Notes for Payroll Software Developers

SERIES 10 – NUMBER 35 ***July 2007***

Contents:

1. ***Online filing: in-year***

From April 2009 employers with 50 or more employees will be required to send P45, P46 and similar pension information online and it is the intention that employers with fewer than 50 employees will have to submit similar information online from April 2011.

The following information should be read in conjunction with the details provided in previous editions of these 'notes' (Series 10 Numbers 30-34 inclusive).

Ahead of mandation and in response to industry representations, HMRC will be changing its in-year online systems from April 2008. We are now able to provide the outstanding information needed by developers so you can have your products and services updated in time. We are grateful for your patience since the Chancellor's Budget announcement of deferral of the measures requiring online submission of in-year data by a year.

1.1 ***HMRC's new infrastructure***

To cope with the increased volume of online transmissions, improve reliability and to provide users with improved error messages, HMRC is moving the validation of the PAYE in-year forms to a strategic validation platform, the Channel Routing and Integration Service, known as ChRIS. This change will apply to in-year forms sent from 6 April 2008.

This move to new infrastructure means the introduction of new error code types will be needed for the Internet submission of forms P45(1), P45(3) and P46 and PENNOT. These are provided in the document known as 'PAYE in-year error messages 08 v0 95', a copy of which is included at **Annex A** of these 'notes'.

The validation platform for 2007-08 PAYE end of year forms will remain on the current architecture as follows and you will therefore need to retain error codes for each submission type.

- P35, P14 and P38A - ERSS2/ERIC, in 2007-08 and the error messages will remain as published in the technical pack. The 2007-08 service has been available in live since 6 April 2007.

- Works Number Update (WNU), Expenses and Benefits forms P11D, P9D - GGIS, in 2007-08 the error messages will also remain as published in the technical packs.

Submitters need to remember that a single submission file may not contain mixed messages. For example, P14/P35 data must be submitted in a separate file from P11Ds. And P11Ds cannot be submitted with P45 or P46 data. But P45s may be submitted in the same file as PENNOT or P46 data.

The new infrastructure is capable of handling file sizes to a maximum of 5mb message (c.2500 items) when sent over the Internet. The file size using Electronic Data Interchange (EDI) channel remains unrestricted.

From 6 April 2008 we will not be able to accept the online submission of any P45, P46 or PENNOT which is made using the current schema or MIGs. All submissions using the current format will be rejected and returned to the submitter for correction.

1.2 *Validations*

Data Validation Document (DIVdoc) 2008-09 (V3.4)

Annex B of these 'notes' provides the latest details of format, field length and text for each data field and are very similar to those used at end of year.

The Date of Birth and Gender fields will be optional for 2008-09 but will become mandatory fields from April 2009. In view of this we would ask you to encourage users to populate the fields whenever possible and to update internal records in readiness for April 2009.

All P45, P46s submitted from 6 April 2008 will need to meet the updated validation requirement. The validations require that the 'date of starting' or the 'date of leaving' on all in-year data is in the current year or earlier. We are exploring our options for altering our requirement before April 2009 when it becomes mandatory for large and medium sized employers to submit all in-year data online. For example, without some change, any submission in March'09 to notify us of someone whose last day of work is towards the end of April 2009 will have to be on paper.

We are aware that some software is incapable of rolling forward into a new financial year until all transactions in the previous year are completed. Where this is a problem at April 2008 you may want to advise the employer to make the submission on paper. However the software will need upgrading for April 2009 when mandatory in-year online filing for employers with 50 or more employees is relevant.

Rules & Interface Management (RIM)

Rules and Interface Management (RIM) is an evolutionary development of the XML Schema production process that was in place previously for PAYE in-year Internet services. The contents of the Technical Pack for software developers will therefore have a familiar feel, albeit with some important changes. The most important difference is the replacement of the old Business Validation Rules document by a Schematron schema that provides formally expressed machine-executable Business Rules, and added Business Rule documentation in the Specification Document that details all the data structures and validations in one convenient programmer's reference manual.

The RIM process ensures consistency between XML Schema, Schematron schema and Specification document (including the valid sample and descriptive sample instance documents) because they are all generated automatically from a single repository of data component and rule definitions. In future, as the RIM service develops, the EDI Message Implementation Guidelines (MIGs) will also generate from this same source repository.

The validation artefacts published in the Technical Pack will also be used directly by the ChRIS validation engine component, ensuring consistency between published specifications, test services and live services. The new validation engine produces ‘standard’ Schema error messages and error numbers that are common to all services using ChRIS. In addition outputs improved location information for each error detected in the form of an XPath expression can be used programmatically to identify the offending data item in the submission XML, even in repeating structural groups. The validation engine is also capable of outputting the low-level detailed error messages produced by Xerces to aid developers when debugging XML submissions. These ‘developer hints’ augment the ‘standard Schema error messages and are only available in test services, not the live service.

The MIGs for the PAYE in-year messages have been split into different messages types –P45PT1, P45PT3, P46 and PENNOT. All these messages will be version 5.0 at April 2008.

