Business Rules
Expenses and Benefits 2012/13
P46(Car)

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 P46Car.

Please Note: Forms must reach HMRC before 22nd March in the Tax Year being reported

Validation Rules for electronic EXB P46Car 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 2011-12 v1.0 dated 08th March 2011
Changes to Business Validation Rules apply from 6th April 2013

V0.1
'Year' changes from '2011-2012' to '2012-2013'
Note added to introduction

V1.0 Baselined

P46(Car) Data Items

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

2. Employee or Director Title			
X-Path	/IRenvelope/ExpensesAndBenefits/P46Car/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. Employee or Director First Forename			
X-Path	/IRenvelope/ExpensesAndBenefits/P46Car/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. Employee or Director Second Forename			
X-Path	/IRenvelope/ExpensesAndBenefits/P46Car/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. Employee or Director Surname			
X-Path	/IRenvelope/ExpensesAndBenefits/P46Car/EmployeeDetails/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. Employee or Director National Insurance Number			
X-Path	/IRenvelope/ExpensesAndBenefits/P46Car/EmployeeDetails/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		9	

7. Employee Date of Birth

X-Path	/IRenvelope/ExpensesAndBenefits/P46Car/EmployeeDetails/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

8. Employee Gender

X-Path	/IRenvelope/ExpensesAndBenefits/P46Car/EmployeeDetails/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 of the indicators 1- 5 must be present.

9. First Car Indicator   INDICATOR 1

X-Path	/IRenvelope/ExpensesAndBenefits/P46Car/SubmissionReason/ProvidedCar		
Status (Mandatory or Optional)	**O**		
Business Rules		**Field length**	**Format**
1. Allowable combinations of indicators: '1', '1 + 4'		2 or 3	yes no

10. Replacement Car Indicator   INDICATOR 2

X-Path	/IRenvelope/ExpensesAndBenefits/P46Car/SubmissionReason/ReplacedCar/Replaced		
Status (Mandatory or Optional)	**M**		
Business Rules		**Field length**	**Format**
1. Allowable combinations of indicators: '2', '2 + 4'		2 or 3	yes no

11. Does This Employee Have More Than One Car?

X-Path	/IRenvelope/ExpensesAndBenefits/P46Car/SubmissionReason/ReplacedCar/MultipleCarIndicator		
Status (Mandatory or Optional)	**O**		
Business Rules		**Field length**	**Format**
1. Must be present if 'Replacement Car Indicator' (Indicator 2) is 'yes'		2 or 3	yes no

12. Make And Model of Car that has been Replaced

X-Path	/IRenvelope/ExpensesAndBenefits/P46Car/SubmissionReason/ReplacedCar/MultipleCars/MakeAndModel		
Status (Mandatory or Optional)	**M**		
Business Rules		**Field length**	**Format**
1. Mandatory if the answer to 'Does the employee have more than one car' is 'yes' 2. Designated character set		Max 35	

13. Actual Engine Size of Car that has been Replaced (cc)

X-Path	/IRenvelope/ExpensesAndBenefits/P46Car/SubmissionReason/ReplacedCar/MultipleCars/EngineSize		
Status (Mandatory or Optional)	**M**		

Business Rules	Field length	Format
1. Mandatory if the answer to 'Does the employee have more than one car' is 'yes' 2. Enter the Actual Engine Size of the replacement car i.e. 1600cc 3. If the car has no engine size i.e. Electric Car, enter '0'	Max 4	

14. Engine Size of Car that has been Replaced - (Category Indicator)		
X-Path	/IRenvelope/ExpensesAndBenefits/P46Car/SubmissionReason/ReplacedCar/MultipleCars/@Category	
Status (Mandatory or Optional)	M	
Business Rules	**Field length**	**Format**

1. Mandatory if the 'Engine Size' field has been completed
2. Acceptable Values for Target System = '1' (Up to 1400cc)
        '2' (1401 – 2000cc)
        '3' (2001cc or more)
        '4' (0 (No engine size e.g. electric car))
3. Category entered must correspond to the entry made in the 'Engine Size' Field.
	1	1
		2
		3
		4

15. Second / Further Car Indicator		INDICATOR 3
X-Path	/IRenvelope/ExpensesAndBenefits/P46Car/SubmissionReason/SecondCar	
Status (Mandatory or Optional)	O	
Business Rules	**Field length**	**Format**
1. Allowable combinations of indicators: '3', '3 + 4'	2 or 3	yes no

16. Earning over £8500/Director Indicator		INDICATOR 4
X-Path	/IRenvelope/ExpensesAndBenefits/P46Car/SubmissionReason/EarningsOrDirector	
Status (Mandatory or Optional)	O	
Business Rules	**Field length**	**Format**
1. Allowable combinations of indicators: '4', '1 + 4', '2 + 4' '3 + 4	2 or 3	yes no

17. Car Withdrawn Indicator		INDICATOR 5
X-Path	/IRenvelope/ExpensesAndBenefits/P46Car/SubmissionReason/CarWithdrawn/Withdrawn	
Status (Mandatory or Optional)	M	
Business Rules	**Field length**	**Format**
1. Allowable combinations of indicators: '5'	3	yes

