodation

25. Benefit Type D		
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/LivingAccom@Type	
Status (Mandatory or Optional)	**O**	
Business Rules	**Field length**	**Format**
1. Valid character = 'D'	1	D

26. Cash Equivalent of Accommodation provided for employee, or his/her family or household		
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/LivingAccom/CashEquiv	
Status (Mandatory or Optional)	**M**	
Business Rules	**Field length**	**Format**
1. Numeric characters in the appropriate format	Max 9	9999999.99

Section E – Mileage allowance and passenger payments

27. Benefit Type E		
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/MileageAllow@Type	
Status (Mandatory or Optional)	**O**	
Business Rules	**Field length**	**Format**
1. Valid character = 'E'	1	E

28. Taxable Payment		
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/MileageAllow/TaxablePmt	
Status (Mandatory or Optional)	**M**	
Business Rules	**Field length**	**Format**
1. Numeric characters in the appropriate format	Max 9	9999999.99

Section F – Cars and car fuel. This section can be repeated up to 50 times

29. Benefit Type F		
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/Cars@Type	
Status (Mandatory or Optional)	**O**	
Business Rules	**Field length**	**Format**
1. Valid character = 'F'	1	F

30. Make and Model		
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/Cars/Car/Make	
Status (Mandatory or Optional)	**M**	
Business Rules	**Field length**	**Format**
1. Designated character set	Max 35	

31. Date First Registered		
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/Cars/Car/Registered	
Status (Mandatory or Optional)	**M**	
Business Rules	**Field length**	**Format**
	10	ccyy-mm-dd

32. Date car first available		
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/Cars/Car/AvailFrom	
Status (Mandatory or Optional)	**O**	
Business Rules	**Field length**	**Format**

	Field length	Format
1. Must be within the tax year for which the return is being made 2. Only required if the car was first available during the tax year for which the return is being made. 3. Must not be later than date last available.	10	ccyy-mm-dd

33. Date car last available		
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/Cars/Car/AvailTo	
Status (Mandatory or Optional)	**O**	
Business Rules	**Field length**	**Format**
1. Must be within the tax year for which the return is being made 2. Only required if the date is before the end of the tax year for which the return is being made. 3. Must not be earlier than date first available	10	ccyy-mm-dd

34. Engine Size		
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/Cars/Car/CC	
Status (Mandatory or Optional)	**O**	
Business Rules	**Field length**	**Format**
1. Must be present if Car registered before 1 Jan 1998 Car registered on or after 1 Jan 1998 and 'No Approved CO2 figure' is present	Max 4	

35. Type of fuel or power used		
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/Cars/Car/Fuel	
Status (Mandatory or Optional)	**O**	
Business Rules	**Field length**	**Format**

Acceptable values are:
1. 'A' for Petrol
   'D' for Diesel
   'D' for Euro IV emissions standard diesel
   'A' for Hybrid electric
   'A' for gas only or Bi-fuel with approved gas CO2 figure
   'A' for conversion or older Bi-fuel
   'A' for E85 compliant
   'A' for zero emission cars, whatever the technology
 	
Must be present if car registered on or after 1 Jan 1998.
	1	A
		D
		D
		A
		A
		A
		A
		A

36. Approved CO2 emissions figure for cars registered on or after 1 Jan 1998		
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/Cars/Car/CO2	
Status (Mandatory or Optional)	**O**	
Business Rules	**Field length**	**Format**
Must be present if: 1. Date first registered is on or after 1 Jan 1998 and 2. The No Approved CO2 figure indicator is not present at Field 37 and ' 3. If present must be greater than or equal to 0	Max 3	

37. No Approved CO2 figure indicator		

X-Path	/IRenvelope/ExpensesAndBenefits/P11D/Cars/Car/NoAppCO2Fig		
Status (Mandatory or Optional)	O		
Business Rules		Field length	Format
Must be present if: 1. Approved CO2 emissions figure for cars registered on or after 1 Jan 1998 is not present at Field 36 2. If present must be 'yes'		Max 3	yes

38. List price of car			
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/Cars/Car/List		
Status (Mandatory or Optional)	M		
Business Rules		Field length	Format
1. Numeric characters in the appropriate format 2. Minimum value of £1000.00		Max 9	9999999.99