The 2008-09 MIG and Schema will be available soon at
www.hmrc.gov.uk/ebu/softw_index.htm

1.3 ***Test Services***

To support these changes the following test services will be provide.

Internet ‘desk top checker’

We intend to provide an Internet ‘desk top checker’ in the summer of 2007. The service will be re-named the ‘Local Test Service’ (LTS) and it will be downloadable, in the same way as the ‘PAYE End of Year validation’ tool (also known as ‘desktop checker’). The LTS will come with an update manager providing you access to any new versions of Schemas and business validation rules. LTS for in-year forms will be published on our website at
http://www.hmrc.gov.uk/ebu/paye_techpack/inyear.htm

The Software Developer Support Team will notify, by email, third party and in–house developers when it becomes available.

Third Party Vendor service (TPVS)

TPVS will be made available in October 2007.

Test in Live

The EDI test ’Test in Live’ services for in-year forms will be available from October 2007.

The Internet service for in-year forms will be built with a separate ‘Test in Live’ message class; IR-PAYE-MOV-TIL, which will provide clear responses from the UK Government Gateway (UKGG), examples of which are at **Annex C** of these ‘notes’. Availability of this test service is subject to final confirmation.

‘Test in Live’ will continue to be provided for the submission of end of year Annual Returns. Please see paragraph 2.2 (page 9) for information and guidance about sending Test in Live Returns.

1.4 ***HMRC Mark***

HMRC Mark is the generic name for the taxpayer safeguard mechanism that has already been introduced successfully into several other HMRC Gateway based XML online filing service under the name 'IRmark', including SA, CT and CIS. In effect, IRmark is a Gateway-channel-specific implementation of HMRC Mark and has been a 'dormant' part of the header structure for all PAYE transaction Schemas for some time.

The only thing preventing us renaming or rebranding IRmark across the board as HMRC Mark is that the term IRmark has been used in XML element names for both submission and response Schema – a change in element names would severely impact several services for largely cosmetic reasons. Consequently, XML elements will continue to be called 'IRmark', 'IRmarkReceipt', etc for backwards compatibility reasons, and the term HMRC Mark and IRmark should be regarded as interchangeable, at least for the Gateway XML channel. Any future implementation for other channels will fall under the HMRC Mark umbrella but their implementation will be 'brand-agnostic'.

The HMRC Mark will be introduced at April 2008 as an optional feature and we are considering making it mandatory from April 2009. We would like to hear from any developer who is supporting a 'DOS application' and for whom mandation of the IRmark will cause a problem. Contact the SDS team: email **sdsteam@hmrc.gsi.gov.uk** or phone **01274 534666**.

The HMRC Mark is based on the same principles as the IR Mark that has been implemented for SA and CIS. It is part of HMRC's strategic direction to include this safeguard on all Internet online filing services. It will be possible to test your implementation of the HMRC-Mark algorithm on TPVS from October 2007. If a file contains an HMRC Mark in 2008, it will be validated and it must be correct or the file will be rejected. However, as it is optional in 2008, it is acceptable for the file to be sent without the HRMC Mark.

1.5 ***Stationery***

The new paper P45, to include the date of birth and gender fields, and the new P46(Pen), replacement for the P160 and PENNOT, will be introduced in April 2009. We will continue our efforts to introduce the P45 earlier if at all possible.

1.6 ***Filing Timetable***

In response to queries from employers we have provided more information about the existing timetable for the submission of both starter and leaver data together with details of the relevant tax code to be used.

Information about tax codes to be used (assuming employers will action any P45(3), P46 or P6 in date order) is provided at **Annex D** of these 'notes'. As developers and service providers you may need to review your products to ensure that they adhere to this advice. Any steps you can take to support employers in this area would be helpful as the outcome will be more accurate tax codes and fewer end of year discrepancies.

1.7 ***Removal of local arrangements and de minimis reporting arrangements***

We are aware that there are some instances where local agreements and the adoption of de minimis reporting arrangements mean that some employments are not being reported to HMRC. These arrangements were put in place as a pragmatic solution to specific local problems but are now unnecessary with the move to greater online filing. HMRC are taking steps to bring these arrangements to a close.

Accordingly when an employee provides a P45(3) it must be sent to HMRC. A P46 is required in all other cases wherever a P11deductions working sheet (or electronic equivalent) is required and a P45(3) has not been provided by the new employee. This does not alter in any way the Dispensation arrangements for the reporting of Benefits in Kind.

It is possible that some employers, particularly those who develop their own software and those who have bespoke or customised software, may have embedded these local practices in payroll software and will now need to revert to national arrangements. Where you are aware that one of your customers will need to make IT changes, we would be grateful for your support in getting the changes made before April 2008. Otherwise they may find it impossible to meet the validation criteria by 2009 when, for employers with 50 or more employees, they will incur penalties if they do not file online.

Specifically, Pension and Annuity Providers and Payers should now submit a form P14 for all pensioners to whom they are paying a pension or an annuity, irrespective of amount and whether they have kept a deductions working sheet (form P11) for those people or not. We are aware that formal tax codes are not in operation for some of these pensions because HMRC have never issued one and no tax is being deducted as a consequence. In these cases, please show a code of NT on the relevant P14 and HMRC will review the codes in operation and, where necessary, change the NT code to reflect the proper tax position for each pension.