18. Date The Car Was Withdrawn		
X-Path	/IRenvelope/ExpensesAndBenefits/P46Car/SubmissionReason/CarWithdrawn/DateWithdrawn	
Status (Mandatory or Optional)	M	
Business Rules	**Field length**	**Format**
1. Mandatory if Indicator 5 is 'yes'	10	ccyy-mm-dd

19. Make And Model of Car Withdrawn		
X-Path	/IRenvelope/ExpensesAndBenefits/P46Car/SubmissionReason/CarWithdrawn/MakeAndModel	
Status (Mandatory or Optional)	M	
Business Rules	**Field length**	**Format**

1. Mandatory if Indicator 5 is 'yes' 2. Designated character set	Max 35	

20. Actual Engine Size of Car Withdrawn (cc)		
X-Path	/IRenvelope/ExpensesAndBenefits/P46Car/SubmissionReason/CarWithdrawn/EngineSize	
Status (Mandatory or Optional)	**M**	
Business Rules	**Field length**	**Format**
1. Mandatory if 'Indicator 5' is 'yes' 2. Enter the Actual Engine Size of the car withdrawn i.e. 1600cc 3. If the car has no engine size i.e. Electric Car, enter '0'	Max 4	

21. Engine Size of Car that has been Withdrawn - (Category Indicator)		
X-Path	/IRenvelope/ExpensesAndBenefits/P46Car/SubmissionReason/CarWithdrawn/EngineSize/@Category	
Status (Mandatory or Optional)	**M**	
Business Rules	**Field length**	**Format**
1. Mandatory if the 'Engine Size' field has been completed 2. Acceptable Values for Target System = '1' (Up to 1400cc) '2' (1401 – 2000cc) '3' (2001cc or more) '4' (0 (No engine size e.g. electric car)) 3. Category entered must correspond to the entry made in the 'Engine Size' Field	1	1 2 3 4

If Indicator 5 is answered as 'yes' in Part 1, Parts 2, 3, 4 & 5 do not need to be completed. Go straight to Declaration Section.

22. Part 2 - Make and Model Of Car Provided		
X-Path	/IRenvelope/ExpensesAndBenefits/P46Car/CarDetails/MakeAndModel	
Status (Mandatory or Optional)	**M**	
Business Rules	**Field length**	**Format**
1. Must be present if any of Indicators 1 - 4 are 'yes' 2. Designated character set	Max 35	

23. Actual Engine Size of Car Provided (cc)		
X-Path	/IRenvelope/ExpensesAndBenefits/P46Car/CarDetails/EngineSize	
Status (Mandatory or Optional)	**M**	
Business Rules	**Field length**	**Format**
1. Mandatory if the answer to 'Does the employee have more than one car' is 'yes' 2. Enter the Actual Engine Size of the car provided i.e. 1600cc 3. If the car has no engine size i.e. Electric Car, enter '0'	Max 4	

24. Engine Size of Car Provided - (Category Indicator)		
X-Path	/IRenvelope/ExpensesAndBenefits/P46Car/CarDetails/EngineSize@Category	
Status (Mandatory or Optional)	**M**	
Business Rules	**Field length**	**Format**
1. Mandatory if the 'Engine Size' field has been completed 2. Acceptable Values for Target System = '1' (Up to 1400cc) '2' (1401 – 2000cc) '3' (2001cc or more) '4' (0 (No engine size e.g. electric car)) 3. Category entered must correspond to the entry made in the 'Engine Size' Field.	1	1 2 3 4

25. Date First Registered			
X-Path	/IRenvelope/ExpensesAndBenefits/P46Car/CarDetails/DateFirstRegistered		
Status (Mandatory or Optional)	**M**		
Business Rules		**Field length**	**Format**
1. Must be present if any of indicators 1 - 4 are 'yes' 2. Must not be later than 'Date of Submission.'		10	ccyy-mm-dd

26. Fuel Type			
X-Path	/IRenvelope/ExpensesAndBenefits/P46Car/CarDetails/FuelType		
Status (Mandatory or Optional)	**O**		
Business Rules		**Field length**	**Format**

1. Must be present if any of indicators 1 - 4 are 'yes' 2. Acceptable Value = 'A' for Petrol
          'D' for Diesel
          'D' for Euro IV emissions standard diesel
          'A' for Hybrid electric
          'E' for Zero emission cars whatever the technology
          'A' for Bi-fuel
          'A' for E85 compliant
          'A' for Conversion or older Bi-fuel
		1	A
			D
			D
			A
			E
			
			A
			A
			A

27. Part 3 - CO2 Emissions			
X-Path	/IRenvelope/ExpensesAndBenefits/P46Car/CO2Emissions/Emissions		
Status (Mandatory or Optional)	**M**		
Business Rules		**Field length**	**Format**
1. Can only be present if any of indicators 1 - 4 are 'yes' If this data item is not present then either 2. 'Was Car First Registered Before 1998?' 3. 'No Approved CO2 Emissions Figure Indicator' must be present or 4. Fuel Type is "E"		Max 3	