39. Price of Accessories			
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/Cars/Car/Accs		
Status (Mandatory or Optional)	M		
Business Rules		Field length	Format
1. Numeric characters in the appropriate format		Max 8	999999.99

40. Employee Capital Contributions			
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/Cars/Car/CapCont		
Status (Mandatory or Optional)	M		
Business Rules		Field length	Format
1. Numeric characters in the appropriate format 2. Maximum contribution is £5000.00		Max 6	5000.00

41. Amount paid by employee for private use of car			
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/Cars/Car/PrivUsePmt		
Status (Mandatory or Optional)	M		
Business Rules		Field length	Format
1. Numeric characters in the appropriate format		Max 9	9999999.99

42. Date free fuel was withdrawn			
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/Cars/Car/FuelWithdrawn		
Status (Mandatory or Optional)	O		
Business Rules		Field length	Format

1. If present then cash equivalent of fuel for each car must be present 2. Date must be within the tax year reported 3. Date must not be earlier than the 'Date car first available' (BR32) or later than 'Date car last available' (BR33), if either or both are provided. 4. Must not be present if the car fuel benefit charge (cash equiv of fuel for car) is 0.00	10	ccyy-mm-dd

43. Free fuel reinstated indicator

X-Path	/IRenvelope/ExpensesAndBenefits/P11D/Cars/Car/FuelWithdrawn/@Reinstated	
Status (Mandatory or Optional)	**O**	
Business Rules	**Field length**	**Format**
1. Must only be completed if 'date free fuel was withdrawn' is present 2. If present must be 'yes'	3	yes

44. Cash equivalent

X-Path	/IRenvelope/ExpensesAndBenefits/P11D/Cars/Car/CashEquiv	
Status (Mandatory or Optional)	**M**	
Business Rules	**Field length**	**Format**
1. Numeric characters in the appropriate format	Max 9	9999999.99

45. Cash equivalent of fuel for each car

X-Path	/IRenvelope/ExpensesAndBenefits/P11D/Cars/Car/FuelCashEquiv	
Status (Mandatory or Optional)	**O**	
Business Rules	**Field length**	**Format**
1. Numeric characters in the appropriate format 2. If present must be greater than 0.00 3. If car registered before 01/01/98 or No approved CO2 figure indicator present, then engine size must be completed 4. If car registered on or after 01/01/98 fuel type must be present 5. Must be present if date free fuel was withdrawn is present 6. If present either Approved CO2 figure or engine size must also be present	Max 9	9999999.99

46. Total cash equivalent of all cars available in 2015/2016

X-Path	/IRenvelope/ExpensesAndBenefits/P11D/Cars/TotalCars	
Status (Mandatory or Optional)	**M**	
Business Rules	**Field length**	**Format**
1. Numeric characters in the appropriate format 2. Must be equal to the sum of all cash equivalents of each car	Max 9	9999999.99

47. Total cash equivalent of fuel for all cars available in 2015/2016

X-Path	/IRenvelope/ExpensesAndBenefits/P11D/Cars/TotalFuel	
Status (Mandatory or Optional)	**O**	
Business Rules	**Field length**	**Format**
1. Numeric characters in the appropriate format 2. Must be equal to the sum of all 'cash equivalent of fuel for each car'	Max 9	9999999.99

Section G - Vans

48. Benefit Type G		
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/Vans@Type	
Status (Mandatory or Optional)	**O**	
Business Rules	**Field length**	**Format**
1. Valid character = 'G'	1	G

49. Cash equivalent of all vans made available for private use		
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/Vans/CashEquiv	
Status (Mandatory or Optional)	**M**	
Business Rules	**Field length**	**Format**
1. Numeric characters in the appropriate format	Max 9	9999999.99

50. Total cash equivalent of fuel for all vans available		
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/Vans/FuelCashEquiv	
Status (Mandatory or Optional)	**O**	
Business Rules	**Field length**	**Format**
1. Numeric characters in the appropriate format	Max 9	9999999.99

Section H – Interest-free and low interest loans. This section can be repeated 10 times

