

**Business Rules
Expenses and Benefits 2018/19
P11D and P11D(b)**

**These Business Rules apply to live filing submissions
from 06/04/2019**

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:

£67.5558 the NIC payable would be £67.55, but if the NIC payable came to

£67.5568 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 2017/18 product to the 2018/19 product through various versioning

Change from 2017-18 Version 4.0 Baseline to 2018-19 V0.1

Section F

'Title of box 46. 'Total cash equivalent of all cars available in 2017/2018' changed to Total cash equivalent of all cars available in 2018/2019

Title of box 47. 'Total cash equivalent of fuel for all cars available in 2017/2018' changed to Total cash equivalent of fuel for all cars available in 2018/2019

Section H

Title of box 53. 'Amount of loan outstanding at 5th April 2017 or date loan was made if later' changed to Amount of loan outstanding at 5th April 2018 or date loan was made if later

Title of box 54. 'Amount of loan outstanding at 5th April 2018 or the date the loan was discharged or earlier' changed to 'Amount of loan outstanding at 5th April 2019 or the date the loan was discharged or earlier'

Title of box 55. 'Maximum amount of loan outstanding between 5th April 2017 and 5th April 2018' changed to 'Maximum amount of loan outstanding between 5th April 2018 and 5th April 2019'

Item 55 2. Cannot be less than

Amount of loan outstanding at 5 April 2017 or at date loan was made if earlier or

Amount of loan outstanding at 5 April 2018 or at date loan was discharged if earlier

Changed to:-

Item 55 2. 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 if earlier

Title of box 56. 'Total amount of interest paid by the borrower between 5 April 2017 and 5 April 2018' changed to 'Total amount of interest paid by the borrower between 5 April 2018 and 5 April 2019'

Title of box 57. 'Date loan was made in 2017/2018 if applicable' changed to 'Date loan was made in 2018/2019 if applicable'

Title of box 58. 'Date loan was discharged in 2017/2018 if applicable' changed to 'Date loan was discharged in 2018/2019 if applicable'

Change from 2018-19 Version 0.1 to 2018-19 V0.2

Additional information Class 1A NICs section

Existing url https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/489983/ni-guidance-2016-2017.pdf replaced with <https://www.gov.uk/government/publications/payroll-technical-specifications-national-insurance>

Section H

Title of box 53. ‘Amount of loan outstanding at 5th April 2019 or the date the loan was discharged or earlier’ changed to ‘Amount of loan outstanding at 5th April 2019 or the date the loan was discharged if earlier’

Change from 2018-19 Version 0.2 to 2018-19 V1.0 Baseline

Section E – Mileage allowance and passenger payments

Replace ‘Amount of car and mileage allowances paid to employees for business travel in employee’s own vehicle, and passenger payments, in excess of maximum exempt amount. Exemptions do not apply if using Optional Remuneration Arrangements’ with

‘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.’

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

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. 1 st 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	

P11D & P11D(b) Business Rules

5. Surname		
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/Employee/Name/Sur	
Status (Mandatory or Optional)	M	
Business Rules	Field length	Format
<ol style="list-style-type: none"> 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
<ol style="list-style-type: none"> 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
<ol style="list-style-type: none"> 1. The NINO should be in the format:- <ul style="list-style-type: none"> - Characters 1 & 2 must be alpha and must be one of the issued National Insurance number prefixes (See Appendix 1) - Characters 3-8 must be numeric - Character 9 must be alpha and A, B, C, D or a space 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
<ol style="list-style-type: none"> 1. Must be completed if the NINO is not known. If both date of birth and NINO are not known a default of 1st January 1901 should be used. 2. Must be a valid calendar date in the appropriate format. 3. Must be today or earlier. 	10	ccyy-mm-dd

9. Employee Gender		
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/Employee/Gender	
Status (Mandatory or Optional)	O	
Business Rules	Field length	Format
<ol style="list-style-type: none"> 1. Must be completed if the NINO is not known. 2. Must indicate Male or Female in the appropriate format. 	4 or 6	male female

(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 or Amount Forgone		
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/Transferred/Asset/CostOrAmtForgone	
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 or Relevant Amount		
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/Transferred/Asset/CashEquivOrRelevantAmt	
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 or Relevant Amount		
X-Path	/IRenvelope/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	/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 or Amount Forgone		
X-Path	/IRenvelope/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	/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 or Relevant Amount		
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/VouchersOrCCs/CashEquivOrRelevantAmt	
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 or Relevant Amount of Accommodation provided for employee, or his/her family or household		
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/LivingAccom/CashEquivOrRelevantAmt	
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 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		
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