1.8 ***Employer Recruitment to Online Filing***

Over 96% of employers with 50 or more employees now make their end of year Returns online and they have all been made aware of the need to file in-year data online.

Our employer recruitment activities are now concentrated on employers with fewer than 50 employees, where there remain about 450,000 active employers who have yet to do any business with HMRC online. We will first focus our attention on those employers with more than 5 employees, where take-up levels are currently running at about 70%. We are keen to remind this group of employers about the tax-free (incentive) payments available if they file their end of year return online in 2008 and 2009.

Learning from our earlier recruitment efforts, we will be encouraging these smaller employers not to wait until 2009-10 before sending us an end of year return online or 2011 before doing any in-year business online. We will be recommending they make the change early in order to familiarise themselves with the routines, and take the benefits of online filing. When asked to recommend a payroll product we draw customers' attention to the Payroll Standard Accreditation scheme and suggest they find a product that meets their business need from within the accredited product list.

As a result of this you may be approached by employers, or their agents, wishing to discuss their payroll products capabilities and filing options.

1.9 A *reminder (summary of changes/common errors)*

P46 data

From April 2008:

- an employer must submit a P46 (Statement A or B cases) when earnings exceed the Lower Earnings Limit.

- where an employee does not provide a completed P46 by the time of the first payment run they will be required to complete section 1 of the P46 and send the information to HMRC; in these circumstances the employer must use default code BR.

Date of birth and gender
From April 2009 Date of birth and gender will be required on all submissions. Meanwhile they will remain an optional field. It would be helpful to us if the information could form part of online submissions before 2009 as this will reduce queries to employers when our record matching routines fail to make a trace.

Setting up a new starter
When setting up a new starter whose P45(3) shows leaving details in the previous year do not carry forward the previous year's pay and tax details. This is a recurrent problem which, with your help payroll software should be able to eliminate.

Common errors
The most common errors employers make when submitting in-year data are:

- P45(1) with no date of leaving
- P45(1) which shows a cumulative tax code but no Total Taxable Pay details
- P45(1) which shows a non-cumulative tax code but has no pay details
- P45(3) with no date of starting
- P46 where there is no Statement ticked.

1.10 *Moving Taxpayer data to the National Insurance System computer*

In 2008 HMRC expect to move all PAYE taxpayer data to the NIRS computer and will no longer process taxpayer data using COP. Although we still need to finalise our cutover strategy, there is a possibility that we will not be able to accept online transmissions (paper will be stored until the cutover is completed) for a short period of time. If this does prove necessary, it will relate to in-year PAYE data only and will not impact the submission of employer end of year returns or any other submission type.

It would be very helpful if payroll software included the following features.

- The flexibility to allow the user to continue with their day-to-day payroll functions while holding up any online output to HMRC.
- A storage facility (some employers tell us they find it useful to have this when, for whatever reason online transmissions cannot be made). Any storage facility could be used if it proves necessary to have a period when online transmissions cannot be made to HMRC or if transmissions were not possible for other reasons.
- Allow the completion of the paper P45 (parts 1a – 3) in order that it can be given to the leaving employee thereby avoiding the unnecessary use of Emergency tax code.
- Recognition that once the submission embargo begins any subsequent online in-year submissions of P45, P46 or PENNOT, including any that the employer has stored as a consequence of the embargo, must meet the 2008-09 validation criteria.

In addition some employers report that limitations in their payroll software prevent them from moving to the next payment event until the last is finalised. As a result they do not close down month 11 until they are ready to make month 12 payments in case any supplementary month 11 payment is necessary. In some cases this situation will need to be overcome if the online element of a transaction (in this example the month 11 transaction) is to be held up. We would be grateful if you could discuss the issues and workarounds with any customers who may be affected.

If it does prove necessary to have a submission embargo period it will not impact the submission of Employer Annual Returns or forms P11D (Return of expenses and benefits). The embargo will relate to in-year PAYE data only.

2. ***<u>Online filing: end of year</u>***

2.1 ***<u>2006-07 Returns</u>***

By 28 May, HMRC had received 1.8m Returns for 2006-07 of which 1.4m were received online. The figure of online returns received at the same time last year was 1.2m. 1.4% of returns were rejected with errors for 2006-07 compared with 5% for 2005-06.

Although HMRC believes that the filing experience for the vast majority of customers was very good it accepts that there are a number of lessons to be learnt around planning, communications and response times and is taking this forward as part of reviewing 2006-07.

2.2 ***<u>Test Returns</u>***

We have had chance to analyse some of the cases where employers sent us a 2005-06 test return believing it to be their actual Return. That analysis has shown that employers were not clear on how to use the 'Test-in-Live' facility of their software and that they believed they had sent their actual return based on the Government Gateway email message, which said

'The submission for reference < Employer PAYE Reference > was successfully received on <date> and is being processed'. These employers were not aware that

HMRC also sent an XML message, to be picked up by their software product, for 'Test in Live' Returns, '*9001: This submission would have been successfully processed if sent under non test conditions*'.