51. Benefit Type H		
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/Loans@Type	
Status (Mandatory or Optional)	**O**	
Business Rules	**Field length**	**Format**
1. Valid character = 'H'	1	H

52. Number of Joint Borrowers		
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/Loans/Loan/Joint	
Status (Mandatory or Optional)	**M**	
Business Rules	**Field length**	**Format**
1. Designated character set	Max 3	

53. Amount of loan outstanding at 5th April 2015 or date loan was made if later		
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/Loans/Loan/InitOS	
Status (Mandatory or Optional)	**M**	
Business Rules	**Field length**	**Format**
1. Numeric characters in the appropriate format	Max 9	9999999.99

54. Amount of loan outstanding at 5th April 2016 or the date the loan was discharged or earlier			
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/Loans/Loan/FinalOS		
Status (Mandatory or Optional)		M	
Business Rules		**Field length**	**Format**
1. Numeric characters in the appropriate format		Max 9	9999999.99

55. Maximum amount of loan outstanding between 5th April 2015 and 5th April 2016			
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/Loans/Loan/MaxOS		
Status (Mandatory or Optional)		M	
Business Rules		**Field length**	**Format**

1. Numeric characters in the appropriate format
2   Cannot be less than
     Amount of loan outstanding at 5 April 2015 or at date loan was made if earlier or
     Amount of loan outstanding at 5 April 2016 or at date loan was discharged if earlier
		Max 9	9999999.99

56. Total amount of interest paid by the borrower between 5 April 2015 and 5 April 2016			
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/Loans/Loan/IntPaid		
Status (Mandatory or Optional)		M	
Business Rules		**Field length**	**Format**
1. Numeric characters in the appropriate format		Max 9	9999999.99

57. Date loan was made in 2015/2016 if applicable			
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/Loans/Loan/Date		
Status (Mandatory or Optional)		O	
Business Rules		**Field length**	**Format**
1. Must be within the tax year for which the return is being made		10	ccyy-mm-dd

58. Date loan was discharged in 2015/2016 if applicable			
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/Loans/Loan/Discharge		
Status (Mandatory or Optional)		O	
Business Rules		**Field length**	**Format**
1. Must be within the tax year for which the return is being made 2. Must be later than date loan was made		10	ccyy-mm-dd

59. Cash equivalent of loans after deducting any interest paid by the borrower			
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/Loans/Loan/CashEquiv		
Status (Mandatory or Optional)		M	
Business Rules		**Field length**	**Format**
1. Numeric characters in the appropriate format		Max 9	9999999.99

Section I – Private medical treatment or insurance

60. Benefit Type I		
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/Medical/@Type	
Status (Mandatory or Optional)	**O**	
Business Rules	**Field length**	**Format**
1. Valid character = 'I'	1	I

61. Cost to you		
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/Medical/Cost	
Status (Mandatory or Optional)	**M**	
Business Rules	**Field length**	**Format**
1. Numeric characters in the appropriate format	Max 9	9999999.99

62. Amount made good or from which tax deducted		
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/Medical/MadeGood	
Status (Mandatory or Optional)	**M**	
Business Rules	**Field length**	**Format**
1. Numeric characters in the appropriate format	Max 9	9999999.99

63. Cash equivalent		
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/Medical/CashEquiv	
Status (Mandatory or Optional)	**M**	
Business Rules	**Field length**	**Format**
1. Must equal 'Cost to you' less 'Amount made good' 2. Numeric characters in the appropriate format	Max 9	9999999.99

Section J – Qualifying relocation expenses payments and benefits

64. Benefit Type J		
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/Relocation/@Type	
Status (Mandatory or Optional)	**O**	
Business Rules	**Field length**	**Format**
1. Valid character = 'J'	1	J

65. Cash Equivalent		
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/Relocation/Excess	
Status (Mandatory or Optional)	**M**	
Business Rules	**Field length**	**Format**

1. Numeric characters in the appropriate format	Max 9	9999999.99

Section K – Services supplied

66. Benefit Type K		
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/Services/@Type	
Status (Mandatory or Optional)	**O**	
Business Rules	**Field length**	**Format**
1. Valid character = 'K'	1	K

67. Cost to you		
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/Services/Cost	
Status (Mandatory or Optional)	**M**	
Business Rules	**Field length**	**Format**
1. Numeric characters in the appropriate format	Max 9	9999999.99

