

**Business Rules  
Expenses and Benefits 2019/20  
P11D and P11D(b)**

**These Business Rules apply to live filing submissions  
from 06/04/2020**

## **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<sup>58</sup> the NIC payable would be £67.55, but if the NIC payable came to

£67.55<sup>68</sup> 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, available on our web site at the following URL:

<https://www.gov.uk/government/publications/payroll-technical-specifications-national-insurance>

#### **Compression**

**Compression of P11D data is supported. It must contain a data-stream which has been compressed using zip or gzip and base 64 encoded**

## **Changelog below records the changes made from the 2018/19 product to the 2019/20 product through various versioning**

**Change from 2018/19 Version 1.0 Baseline to 2019/20 Version 0.1**

**Change to year front page, Business Rules Expenses and Benefits 2019/20 P11D and P11D(b)  
Also change to date, these business rules apply to live filing submissions from 06/04/2020.**

**Change to date footer on front page**

### **Section F**

**Data Item 35. Change to include F for Diesel cars which meet Euro 6d standard**

**Data Item 35 Change to how the format is listed, re-arranged to match P46(Car) to show fuel types in order of F, D, A.**

**Data Item 46. Change to date in title from 2018/19 to 2019/20**

**Data Item 47. Change to date in title from 2018/19 to 2019/20**

**Data Item 47. Wording change from**

**Total cash equivalent of fuel for all cars available in 2019/20 or Relevant Amount**

**To**

**Total cash equivalent of fuel for all cars available in 2019/20 or Relevant Amount**

### **Section H**

**Data Item 53. Change to date in title from 5 April 2018 to 5 April 2019**

**Data Item 54. Change to date in title from 5 April 2019 to 5 April 2020**

**Data Item 55. Change to date in title from 5 April 2018 and 5 April 2019 to 5 April 2019 and 5 April 2020**

**Data Item 55. Business Rule 2. Change of wording From**

**Cannot be less than Amount of loan outstanding at 5 April 2018 or at date loan was made if earlier or Amount of loan outstanding at 5 April 2019 or at date loan was discharged or earlier**

**To**

**Cannot be less than Amount of loan outstanding at 5 April 2019 or at date loan was made if later or Amount of loan outstanding at 5 April 2020 or at date loan was discharged or earlier**

**Data Item 56. Change to date in title from 5 April 2018 and 5 April 2019 to 5 April 2019 and 5 April 2020**

**Data Item 57. Change to date in title from 2018/19 to 2019/20**

**Data Item 58. Change to date in title from 2018/19 to 2019/20**

**Update from Baseline 19/20 v1.0 Baseline to Date Item 35 to align with P46(Car) BVR.**

**PLEASE NOTE – There is no provision to send the P11D's to HMRC in parts.**

## P11D & P11D(b) Business Rules

### 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

### 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

### P11D & P11D(b) Business Rules

3. Title		
<b>X-Path</b>	/IRenvelope/ExpensesAndBenefits/P11D/Employee/Name/Ttl	
<b>Status (Mandatory or Optional)</b>	O	
<b>Business Rules</b>	<b>Field length</b>	<b>Format</b>
1. If present, first character must be alpha 2. Remaining characters must conform with the designated character set	Max 4	

4. Forename		
<b>X-Path</b>	/IRenvelope/ExpensesAndBenefits/P11D/Employee/Name/Fore	
<b>Status (Mandatory or Optional)</b>	M	
<b>Business Rules</b>	<b>Field length</b>	<b>Format</b>
1. First character must be alpha 2. Remaining characters must conform with the designated character set	Max 35	

4. Second Forename		
<b>X-Path</b>	/IRenvelope/ExpensesAndBenefits/P11D/Employee/Name/Fore	
<b>Status (Mandatory or Optional)</b>	O	
<b>Business Rules</b>	<b>Field length</b>	<b>Format</b>
1. If present, first character must be alpha 2. Remaining characters must conform with the designated character set	Max 35	