We made a change to the Government Gateway email for 2006-07 to include a warning about test Returns and are considering further changes for 2007-08. We accept that the current message, '*The submission for reference XXX/XXXXX was successfully received on XX-XX-XXXX. If this was a test transmission, remember you still need to send your actual Employer Annual Return using the live transmission in order for it to be processed.*' has limitations because not all developers offer 'Test-in-Live' and some employers found this message confusing.

Our guidance already emphasises the need for employers to look out for the '*9004: The EOY Return has been processed and passed full validation'* acceptance message (however your product represents this message) as the way of confirming that we have received their return. We will make sure that our guidance for 2007-08 highlights the 9001 message and what that means for employers if they get this message when they are expecting an acceptance message.

We appreciate that developers can interpret these messages in a way that best suits their product. For those that offer 'Test in Live', anything that you can do to enhance your guidance on how to send tests, or to make the test and acceptance message more visible to your clients when received, should also help reduce the scale of the misunderstanding.

We would also like to pass on an employer suggestion that in any circumstance where they make a successful 'Test in Live' submission, in respect of an end of year submission, it should be followed up with a bold on-screen advisory message recommending that a live submission is now made. Please consider making this facility available to your customers.

2.3 'Test in Live' clarification (for developers only)

The Software Developers Support Team (SDST) has recently received an increasing number of queries from developers on implementing 'Test in Live' functionality.
We have therefore produced more information and guidance to help developers who wish to provide this option in their product.

Annex E of these 'notes' provides clarification of '<GatewayTest> and <TestMessage> elements End of Year (EOY) Online submissions via XML' including:

- how to use 'Vendor Single Integrated Proving Service' (VSIPS) to implement the 'test in live' function into products
- information you **must** provide to your customers to allow them to make 'Test-in-Live' submissions to the 'live' filing service
- how the Electronic Data Interchange (EDI) 'test flag' should be used in the EOY XML message for converting GFF or EDIFACT flat files into EOY XML messages.

3. *Other information*

3.1 *P11D changes (2008)*

The latest draft version of the P11D (2008) is at **Annex F** of these ‘notes’. Changes to this form are summarised as follows.

- New box numbers down the right hand side of the form as a consequence of changes to the SA Main Tax Return.
- A new field at Section G to declare the cash equivalent of van fuel benefit.
- The employee name box is now split into 2 boxes, one for surname and one for forename(s). This change is a result of feedback received saying that there is insufficient space with just one name box.

We have produced a conversion table to help you map the changes between the P11D and the new SA Main Tax Return, a copy of which is at **Annex G** of these ‘notes’.

We are conscious that late changes to the P11D caused difficulties last year, and we are aiming to have the P11D (2008) fully agreed in August 2008, after the Finance Bill receives Royal Assent.

P11D Working Sheets
The 2007-08 version of P11D Working Sheets 2 and 3 are attached at **Annex H** of these ‘notes’. Work is currently underway on the 2008-09 P11D Working Sheets 2 and we aim to have a draft version available in August 2008.

Draft versions of the remaining P11D series forms for 2007-08 will be available to view soon on our website at **http://www.hmrc.gov.uk/ebu/pnforms.htm**

3.2 *New online NIL payment notification facility*

We are now able to offer a more efficient method of NIL payment notification.

Previously customers were asked to send a signed NIL payslip by post if they needed to tell us that no payment was due for a particular month, quarter or accounting period.

From 10th July employers and companies can provide NIL payment notification over the Internet.

An employer or company can send us a NIL payment notification online by entering their Accounts Office reference number and payment period, or Corporation Tax payment reference, using the form provided on the dedicated PAYE or Corporation Tax pages of the HMRC website at:

http://www.hmrc.gov.uk/howtopay/paye_nil.htm
http://www.hmrc.gov.uk/howtopay/corporation_tax_nil.htm

The new facility is the most convenient and cost effective way to let HMRC know that no payment is due. We encourage all employers and companies to report NIL payments online whenever possible.

Software developers may want to consider providing links to the new online forms to prompt use of this new facility.

3.3 ***Child Support Agency – Deduction from Earnings Orders***

Guidance is available to help employers take deductions from earnings for child support payments using payroll software.

The latest 'Technical specification for calculating values under deductions from earnings orders' is available at
http://www.csa.gov.uk/en/PDF/leaflets/misc/specdeo.pdf

Please update your software as soon as possible to avoid any problems.

4. ***Next issue of these Notes***

The next edition of these Notes is scheduled for September 2007.

5. ***Mailing lists for these Notes***

The mailing options for the Notes are:

- notification by email
- notification by post
- paper issue of these notes.

Notification by email is the quickest and our preferred option. If you currently receive your mailing by post and wish to change to this option please send us details of your email address and company name to **hmrcnotes@replyservice.co.uk** stating 'change option' in the subject field.