28. Was Car First Registered Before 1998?			
X-Path	/IRenvelope/ExpensesAndBenefits/P46Car/CO2Emissions/Before1998		
Status (Mandatory or Optional)	**M**		
Business Rules		**Field length**	**Format**
1. Can only be present where any of indicators 1 - 4 are 'yes' 2. Can only be present if 'Date First Registered' is earlier than 01.01.98 3. Mandatory if 'Date First Registered' is earlier than 01.01.98 4. Can only be present where 'CO2 Emissions' is blank		3	yes

29. No Approved CO2 Emissions Figure Indicator			
X-Path	/IRenvelope/ExpensesAndBenefits/P46Car/CO2Emissions/NoApproved		
Status (Mandatory or Optional)	**M**		
Business Rules		**Field length**	**Format**
1. Can only be present where any of indicators **1 - 4** are 'yes' 2. Can only be present if 'Date First Registered' is 01.01.98 or later 3. Can only be present where 'CO2 Emissions' is blank 4. Mandatory if Fuel Type is 'E'		3	yes

30. Part 4 - List Price of Car

X-Path	/IRenvelope/ExpensesAndBenefits/P46Car/MonetaryDetails/CarPrice		
Status (Mandatory or Optional)		**M**	
Business Rules		**Field length**	**Format**
1. Must be present if any of indicators 1 - 4 Part 1 are 'yes' 2. Numeric characters in the appropriate format 3. Must be whole pounds		Max 9	9999999.00

31. Accessories Price			
X-Path	/IRenvelope/ExpensesAndBenefits/P46Car/MonetaryDetails/AccessoriesPrice		
Status (Mandatory or Optional)		**O**	
Business Rules		**Field length**	**Format**
1. Can only be present if indicators 1 - 4 are 'yes' 2. Numeric characters in the appropriate format 3. Must be whole pounds		Max 8	999999.00

32. Date Car Was First Available			
X-Path	/IRenvelope/ExpensesAndBenefits/P46Car/MonetaryDetails/DateFirstAvailable		
Status (Mandatory or Optional)		**M**	
Business Rules		**Field length**	**Format**
1. Must be present if any of indicators 1 - 4 are 'yes' 2. Must be after start of Current Tax year 3. Cannot be later than 'Date of Submission' 4. Cannot be earlier than 'Date First Registered'		10	ccyy-mm-dd

33. Employee Capital Contributions			
X-Path	/IRenvelope/ExpensesAndBenefits/P46Car/MonetaryDetails/CapitalContributions		
Status (Mandatory or Optional)		**M**	
Business Rules		**Field length**	**Format**
1. Must be present if any of indicators 1 - 4 are 'yes' 2. Numeric characters in the appropriate format 3. Must be whole pounds 4. Maximum Value £5000.00		Max 6	5000.00

34. Amount Paid By Employee For Private Use Of Car			
X-Path	/IRenvelope/ExpensesAndBenefits/P46Car/MonetaryDetails/PrivateUsePayment		
Status (Mandatory or Optional)		**O**	
Business Rules		**Field length**	**Format**
1. Can only be present if any of indicators 1- 4 are 'yes' 2. Numeric characters in the appropriate format 3. If present entry must be greater than 0.00 4. Must be whole pounds		9	9999999.00

35. Interval of Payment			
X-Path	/IRenvelope/ExpensesAndBenefits/P46Car/MonetaryDetails/PrivateUsePayment/@Interval		
Status (Mandatory or Optional)		**O**	
Business Rules		**Field length**	**Format**

1. Can only be present if any of indicators 1 - 4 are 'yes'
2. Acceptable values – 'W' = Weekly
               'M' = Monthly
               'Q' = Quarterly
               'Y' = Yearly
3. Mandatory if 'Amount Paid by Employee for Private Use of Car' is present.
		1	W
			M
			Q
			Y

36. Part 5 - Fuel For Private Use Indicator		
X-Path	/IRenvelope/ExpensesAndBenefits/P46Car/Fuel/PrivateUse	
Status (Mandatory or Optional)	**M**	
Business Rules	**Field length**	**Format**
1. Can only be present if any of indicators 1 - 4 are 'yes' 2. Cannot be 'yes' if 'Fuel Type' = 'E'	2 or 3	yes no

37. Employee/Director Contributes To Fuel Cost?		
X-Path	/IRenvelope/ExpensesAndBenefits/P46Car/Fuel/FuelPaidByEmployee	
Status (Mandatory or Optional)	**O**	
Business Rules	**Field length**	**Format**
1. Can only be present if any of indicators 1- 4 are 'yes' 2. Must be present if 'Fuel For Private Use Indicator' = 'yes' 3. Must not be present if "Fuel For Private Use Indicator" = 'no'	2 or 3	yes no

38. Declaration		
X-Path	/IRenvelope/ExpensesAndBenefits/Declarations/P46CarDeclaration	
Status (Mandatory or Optional)	**M**	
Business Rules	**Field length**	**Format**
1. Must always be present and answered "yes" in the appropriate format	3	yes

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.