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

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

## P11D & P11D(b) Business Rules

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

8. Employee Date of Birth		
<b>X-Path</b>	//IRenvelope/ExpensesAndBenefits/P11D/Employee/BirthDate	
<b>Status (Mandatory or Optional)</b>	O	
<b>Business Rules</b>	<b>Field length</b>	<b>Format</b>
1. 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. 2. Must be a valid calendar date in the appropriate format. 3. Must be today or earlier.	10	ccyy-mm-dd

9. Employee Gender		
<b>X-Path</b>	//IRenvelope/ExpensesAndBenefits/P11D/Employee/Gender	
<b>Status (Mandatory or Optional)</b>	O	
<b>Business Rules</b>	<b>Field length</b>	<b>Format</b>
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		
<b>X-Path</b>	//IRenvelope/ExpensesAndBenefits/P11D/Transferred/@Type	
<b>Status (Mandatory or Optional)</b>	O	
<b>Business Rules</b>	<b>Field length</b>	<b>Format</b>
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		
<b>X-Path</b>	//IRenvelope/ExpensesAndBenefits/P11D/Transferred/Asset/Dsc	
<b>Status (Mandatory or Optional)</b>	M	
<b>Business Rules</b>	<b>Field length</b>	<b>Format</b>
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	

## P11D & P11D(b) Business Rules

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

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

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

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

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

## P11D & P11D(b) Business Rules

18. Description of Other Payment		
X-Path	//Renvelope/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 or Relevant Amount		
X-Path	//Renvelope/ExpensesAndBenefits/P11D/Payments/Payment/CashEquivOrRelevantAmt	
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	//Renvelope/ExpensesAndBenefits/P11D/Payments/Tax	
Status (Mandatory or Optional)	O	
Business Rules	Field length	Format
1. Numeric characters in the appropriate format	Max 9	9999999.99
2. If benefit type = 'B', this must be present if no other items in section B are present		
3. Can only be entered once		

## Section C – Vouchers or credit cards

21. Benefit Type C		
X-Path	//Renvelope/ExpensesAndBenefits/P11D/VouchersOrCCs/@Type	
Status (Mandatory or Optional)	O	
Business Rules	Field length	Format
1. Valid character = 'C'	1	C

22. Gross Amount or Amount Forgone		
X-Path	//Renvelope/ExpensesAndBenefits/P11D/VouchersOrCCs/GrossOrAmtForgone	
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	//Renvelope/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



## P11D & P11D(b) Business Rules

24. Cash Equivalent or Relevant Amount		
<b>X-Path</b>	/IRenvelope/ExpensesAndBenefits/P11D/VouchersOrCCs/CashEquivOrRelevantAmt	
<b>Status (Mandatory or Optional)</b>	M	
<b>Business Rules</b>	<b>Field length</b>	<b>Format</b>
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		
<b>X-Path</b>	/IRenvelope/ExpensesAndBenefits/P11D/LivingAccom@Type	
<b>Status (Mandatory or Optional)</b>	O	
<b>Business Rules</b>	<b>Field length</b>	<b>Format</b>
1. Valid character = 'D'	1	D

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

## Section E – Mileage allowance payments not taxed at source

Amount of car and mileage allowances paid to employees for business travel in employee's own vehicle in excess of maximum exempt amount. Exemptions do not apply if using Optional Remuneration Arrangements.

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

28. Taxable Payment		
<b>X-Path</b>	/IRenvelope/ExpensesAndBenefits/P11D/MileageAllow/TaxablePmt	
<b>Status (Mandatory or Optional)</b>	M	
<b>Business Rules</b>	<b>Field length</b>	<b>Format</b>
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		
<b>X-Path</b>	/IRenvelope/ExpensesAndBenefits/P11D/Cars@Type	
<b>Status (Mandatory or Optional)</b>	O	
<b>Business Rules</b>	<b>Field length</b>	<b>Format</b>
1. Valid character = 'F'	1	F