New requests to be included on the mailing list and notification of address changes should include details of your preferred option, your email address, company name and address and be sent by email to **hmrcnotes@replyservice.co.uk**

Or you can write to:

Notes for Payroll Software Developers
PO Box 17289
Edinburgh
EH12 1WY.

If you wish to be removed from the mailing list please send your request, including details of your company name and address, by email to **hmrcnotes@replyservice.co.uk** stating 'unsubscribe' in the subject field or write to the address shown above.

6. ***Contacts for enquiries***

Where helpline numbers are shown for a specific topic within the Notes please ring the number quoted for more information.

General payroll enquiries should be directed to your local HM Revenue & Customs Office or to the Employer Helpline on **0845 7 143 143**.

Any other queries about the contents of the Notes should be made to the Online Services Helpdesk:

email	**helpdesk@ir-efile.gov.uk**
phone	**0845 60 55 999** (opening times - 8am to 8pm, 7 days a week)
fax	**0845 366 7828**
minicom	**0845 366 7805.**

If you contact the Online Services Helpdesk by email please state 'Notes for Payroll Software Developers' in the subject field.

Note: The Online Services Helpdesk cannot deal with change of mailing address information; these should be directed to **hmrcnotes@replyservice.co.uk**

ANNEX A

PAYE in-year error messages 08 v0 95

The schema errors, produced by the validation engine in CHRIS have been translated to make them more useful to end users.
The CHRIS Schema validation errors will be reported in the error response in their basic form. These are listed for information in the accompanying table (Sheet 3).
The validation response will include the mapped business error message and mapped business error reference number in the application extension hook.
Developers may output the business error message by examining the application extension hook when processing the errors, if they wish to.

Sheet 1 - Business-context Error Messages for selected Schema Errors

XPath Locator (relative to IRenvelope)	ChRIS Schema Error	Mapped Business Error	Business Error Message
/InYearMovements/P45Part1/@DeceasedIndicator	**ANY**	**7670**	Deceased indicator must be 'yes' or must not be present
/InYearMovements/P45Part1/Name/Ttl	**4085**	**5100**	Invalid character entered. Acceptable characters are A-Z, space, hyphen and apostrophe. First character must be an alphabetic.
/InYearMovements/P45Part1/Name/Fore	**4085**	**5100**	Invalid character entered. Acceptable characters are A-Z, space, hyphen and apostrophe. First character must be an alphabetic.
/InYearMovements/P45Part1/Name/Sur	**4085**	**5100**	Invalid character entered. Acceptable characters are A-Z, space, hyphen and apostrophe. First character must be an alphabetic.
/InYearMovements/P45Part1/NINO	**4085**	**5101**	NINO not entered in correct format. Should be in format of 2 (letters), 6 (numbers) followed by 1 (letter) A,B,C or D.
/InYearMovements/P45Part1/TaxCodeAtLeaving	**4080**	**7674**	Tax code entered is not a valid code.
/InYearMovements/P45Part1/TaxCodeAtLeaving/@SVR	**4000**	**7671**	Incorrect entry. The SVR indicator must not be used
/InYearMovements/P45Part1/TaxCodeAtLeaving/@Week1Month1Indicator	**4085**	**7672**	Week1/Month1 Indicator should be ‘X’, or not present
/InYearMovements/P45Part3/Name/Ttl	**4085**	**5100**	Invalid character entered. Acceptable characters are A-Z, space, hyphen and apostrophe. First character must be an alphabetic.
/InYearMovements/P45Part3/Name/Fore	**4085**	**5100**	Invalid character entered. Acceptable characters are A-Z, space, hyphen and apostrophe. First character must be an alphabetic.
/InYearMovements/P45Part3/Name/Sur	**4085**	**5100**	Invalid character entered. Acceptable characters are A-Z, space, hyphen and apostrophe. First character must be an alphabetic.
/InYearMovements/P45Part3/NINO	**4085**	**5101**	NINO not entered in correct format. Should be in format of 2 (letters), 6 (numbers) followed by 1 (letter) A,B,C or D.
/InYearMovements/P45Part3/TaxCodeInUse/@SVR	**4000**	**7671**	Incorrect entry. The SVR indicator must not be used