68. Amount made good or from which tax deducted		
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/Services/MadeGood	
Status (Mandatory or Optional)	**M**	
Business Rules	**Field length**	**Format**
1. Numeric characters in the appropriate format	Max 9	9999999.99

69. Cash equivalent		
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/Services/CashEquiv	
Status (Mandatory or Optional)	**M**	
Business Rules	**Field length**	**Format**
1. Must equal 'Cost to you' less 'Amount made good' 2. Numeric characters in the appropriate format	Max 9	9999999.99

Section L – Assets placed at the employee's disposal. This section can be repeated 7 times once (and only once) for each of holiday accommodation; timeshare accommodation; aircraft; boat; corporate hospitality; multiple; other

70. Benefit Type L	
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/AssetsAvail/@Type

Status (Mandatory or Optional)	O	
Business Rules	**Field length**	**Format**
1. If benefit type L then either 'Description of asset' or 'Description of other' must be present	1	L

71. Description of Asset		
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/AssetsAvail/Asset/Desc	
Status (Mandatory or Optional)	**M**	
Business Rules	**Field length**	**Format**
1. Select one from: holiday accommodation; timeshare accommodation; aircraft; boat; corporate hospitality; multiple or other 2. If 'other' is selected, 'Description of Other' can be completed	Max 23	

72. Description of Other		
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/AssetsAvail/Asset/Other	
Status (Mandatory or Optional)	**O**	
Business Rules	**Field length**	**Format**
1. Designated character set	Max 30	

73. Annual Value plus expenses incurred		
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/AssetsAvail/Asset/AnnVal	
Status (Mandatory or Optional)	**M**	
Business Rules	**Field length**	**Format**
1. Numeric characters in the appropriate format	Max 9	9999999.99

74. Amount made good or from which tax deducted		
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/AssetsAvail/Asset/MadeGood	
Status (Mandatory or Optional)	**M**	
Business Rules	**Field length**	**Format**
1. Numeric characters in the appropriate format	Max 9	9999999.99

75. Cash equivalent		
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/AssetsAvail/Asset/CashEquiv	
Status (Mandatory or Optional)	**M**	
Business Rules	**Field length**	**Format**
1. Must equal 'Annual value' less 'Amount made good' 2. Numeric characters in the appropriate format	Max 9	9999999.99

Section M – Other items. Description of other Class 1A items can be repeated 6 times once (and only once) for each of: subscriptions and fees; educational assistance CL1A; non-qualifying relocation ben; stop loss charges; other; multiple

76. Benefit Type M		
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/Other/@Type	
Status (Mandatory or Optional)	O	
Business Rules	**Field length**	**Format**
1. If benefit type = M then at least one of the following must be present CL1A descriptions – rules 77 or 78 Non CL1A descriptions – rules 82 or 83 or Income tax paid but not deducted from director's remuneration – rule 87	1	M

77. Description of Other items		
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/Other/Class1A/Desc	
Status (Mandatory or Optional)	M	
Business Rules	**Field length**	**Format**
1. Select one from: subscriptions and fees; educational assistance CL1A, non-qualifying relocation ben; stop loss charges; multiple or other 2. If 'other' is selected, 'Description of Other' can be completed	Max 29	

78. Description of Other		
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/Other/Class1A/Other	
Status (Mandatory or Optional)	O	
Business Rules	**Field length**	**Format**
1. Designated character set	Max 30	

79. Cost to you		
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/Other/Class1A/Cost	
Status (Mandatory or Optional)	M	
Business Rules	**Field length**	**Format**
1. Numeric characters in the appropriate format	Max 9	9999999.99

80. Amount made good or from which tax deducted		
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/Other/Class1A/MadeGood	
Status (Mandatory or Optional)	M	
Business Rules	**Field length**	**Format**
1. Numeric characters in the appropriate format	Max 9	9999999.99

81. Cash equivalent		
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/Other/Class1A/CashEquiv	
Status (Mandatory or Optional)	M	
Business Rules	**Field length**	**Format**
1. Must equal 'Cost to you' less 'Amount made good' 2. Numeric characters in the appropriate format	Max 9	9999999.99