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

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

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

# P11D & P11D(b) Business Rules

34. Engine Size		
<b>X-Path</b>	//Renvelope/ExpensesAndBenefits/P11D/Cars/Car/CC	
<b>Status (Mandatory or Optional)</b>	O	
<b>Business Rules</b>	<b>Field length</b>	<b>Format</b>
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		
<b>X-Path</b>	//Renvelope/ExpensesAndBenefits/P11D/Cars/Car/Fuel	
<b>Status (Mandatory or Optional)</b>	O	
<b>Business Rules</b>	<b>Field length</b>	<b>Format</b>
Acceptable values are: 1. 'F' for Diesel cars which meet Euro 6d standard 'D' for all other Diesel cars 'A' for all other cars  2. Must be present if car registered on or after 1 Jan 1998.	1	F D A

36. Approved CO2 emissions figure for cars registered on or after 1 Jan 1998		
<b>X-Path</b>	//Renvelope/ExpensesAndBenefits/P11D/Cars/Car/CO2	
<b>Status (Mandatory or Optional)</b>	O	
<b>Business Rules</b>	<b>Field length</b>	<b>Format</b>
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		
<b>X-Path</b>	//Renvelope/ExpensesAndBenefits/P11D/Cars/Car/NoAppCO2Fig	
<b>Status (Mandatory or Optional)</b>	O	
<b>Business Rules</b>	<b>Field length</b>	<b>Format</b>
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		
<b>X-Path</b>	//Renvelope/ExpensesAndBenefits/P11D/Cars/Car/List	
<b>Status (Mandatory or Optional)</b>	M	
<b>Business Rules</b>	<b>Field length</b>	<b>Format</b>

# P11D & P11D(b) Business Rules

1. Numeric characters in the appropriate format 2. Minimum value of £1000.00	Max 9	9999999.99
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39. Price of Accessories		
<b>X-Path</b>	/IRenvelope/ExpensesAndBenefits/P11D/Cars/Car/Accs	
<b>Status (Mandatory or Optional)</b>	M	
<b>Business Rules</b>	<b>Field length</b>	<b>Format</b>
1. Numeric characters in the appropriate format	Max 8	999999.99

40. Employee Capital Contributions		
<b>X-Path</b>	/IRenvelope/ExpensesAndBenefits/P11D/Cars/Car/CapCont	
<b>Status (Mandatory or Optional)</b>	M	
<b>Business Rules</b>	<b>Field length</b>	<b>Format</b>
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		
<b>X-Path</b>	/IRenvelope/ExpensesAndBenefits/P11D/Cars/Car/PrivUsePmt	
<b>Status (Mandatory or Optional)</b>	M	
<b>Business Rules</b>	<b>Field length</b>	<b>Format</b>
1. Numeric characters in the appropriate format	Max 9	9999999.99

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

44. Cash equivalent or Relevant Amount		
<b>X-Path</b>	/IRenvelope/ExpensesAndBenefits/P11D/Cars/Car/CashEquivOrRelevantAmt	
<b>Status (Mandatory or Optional)</b>	M	

## P11D & P11D(b) Business Rules

Business Rules	Field length	Format
1. Numeric characters in the appropriate format	Max 9	9999999.99

45. Cash equivalent or Relevant Amount of fuel for each car		
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/Cars/Car/FuelCashEquivOrRelevantAmt	
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 2019/20 or Relevant Amount		
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/Cars/TotalCarsOrRelevantAmt	
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 2019/20 or Relevant Amount		
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/Cars/TotalFuelOrRelevantAmt	
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 or Relevant Amount of all vans made available for private use		
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/Vans/CashEquivOrRelevantAmt	
Status (Mandatory or Optional)	M	
Business Rules	Field length	Format

# P11D & P11D(b) Business Rules

1. Numeric characters in the appropriate format	Max 9	9999999.99
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50. Total cash equivalent or Relevant Amount of fuel for all vans available		
X-Path	//Renvelope/ExpensesAndBenefits/P11D/Vans/FuelCashEquivOrRelevantAmt	
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	//Renvelope/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	//Renvelope/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 5 <sup>th</sup> April 2019 or date loan was made if later		
X-Path	//Renvelope/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 5 <sup>th</sup> April 2020 or the date the loan was discharged if earlier		
X-Path	//Renvelope/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 5 <sup>th</sup> April 2019 and 5 <sup>th</sup> April 2020		
X-Path	//Renvelope/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 2019 or at date loan was made if later or Amount of loan outstanding at 5 April 2020 or at date loan was discharged if earlier	Max 9	9999999.99