XPath Locator (relative to IRenvelope)	ChRIS Schema Error	Mapped Business Error	Business Error Message
/InYearMovements/P45Part3/TaxCodeInUse/@Week1Month1Indicator	**4085**	**7672**	Week1/Month1 Indicator should be 'X', or not present
/InYearMovements/P45Part3/StudentLoanIndicator	**ANY**	**7673**	Student Loan indicator must be 'yes' or must not be present
/InYearMovements/P45Part3/TaxCodeAtLeaving/@SVR	**4000**	**7671**	Incorrect entry. The SVR indicator must not be used
/InYearMovements/P45Part3/TaxCodeAtLeaving/@Week1Month1Indicator	**4085**	**7672**	Week1/Month1 Indicator should be 'X', or not present
/InYearMovements/P46/Name/Ttl	**4085**	**5100**	Invalid character entered. Acceptable characters are A-Z, space, hyphen and apostrophe. First character must be an alphabetic.
/InYearMovements/P46/Name/Fore	**4085**	**5100**	Invalid character entered. Acceptable characters are A-Z, space, hyphen and apostrophe. First character must be an alphabetic.
/InYearMovements/P46/Name/Sur	**4085**	**5100**	Invalid character entered. Acceptable characters are A-Z, space, hyphen and apostrophe. First character must be an alphabetic.
/InYearMovements/P46/NINO	**4085**	**5101**	NINO not entered in correct format. Should be in format of 2 (letters), 6 (numbers) followed by 1 (letter) A,B,C or D.
/InYearMovements/P46/TaxCodeInUse/@SVR	**4000**	**7671**	Incorrect entry. The SVR indicator must not be used
/InYearMovements/P46/TaxCodeInUse/@Week1Month1Indicator	**4085**	**7672**	Week1/Month1 Indicator should be 'X', or not present
/InYearMovements/P46/StudentLoanIndicator	**ANY**	**7673**	Student Loan indicator must be 'yes' or must not be present
/InYearMovements/PensionNotification/Name/Ttl	**4085**	**5100**	Invalid character entered. Acceptable characters are A-Z, space, hyphen and apostrophe. First character must be an alphabetic.
/InYearMovements/PensionNotification/Name/Fore	**4085**	**5100**	Invalid character entered. Acceptable characters are A-Z, space, hyphen and apostrophe. First character must be an alphabetic.
/InYearMovements/PensionNotification/Name/Sur	**4085**	**5100**	Invalid character entered. Acceptable characters are A-Z, space, hyphen and apostrophe. First character must be an alphabetic.
/InYearMovements/PensionNotification/NINO	**4085**	**5101**	NINO not entered in correct format. Should be in format of 2 (letters), 6 (numbers) followed by 1 (letter) A,B,C or D.
/InYearMovements/PensionNotification/TaxCodeAtLeaving/@SVR	**4000**	**7671**	Incorrect entry. The SVR indicator must not be used
/InYearMovements/PensionNotification/TaxCodeAtLeaving/@Week1Month1Indicator	**4085**	**7672**	Week1/Month1 Indicator should be 'X', or not present
/InYearMovements/PensionNotification/TaxCodeInUse/@SVR	**4000**	**7671**	Incorrect entry. The SVR indicator must not be used
/InYearMovements/PensionNotification/TaxCodeInUse/@Week1Month1Indicator	**4085**	**7672**	Week1/Month1 Indicator should be 'X', or not present

There can be more than one error code and message for each error. As a result Sheet 2 is structured so that the data item to which the rule applies is listed on one row in the first column and any errors are listed in as many rows as needed, in columns 2 and 3.

Sheet 2 - Business Rule Validation Errors

XPath Locator (relative to IRenvelope)	Error code	Business Error message
/InYearMovements/P45Part1	**7651**	This Employment must be present if the Tax Code at Leaving has a Week1/Month1 indicator
	7652	Cumulative pay and tax details must be present if and only if the Week1/Month1 indicator is not present.
/InYearMovements/P45Part1/BirthDate	**5001**	The Date must be today or earlier.
/InYearMovements/P45Part1/LeavingDate	**5002**	The Date must be in current tax year or earlier.
	5003	The Date must be in the current tax year or in the previous 6 tax years, i.e. Cannot be more than 6 tax years ago
/InYearMovements/P45Part1/CumulativeDetails	**7655**	Pay must be greater than tax
/InYearMovements/P45Part1/CumulativeDetails/Period	**7653**	If the week/month type is "week" then this must be in the range 01-54 or 56. If the week/month type is "month" then this must be numeric in the range 01-12.
/InYearMovements/P45Part1/ThisEmployment	**7655**	Pay must be greater than tax
/InYearMovements/P45Part3	**7652**	Cumulative pay and tax details must be present if and only if the Week1/Month1 indicator is not present.
/InYearMovements/P45Part3/BirthDate	**5001**	The Date must be today or earlier.
/InYearMovements/P45Part3/StartDate	**5002**	The Date must be in current tax year or earlier.
/InYearMovements/P45Part3/CumulativeDetails	**7655**	Pay must be greater than tax
/InYearMovements/P45Part3/CumulativeDetails/Period	**7653**	If the week/month type is "week" then this must be in the range 01-54 or 56. If the week/month type is "month" then this must be numeric in the range 01-12.
/InYearMovements/P45Part3/LeavingDate		
	5002	The Date must be in current tax year or earlier.
	5003	The Date must be in the current tax year or in the previous 6 tax years, i.e. Cannot be more than 6 tax years ago
/InYearMovements/P46/BirthDate	**5001**	The Date must be today or earlier.
/InYearMovements/P46/StartDate	**5002**	The Date must be in current tax year or earlier.
/InYearMovements/PensionNotification	**7652**	Cumulative pay and tax details must be present if and only if the Week1/Month1 indicator is not present.
/InYearMovements/PensionNotification/BirthDate	**5001**	The Date must be today or earlier.
/InYearMovements/PensionNotification/StartDate	**5002**	The Date must be in current tax year or earlier.
/InYearMovements/PensionNotification/LeavingDate	**5002**	The Date must be in current tax

XPath Locator (relative to IRenvelope)	Error code	Business Error message
		year or earlier.
	5003	The Date must be in the current tax year or in the previous 6 tax years, i.e. Cannot be more than 6 tax years ago
/InYearMovements/PensionNotification/CumulativeDetails/Period	**7653**	If the week/month type is "week" then this must be in the range 01-54 or 56. If the week/month type is "month" then this must be numeric in the range 01-12.