Section M – Other items. Description of other non-class1A items can be repeated 6 times once (and only once) for each of: subs and professional fees; nursery places; educational assistance; loans written or waived; other; multiple

82. Description of Other items		
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/Other/NonClass1A/Desc	
Status (Mandatory or Optional)	**M**	
Business Rules	**Field length**	**Format**
1. Select one from: subs and professional fees; nursery places; educational assistance; loans written or waived; multiple or other 2. If 'other' is selected, 'Description of other' can be completed	Max 26	

83. Description of Other		
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/Other/NonClass1A/Other	
Status (Mandatory or Optional)	**O**	
Business Rules	**Field length**	**Format**
1. Designated character set	Max 30	

84. Cost to you		
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/Other/NonClass1A/Cost	
Status (Mandatory or Optional)	**M**	
Business Rules	**Field length**	**Format**
1. Numeric characters in the appropriate format	Max 9	9999999.99

85. Amount made good or from which tax deducted		
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/Other/NonClass1A/MadeGood	
Status (Mandatory or Optional)	**M**	
Business Rules	**Field length**	**Format**
1. Numeric characters in the appropriate format	Max 9	9999999.99

86. Cash equivalent		
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/Other/NonClass1A/CashEquiv	
Status (Mandatory or Optional)	**M**	
Business Rules	**Field length**	**Format**
1. Must equal 'Cost to you' less 'Amount made good' 2. Numeric characters in the appropriate format	Max 9	9999999.99

87. Income tax paid but not deducted from directors salary		
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/Other/TaxPaid	
Status (Mandatory or Optional)	**O**	
Business Rules	**Field length**	**Format**
1. If benefit type = M, this must be present if no other items in section M are present 2. Can only be entered once 3. Numeric characters in the appropriate format	Max 9	9999999.99

Section N – Expenses payments made to, or on behalf of, the employee

88. Benefit Type N		
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/ExpPaid/@Type	
Status (Mandatory or Optional)	**O**	
Business Rules	**Field length**	**Format**
1. If benefit type = N then at least one of the following benefits must be present: Travelling and subsistence – rule 89 Entertainment – rule 92 General expenses – rule 96 Home telephone – rule 99 Non-qualifying relocation expenses – rule 102 Other – rule 105	1	N

89. Travelling and subsistence payments		
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/ExpPaid/TravAndSub/Cost	
Status (Mandatory or Optional)	**M**	
Business Rules	**Field length**	**Format**
1. Numeric characters in the appropriate format	Max 9	9999999.99

90. Amount made good or from which tax deducted		
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/ExpPaid/TravAndSub/MadeGood	
Status (Mandatory or Optional)	**M**	
Business Rules	**Field length**	**Format**
1. Numeric characters in the appropriate format	Max 9	9999999.99

91. Taxable Payment		
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/ExpPaid/TravAndSub/TaxablePmt	
Status (Mandatory or Optional)	**M**	
Business Rules	**Field length**	**Format**
1. Must equal 'Cost to you' less 'Amount made good' 2. Numeric characters in the appropriate format	Max 9	9999999.99

92. Trading Organisation Indicator		
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/ExpPaid/Ent/@ TradingOrgInd	
Status (Mandatory or Optional)	**O**	
Business Rules	**Field length**	**Format**
1. Must be present if 'Entertainment' cost to you, amount made good and taxable payment present 2. If present must be 'yes' or 'no'	2 or 3	yes no

93. Cost to you		
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/ExpPaid/Ent/Cost	
Status (Mandatory or Optional)	**M**	
Business Rules	**Field length**	**Format**
1. Numeric characters in the appropriate format	Max 9	9999999.99

94. Amount made good or from which tax deducted		
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/ExpPaid/Ent/MadeGood	
Status (Mandatory or Optional)	M	
Business Rules	**Field length**	**Format**
1. Numeric characters in the appropriate format	Max 9	9999999.99

95. Taxable Payment		
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/ExpPaid/Ent/TaxablePmt	
Status (Mandatory or Optional)	M	
Business Rules	**Field length**	**Format**
1. Must equal 'Cost to you' less' Amount made good 2. Numeric characters in the appropriate format	Max 9	9999999.99