56. Total amount of interest paid by the borrower between 5 April 2019 and 5 April 2020		
X-Path	//Renvelope/ExpensesAndBenefits/P11D/Loans/Loan/IntPaid	
Status (Mandatory or Optional)	M	



## P11D & P11D(b) Business Rules

Business Rules	Field length	Format
1. Numeric characters in the appropriate format	Max 9	9999999.99

57. Date loan was made in 2019/2020 if applicable		
X-Path	//Renvelope/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 2019/2020 if applicable		
X-Path	//Renvelope/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	10	ccyy-mm-dd
2. Must be later than date loan was made		

59. Cash equivalent or Relevant Amount of loans after deducting any interest paid by the borrower		
X-Path	//Renvelope/ExpensesAndBenefits/P11D/Loans/Loan/CashEquivOrRelevantAmt	
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	//Renvelope/ExpensesAndBenefits/P11D/Medical/@Type	
Status (Mandatory or Optional)	O	
Business Rules	Field length	Format
1. Valid character = 'I'	1	I

61. Cost to you or Amount Forgone		
X-Path	//Renvelope/ExpensesAndBenefits/P11D/Medical/CostOrAmtForgone	
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	//Renvelope/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 or Relevant Amount		
X-Path	//Renvelope/ExpensesAndBenefits/P11D/Medical/CashEquivOrRelevantAmt	
Status (Mandatory or Optional)	M	

## P11D & P11D(b) Business Rules

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 or Relevant Amount		
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 or Amount Forgone		
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/Services/CostOrAmtForgone	
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 or Relevant Amount		
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/Services/CashEquivOrRelevantAmt	
Status (Mandatory or Optional)	M	
Business Rules	Field length	Format
1. Numeric characters in the appropriate format	Max 9	9999999.99



## P11D & P11D(b) Business Rules

1. Must equal 'Cost to you' less 'Amount made good' 2. Numeric characters in the appropriate format	Max 9	9999999.99
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**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		
<b>X-Path</b>	/IRenvelope/ExpensesAndBenefits/P11D/AssetsAvail/@Type	
<b>Status (Mandatory or Optional)</b>	O	
<b>Business Rules</b>	<b>Field length</b>	<b>Format</b>
1. If benefit type L then either 'Description of asset' or 'Description of other' must be present	1	L

71. Description of Asset		
<b>X-Path</b>	/IRenvelope/ExpensesAndBenefits/P11D/AssetsAvail/Asset/Desc	
<b>Status (Mandatory or Optional)</b>	M	
<b>Business Rules</b>	<b>Field length</b>	<b>Format</b>
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		
<b>X-Path</b>	/IRenvelope/ExpensesAndBenefits/P11D/AssetsAvail/Asset/Other	
<b>Status (Mandatory or Optional)</b>	O	
<b>Business Rules</b>	<b>Field length</b>	<b>Format</b>
1. Designated character set	Max 30	

73. Annual value plus expenses incurred or Cash Forgone		
<b>X-Path</b>	/IRenvelope/ExpensesAndBenefits/P11D/AssetsAvail/Asset/AnnValProRata	
<b>Status (Mandatory or Optional)</b>	M	
<b>Business Rules</b>	<b>Field length</b>	<b>Format</b>
1. Numeric characters in the appropriate format	Max 9	9999999.99

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

75. Cash equivalent or Relevant Amount		
<b>X-Path</b>	/IRenvelope/ExpensesAndBenefits/P11D/AssetsAvail/Asset/CashEquivOrRelevantAmt	
<b>Status (Mandatory or Optional)</b>	M	
<b>Business Rules</b>	<b>Field length</b>	<b>Format</b>