Sheet 3 - ChRIS Schema validation errors

Schema Validation Errors		Additional Developer Hints (LTS and TPVS only)	
Error Code	**Error Message**	**Low-level Xerces Key**	**Low-level Error Message**
4000	Invalid attribute value '{0}'	cvc-attribute.3	The value '{2}' of attribute '{1}' on element '{0}' is not valid with respect to its type, '{3}'.
4000	Invalid attribute value '{0}'	cvc-attribute.4	The value '{2}' of attribute '{1}' on element '{0}' is not valid with respect to its fixed '{'value constraint'}'. The attribute must have a value of '{3}'.
4000	Invalid attribute value '{0}'	cvc-complex-type.3.1	Value '{2}' of attribute '{1}' of element '{0}' is not valid with respect to the corresponding attribute use. Attribute '{1}' has a fixed value of '{3}'.
4000	Invalid attribute value '{0}'	cvc-complex-type.3.2.1	Element '{0}' does not have an attribute wildcard for attribute '{1}'.
4000	Invalid attribute value '{0}'	cvc-complex-type.3.2.2	Attribute '{1}' is not allowed to appear in element '{0}'.
4001	Missing attribute on element '{0}'	cvc-complex-type.4	Attribute '{1}' must appear on element '{0}'.
4002	Invalid attribute specified on element '{0}'	cvc-complex-type.5.1	In element '{0}', attribute '{1}' is a Wild ID. But there is already a Wild ID '{2}'. There can be only one.
4002	Invalid attribute specified on element '{0}'	cvc-complex-type.5.2	In element '{0}', attribute '{1}' is a Wild ID. But there is already an attribute '{2}' derived from ID among the '{'attribute uses'}'.
4003	Invalid attribute '{0}' on element '{1}'	cvc-elt.3.1	Attribute '{1}' must not appear on element '{0}', because the '{'nillable'}' property of '{0}' is false.
4020	Invalid value '{0}'	cvc-datatype-valid.1.2.1	'{0}' is not a valid value for '{1}'.
4020	Invalid value '{0}'	cvc-datatype-valid.1.2.2	'{0}' is not a valid value of list type '{1}'.
4020	Invalid value '{0}'	cvc-datatype-valid.1.2.3	'{0}' is not a valid value of union type '{1}'.
4051	Element '{0}' must have no children	cvc-complex-type.2.1	Element '{0}' must have no character or element information item [children], because the type's content type is empty.
4051	Element '{0}' must have no children	cvc-complex-type.2.4.d	Invalid content was found starting with element '{0}'. No child element is expected at this point.

Schema Validation Errors		Additional Developer Hints (LTS and TPVS only)	
Error Code	**Error Message**	**Low-level Xerces Key**	**Low-level Error Message**
4051	Element '{0}' must have no children	cvc-elt.3.2.1	Element '{0}' cannot have character or element information [children], because '{1}' is specified.
4051	Element '{0}' must have no children	cvc-elt.5.2.2.1	Element '{0}' must have no element information item [children].
4051	Element '{0}' must have no children	cvc-type.3.1.2	Element '{0}' is a simple type, so it must have no element information item [children].
4052	Element '{0}' must only have valid text as its content	cvc-complex-type.2.2	Element '{0}' must have no element [children], and the value must be valid.
4053	Element '{0}' must only have elements as its content	cvc-complex-type.2.3	Element '{0}' cannot have character [children], because the type's content type is element-only.
4057	Invalid element '{0}'	cvc-elt.1	Cannot find the declaration of element '{0}'.
4058	Value '{0}' doesn't match the expected value as set in the schema	cvc-elt.5.2.2.2.1	The value '{1}' of element '{0}' does not match the fixed '{'value constraint'}' value '{2}'.
4058	Value '{0}' doesn't match the expected value as set in the schema	cvc-elt.5.2.2.2.2	The value '{1}' of element '{0}' does not match the '{'value constraint'}' value '{2}'.
4065	Invalid content found at element '{0}'	cvc-complex-type.2.4.a	Invalid content was found starting with element '{0}'. One of '{1}' is expected.
4065	Invalid content found at element '{0}'	cvc-type.3.1.3	The value '{1}' of element '{0}' is not valid.
4066	Incomplete content found at element '{0}'	cvc-complex-type.2.4.b	The content of element '{0}' is not complete. One of '{1}' is expected.
4067	Element '{0}' is missing	cvc-complex-type.2.4.c	The matching wildcard is strict, but no declaration can be found for element '{0}'.
4068	Element '{0}' cannot have attributes	cvc-type.3.1.1	Element '{0}' is a simple type, so it cannot have attributes, excepting those whose namespace name is identical to 'http://www.w3.org/2001/XMLSchema-instance' and whose [local name] is one of 'type', 'nil', 'schemaLocation' or 'noNamespaceSchemaLocation'. However, the attribute, '{1}' was found.
4080	Value '{0}' is not one of the allowed enumerated values	cvc-enumeration-valid	Value '{0}' is not facet-valid with respect to enumeration '{1}'. It must be a value from the enumeration.
4081	Value '{0}' has too many fraction digits	cvc-fractionDigits-valid	Value '{0}' has {1} fraction digits, but the number of fraction digits has been limited to {2}.
4082	Value '{0}' has an incorrect length	cvc-length-valid	Value '{0}' with length '{1}' is not facet-valid with respect to length '{2}' for type '{3}'.
4082	Value '{0}' has an incorrect length	cvc-minLength-valid	Value '{0}' with length '{1}' is not facet-valid with respect to minLength '{2}' for type '{3}'.
4083	Value '{0}' is too large	cvc-maxExclusive-valid	Value '{0}' is not facet-valid with respect to maxExclusive '{1}' for type '{2}'.