P11D & P11D(b) Business Rules

32. Date car first available		
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/Cars/Car/AvailFrom	
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 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

P11D & P11D(b) Business Rules

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

P11D & P11D(b) Business Rules

42. Date free fuel was withdrawn		
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/Cars/Car/FuelWithdrawn	
Status (Mandatory or Optional)	O	
Business Rules	Field length	Format
<ol style="list-style-type: none"> 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
<ol style="list-style-type: none"> 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		
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/Cars/Car/CashEquivOrRelevantAmt	
Status (Mandatory or Optional)	M	
Business Rules	Field length	Format
<ol style="list-style-type: none"> 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
<ol style="list-style-type: none"> 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 2018/2019 or Relevant Amount		
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/Cars/TotalCarsOrRelevantAmt	
Status (Mandatory or Optional)	M	
Business Rules	Field length	Format
<ol style="list-style-type: none"> 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

P11D & P11D(b) Business Rules

47. Total cash equivalent offuel for all cars available in 2018/2019 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
1. Numeric characters in the appropriate format	Max 9	9999999.99

50. Total cash equivalent or Relevant Amount of fuel for all vans available		
X-Path	/IRenvelope/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	/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	

P11D & P11D(b) Business Rules

53. Amount of loan outstanding at 5 th April 2018 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 5 th April 2019 or the date the loan was discharged if 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 5 th April 2018 and 5 th April 2019		
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 2018 or at date loan was made if earlier or Amount of loan outstanding at 5 April 2019 or at date loan was discharged if earlier	Max 9	9999999.99

56. Total amount of interest paid by the borrower between 5 April 2018 and 5 April 2019		
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 2018/2019 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 2018/2019 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 or Relevant Amount of loans after deducting any interest paid by the borrower		
X-Path	/IRenvelope/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	/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 or Amount Forgone		
X-Path	/IRenvelope/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	/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 or Relevant Amount		
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/Medical/CashEquivOrRelevantAmt	
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 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. 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	

P11D & P11D(b) Business Rules

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 or Cash Forgone		
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/AssetsAvail/Asset/AnnValProRata	
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 or Relevant Amount		
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/AssetsAvail/Asset/CashEquivOrRelevantAmt	
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	

P11D & P11D(b) Business Rules

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 or Amount Forgone		
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/Other/Class1A/CostOrAmtForgone	
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 or Relevant Amount		
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/Other/Class1A/CashEquivOrRelevantAmt	
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	

P11D & P11D(b) Business Rules

84. Cost to you or Amount Forgone		
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/Other/NonClass1A/CostOrAmtForgone	
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 or Relevant Amount		
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/Other/NonClass1A/CashEquivOrRelevantAmt	
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		

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	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

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 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		
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/ExpPaid/TravAndSub/CostOrAmtForgone	
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

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 or relevant amount		
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/ExpPaid/TravAndSub/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

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 or Amount Forgone		
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/ExpPaid/Ent/CostOrAmtForgone	
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 or Relevant Amount		
X-Path	/IRenvelope/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' 2. Numeric characters in the appropriate format	Max 9	9999999.99

99. Payments for use of home telephone – Cost to you or Amount Forgone		
X-Path	/IRenvelope/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

P11D & P11D(b) Business Rules

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 or Relevant Amount		
X-Path	/IRenvelope/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' 2. Numeric characters in the appropriate format	Max 9	9999999.99

102. Non-qualifying relocation expenses – Cost to you or Amount Forgone		
X-Path	/IRenvelope/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	/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 or Relevant Amount		
X-Path	/IRenvelope/ExpensesAndBenefits/P11D/ExpPaid/NonQualRel/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

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 or Amount Forgone		
X-Path	/IRenvelope/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

P11D & P11D(b) Business Rules

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 or Relevant Amount		
X-Path	/IRenvelope/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	/IRenvelope/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	/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. Numeric characters in the appropriate format	Max 11	999999999.99

P11D & P11D(b) Business Rules

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	

P11D & P11D(b) Business Rules

121. Declaration		
X-Path	/IRenvelope/ExpensesAndBenefits/Declarations/P11DIncluded	
Status (Mandatory or Optional)	M	
Business Rules	Field length	Format
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