## P11D & P11D(b) Business Rules

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		
<b>X-Path</b>	/IRenvelope/ExpensesAndBenefits/P11D/Other/@Type	
<b>Status (Mandatory or Optional)</b>	O	
<b>Business Rules</b>	<b>Field length</b>	<b>Format</b>
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		
<b>X-Path</b>	/IRenvelope/ExpensesAndBenefits/P11D/Other/Class1A/Desc	
<b>Status (Mandatory or Optional)</b>	M	
<b>Business Rules</b>	<b>Field length</b>	<b>Format</b>
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		
<b>X-Path</b>	/IRenvelope/ExpensesAndBenefits/P11D/Other/Class1A/Other	
<b>Status (Mandatory or Optional)</b>	O	
<b>Business Rules</b>	<b>Field length</b>	<b>Format</b>
1. Designated character set	Max 30	

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

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

81. Cash equivalent or Relevant Amount		
<b>X-Path</b>	/IRenvelope/ExpensesAndBenefits/P11D/Other/Class1A/CashEquivOrRelevantAmt	
<b>Status (Mandatory or Optional)</b>	M	
<b>Business Rules</b>	<b>Field length</b>	<b>Format</b>

## P11D & P11D(b) Business Rules

1. Must equal 'Cost to you' less 'Amount made good'	Max 9	9999999.99
2. Numeric characters in the appropriate format		

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

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

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

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

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

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

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

## P11D & P11D(b) Business Rules

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

89. Travelling and subsistence payments – Cost to You or Amount Forgone		
<b>X-Path</b>	/IRenvelope/ExpensesAndBenefits/P11D/ExpPaid/TravAndSub/CostOrAmtForgone	
<b>Status (Mandatory or Optional)</b>	M	
<b>Business Rules</b>	<b>Field length</b>	<b>Format</b>
1. Numeric characters in the appropriate format	Max 9	9999999.99

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

91. Taxable Payment or relevant amount		
<b>X-Path</b>	/IRenvelope/ExpensesAndBenefits/P11D/ExpPaid/TravAndSub/TaxablePmtOrRelevantAmt	
<b>Status (Mandatory or Optional)</b>	M	
<b>Business Rules</b>	<b>Field length</b>	<b>Format</b>
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		
<b>X-Path</b>	/IRenvelope/ExpensesAndBenefits/P11D/ExpPaid/Ent/@ TradingOrgInd	
<b>Status (Mandatory or Optional)</b>	O	
<b>Business Rules</b>	<b>Field length</b>	<b>Format</b>
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 or Amount Forgone		
<b>X-Path</b>	/IRenvelope/ExpensesAndBenefits/P11D/ExpPaid/Ent/CostOrAmtForgone	
<b>Status (Mandatory or Optional)</b>	M	
<b>Business Rules</b>	<b>Field length</b>	<b>Format</b>
1. Numeric characters in the appropriate format	Max 9	9999999.99

94. Amount made good or from which tax deducted		
<b>X-Path</b>	/IRenvelope/ExpensesAndBenefits/P11D/ExpPaid/Ent/MadeGood	

# P11D & P11D(b) Business Rules

Status (Mandatory or Optional)	M	
Business Rules	Field length	Format
1. Numeric characters in the appropriate format	Max 9	9999999.99

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

99. Payments for use of home telephone – Cost to you or Amount Forgone		
X-Path	//Renvelope/ExpensesAndBenefits/P11D/ExpPaid/HomeTel/CostOrAmtForgone	
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	//Renvelope/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 or Relevant Amount		
X-Path	//Renvelope/ExpensesAndBenefits/P11D/ExpPaid/HomeTel/TaxablePmtOrRelevantAmt	
Status (Mandatory or Optional)	M	
Business Rules	Field length	Format
1. Must equal 'Cost to you' less 'Amount made good'	Max 9	9999999.99
2. Numeric characters in the appropriate format		

102. Non-qualifying relocation expenses – Cost to you or Amount Forgone		
X-Path	//Renvelope/ExpensesAndBenefits/P11D/ExpPaid/NonQualRel/CostOrAmtForgone	
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	//Renvelope/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 or Relevant Amount		
X-Path	//Renvelope/ExpensesAndBenefits/P11D/ExpPaid/NonQualRel/TaxablePmtOrRelevantAmt	
Status (Mandatory or Optional)	M	