96. General Expenses – Cost to you		
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/ExpPaid/General/Cost	
Status (Mandatory or Optional)	M	
Business Rules	**Field length**	**Format**
1. Numeric characters in the appropriate format	Max 9	9999999.99

97. Amount made good or from which tax deducted		
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/ExpPaid/General/MadeGood	
Status (Mandatory or Optional)	M	
Business Rules	**Field length**	**Format**
1. Numeric characters in the appropriate format	Max 9	9999999.99

98. Taxable Payment		
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/ExpPaid/General/TaxablePmt	
Status (Mandatory or Optional)	M	
Business Rules	**Field length**	**Format**
1. Must equal 'Cost to you' less 'Amount made good' 2. Numeric characters in the appropriate format	Max 9	9999999.99

99. Payments for use of home telephone – Cost to you		
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/ExpPaid/HomeTel/Cost	
Status (Mandatory or Optional)	M	
Business Rules	**Field length**	**Format**
1. Numeric characters in the appropriate format	Max 9	9999999.99

100. Amount made good or from which tax deducted		
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/ExpPaid/HomeTel/MadeGood	
Status (Mandatory or Optional)	M	
Business Rules	**Field length**	**Format**
1. Numeric characters in the appropriate format	Max 9	9999999.99

101. Taxable Payment		
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/ExpPaid/HomeTel/TaxablePmt	
Status (Mandatory or Optional)	**M**	
Business Rules	**Field length**	**Format**
1. Must equal 'Cost to you' less 'Amount made good' 2. Numeric characters in the appropriate format	Max 9	9999999.99

102. Non-qualifying relocation expenses – Cost to you		
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/ExpPaid/NonQualRel/Cost	
Status (Mandatory or Optional)	**M**	
Business Rules	**Field length**	**Format**
1. Numeric characters in the appropriate format	Max 9	9999999.99

103. Amount made good or from which tax deducted		
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/ExpPaid/NonQualRel/MadeGood	
Status (Mandatory or Optional)	**M**	
Business Rules	**Field length**	**Format**
1. Numeric characters in the appropriate format	Max 9	9999999.99

104. Taxable Payment		
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/ExpPaid/NonQualRel/TaxablePmt	
Status (Mandatory or Optional)	**M**	
Business Rules	**Field length**	**Format**
1. Must equal 'Cost to you' less 'Amount made good' 2. Numeric characters in the appropriate format	Max 9	9999999.99

105. Description of Other		
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/ExpPaid/Other/Desc	
Status (Mandatory or Optional)	**M**	
Business Rules	**Field length**	**Format**
1. Designated character set	Max 30	

106. Cost to you		
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/ExpPaid/Other/Cost	
Status (Mandatory or Optional)	**M**	
Business Rules	**Field length**	**Format**
1. Numeric characters in the appropriate format	Max 9	9999999.99

107. Amount made good or from which tax deducted		
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/ExpPaid/Other/MadeGood	
Status (Mandatory or Optional)	**M**	
Business Rules	**Field length**	**Format**
1. Numeric characters in the appropriate format	Max 9	9999999.99

108. Taxable Payment		
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/ExpPaid/Other/TaxablePmt	
Status (Mandatory or Optional)	M	
Business Rules	**Field length**	**Format**
1. Must equal 'Cost to you' less 'Amount made good' 2. Numeric characters in the appropriate format	Max 9	9999999.99

P11D (b) Data items

109. Total Benefit		
X-Path	/IRenvelope/ExpensesAndBenefits/P11Db/Class1AcontributionsDue/TotalBenefit	
Status (Mandatory or Optional)	M	
Business Rules	**Field length**	**Format**
1. Must be total of all 1A items on all P11Ds in this submission, namely benefits A, D, F, G, H, I, J, K, L & M.	Max 11	999999999.99

110. Adjustment required		
X-Path	/IRenvelope/ExpensesAndBenefits/P11Db/Class1AcontributionsDue/TotalBenefit/@AdjustmentRequired	
Status (Mandatory or Optional)	O	
Business Rules	**Field length**	**Format**
1. Must be present if 'NIC payable' not completed 2. Must not be present if 'NIC payable' is present 3. If present must be 'yes'	3	yes

111. Class 1A NIC's rate		
X-Path	/IRenvelope/ExpensesAndBenefits/P11Db/Class1AcontributionsDue/@NICsRate	
Status (Mandatory or Optional)	O	
Business Rules	**Field length**	**Format**
1. Percentage in the format of four numerics to two decimal places e.g. 13.80	4	

112. Class 1A NIC's payable		
X-Path	/IRenvelope/ExpensesAndBenefits/P11Db/Class1AcontributionsDue/NICpayable	
Status (Mandatory or Optional)	O	
Business Rules	**Field length**	**Format**
1. Must equal 13.80% of Total Benefit 2. Must not be completed if 'adjustments required' = 'yes' 3. If 'adjustments required' is not completed then 'NIC payable' must be present	Max 10	99999999.99

113. Adjustments to Class 1A NIC – Total Benefit		
X-Path	/IRenvelope/ExpensesAndBenefits/P11Db/Class1AcontributionsDue/Adjustments/TotalBenefit	
Status (Mandatory or Optional)	M	
Business Rules	**Field length**	**Format**
1. Must be total of all 1A items on all P11Ds in this submission, namely benefits A, D, F, G, H, I, J, K, L & M.	Max 11	999999999.99

114. Amount Due (description)		
X-Path	/IRenvelope/ExpensesAndBenefits/P11Db/Class1AcontributionsDue/Adjustments/AmountDue/Description	
Status (Mandatory or Optional)	M	
Business Rules	**Field length**	**Format**
1. Brief description of type 2. Designated character set	Max 35	

115. Amount due			
X-Path	/IRenvelope/ExpensesAndBenefits/P11Db/Class1AcontributionsDue/Adjustments/AmountDue/Adjustment		
Status (Mandatory or Optional)		M	
Business Rules		**Field length**	**Format**
1. Must be equal to or greater than 0.00 2. Must be greater than 0.00 if Amount not due is 0.00 3. Both Amount due and Amount not due can be greater than 0.00		Max 11	999999999.99

116. Not Due (description)			
X-Path	/IRenvelope/ExpensesAndBenefits/P11Db/Class1AcontributionsDue/Adjustments/AmountNotDue/Description		
Status (Mandatory or Optional)		M	
Business Rules		**Field length**	**Format**
1. Brief description of type 2. Designated character set		Max 35	

117. Amount not due			
X-Path	/IRenvelope/ExpensesAndBenefits/P11Db/Class1AcontributionsDue/Adjustments/AmountNotDue/Adjustment		
Status (Mandatory or Optional)		M	
Business Rules		**Field length**	**Format**
1. Must be greater than or equal to 0.00 2. Must be greater than 0.00 if Amount due is 0.00 3. Both Amount due and Amount not due can be greater than 0.00		Max 11	999999999.99

118. Total Benefit on which Class 1A NIC's due			
X-Path	/IRenvelope/ExpensesAndBenefits/P11Db/Class1AcontributionsDue/Adjustments/Total		
Status (Mandatory or Optional)		M	
Business Rules		**Field length**	**Format**
1. Must be greater than or equal to 0.00 2. Must equal Total benefit plus Amount due MINUS Amount not due		Max 11	999999999.99

119. Class 1A NIC Payable			
X-Path	/IRenvelope/ExpensesAndBenefits/P11Db/Class1AcontributionsDue/Adjustments/Payable		
Status (Mandatory or Optional)		M	
Business Rules		**Field length**	**Format**
1. Must be greater than or equal to 0.00 2. Must equal total of benefits multiplied by NIC's rate (13.80%)		Max 10	99999999.99

120. Record Count			
X-Path	/IRenvelope/ExpensesAndBenefits/P11DrecordCount		
Status (Mandatory or Optional)		M	
Business Rules		**Field length**	**Format**
1. Must be total of all P11Ds in the submission		7	

121. Declaration			
X-Path	/IRenvelope/ExpensesAndBenefits/Declarations/P11Dincluded		
Status (Mandatory or Optional)		M	
Business Rules		**Field length**	**Format**
1. Allowable values are 'are enclosed' or 'are not due'		Max 12	are enclosed are not due

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.