## P11D & P11D(b) Business Rules

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	//Renvelope/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 or Amount Forgone		
X-Path	//Renvelope/ExpensesAndBenefits/P11D/ExpPaid/Other/CostOrAmtForgone	
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	//Renvelope/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 or Relevant Amount		
X-Path	//Renvelope/ExpensesAndBenefits/P11D/ExpPaid/Other/TaxablePmtOrRelevantAmt	
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	//Renvelope/ExpensesAndBenefits/P11Db/Class1AcontributionsDue/TotalBenefit	
Status (Mandatory or Optional)	M	
Business Rules	Field length	Format
1. Numeric characters in the appropriate format	Max 11	999999999.99

110. Adjustment required		
X-Path	//Renvelope/ExpensesAndBenefits/P11Db/Class1Acontr butionsDue/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	//Renvelope/ExpensesAndBenefits/P11Db/Class1AcontributionsDue/@NICsRate	
Status (Mandatory or Optional)	O	
Business Rules	Field length	Format

## P11D & P11D(b) Business Rules

1. Percentage in the format of four numerics to two decimal places e.g. 13.80	4	
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<b>112. Class 1A NIC's payable</b>		
<b>X-Path</b>	/IRenvelope/ExpensesAndBenefits/P11Db/Class1AcontributionsDue/NICpayable	
<b>Status (Mandatory or Optional)</b>	<b>O</b>	
<b>Business Rules</b>	<b>Field length</b>	<b>Format</b>
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

<b>113. Adjustments to Class 1A NIC – Total Benefit</b>		
<b>X-Path</b>	/IRenvelope/ExpensesAndBenefits/P11Db/Class1AcontributionsDue/Adjustments/TotalBenefit	
<b>Status (Mandatory or Optional)</b>	<b>M</b>	
<b>Business Rules</b>	<b>Field length</b>	<b>Format</b>
1. Numeric characters in the appropriate format	Max 11	999999999.99

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

<b>115. Amount due</b>		
<b>X-Path</b>	/IRenvelope/ExpensesAndBenefits/P11Db/Class1AcontributionsDue/Adjustments/AmountDue/Adjustment	
<b>Status (Mandatory or Optional)</b>	<b>M</b>	
<b>Business Rules</b>	<b>Field length</b>	<b>Format</b>
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

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

<b>117. Amount not due</b>		
<b>X-Path</b>	/IRenvelope/ExpensesAndBenefits/P11Db/Class1AcontributionsDue/Adjustments/AmountNotDue/Adjustment	
<b>Status (Mandatory or Optional)</b>	<b>M</b>	
<b>Business Rules</b>	<b>Field length</b>	<b>Format</b>
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

<b>118. Total Benefit on which Class 1A NIC's due</b>		
<b>X-Path</b>	/IRenvelope/ExpensesAndBenefits/P11Db/Class1AcontributionsDue/Adjustments/Total	
<b>Status (Mandatory or Optional)</b>	<b>M</b>	
<b>Business Rules</b>	<b>Field length</b>	<b>Format</b>

### P11D & P11D(b) Business Rules

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		
<b>X-Path</b>	//Renvelope/ExpensesAndBenefits/P11Db/Class1AcontributionsDue/Adjustments/Payable	
<b>Status (Mandatory or Optional)</b>	M	
<b>Business Rules</b>	<b>Field length</b>	<b>Format</b>
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		
<b>X-Path</b>	//Renvelope/ExpensesAndBenefits/P11DrecordCount	
<b>Status (Mandatory or Optional)</b>	M	
<b>Business Rules</b>	<b>Field length</b>	<b>Format</b>
1. Must be total of all P11Ds in the submission	7	

121. Declaration		
<b>X-Path</b>	//Renvelope/ExpensesAndBenefits/Declarations/P11DIncluded	
<b>Status (Mandatory or Optional)</b>	M	
<b>Business Rules</b>	<b>Field length</b>	<b>Format</b>
1. Allowable values are 'are due' or 'are not due'	Max 12	are due are not due

## Appendix 1 – Valid NINO Prefix letters

**Characters D, F, I, Q, U and V are not used as either the first or second letter of a NINO Prefix**

**The letter O is not used as the second letter of a Prefix**

**Prefixes BG, GB, KN, NK, TN, NT and ZZ are not to be used**