Schema Validation Errors		Additional Developer Hints (LTS and TPVS only)	
Error Code	**Error Message**	**Low-level Xerces Key**	**Low-level Error Message**
4083	Value '{0}' is too large	cvc-maxInclusive-valid	Value '{0}' is not facet-valid with respect to maxInclusive '{1}' for type '{2}'.
4083	Value '{0}' is too large	cvc-maxLength-valid	Value '{0}' with length '{1}' is not facet-valid with respect to maxLength '{2}' for type '{3}'.
4084	Value '{0}' is too small	cvc-minExclusive-valid	Value '{0}' is not facet-valid with respect to minExclusive '{1}' for type '{2}'.
4084	Value '{0}' is too small	cvc-minInclusive-valid	Value '{0}' is not facet-valid with respect to minInclusive '{1}' for type '{2}'.
4085	Value '{0}' doesn't have the correct format	cvc-pattern-valid	Value '{0}' is not facet-valid with respect to pattern '{1}' for type '{2}'.
4086	Value '{0}' has too many digits	cvc-totalDigits-valid	Value '{0}' has {1} total digits, but the number of total digits has been limited to {2}.
4999	Internal schema validation error	*Various*	Catch all error

ANNEX B

Data Items Validations Document (DIVdoc) 2008-09 (V3.4 15/06/07)

Summary of Changes to previous version (V3.1) published in February 07 'notes'

Amendments

Specific data items:

- Pension starter details will continue to be named PENNOT. This will be renamed the P46(Pen) from April 09.
- 12 - Employees Date of Birth. Now Optional.
- 13 - Employees Gender. Now Optional.
- 21 - Employees Address. Text amendment.
- 35 - Date of Starting. Text amendment.
- 36 - Date of Leaving. Text amendment and P45(3) is now Mandatory.
- 39/41 - Pay. Text amendment.
- 40/42 - Tax Payments. P45(1) - Text amendment.
- 49 – Week 1/Month 1 Indicator. Text amendment.
- 50 - Tax Code in Use. PENNOT now Mandatory
- 51 – Week 1/Month 1 Indicator (Tax Code in Use). Text amendment.
- 52 - Week/Month Type. Text amendment.
- 53 - Week/Month Number. Text amendment.
- 57 - Deceased Indicator. Text amendment.
- 59 - Renamed Recently Bereaved Spouse/Civil Partner Indicator. Text amendment.
- 62 - P46 Statement. Text amendment.
- 65 - Student Loan indicator. Text amendment.
- 67 - Employee not paid between date employment began and 5th April. Text amendment.
- 68 - If tax fig….enter your figure here. Text amendment.

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All Data Fields are shown as either mandatory or optional Unless otherwise stated the full designated character set can be used The full character set is a - z, A - Z, 0 - 9, space,.,,,-,(,),/,=,!,",%,&,*,;,<,>,',+,:,?
Current tax year is defined as commencing on the latest 6th April and ending on the following 5th April.
A valid calendar date must be within the Gregorian calendar and include a numeric day, month, century and year.

	P45(1)	P45(3)	P46	PENNOT
1. HMRC Office Number	Mandatory minimum 3 maximum 3 Must be between 001 - 999, leading zeroes must be present	Mandatory minimum 3 maximum 3 Must be between 001 - 999, leading zeroes must be present	Mandatory minimum 3 maximum 3 Must be between 001 - 999, leading zeroes must be present	Mandatory minimum 3 maximum 3 Must be between 001 - 999, leading zeroes must be present
2. Employer PAYE reference	Mandatory minimum 1 maximum 10 First character must not be a space	Mandatory minimum 1 maximum 10 First character must not be a space	Mandatory minimum 1 maximum 10 First character must not be a space	Mandatory minimum 1 maximum 10 First character must not be a space

	P45(1)	P45(3)	P46	PENNOT
3. Previous HMRC Office Number	Not applicable	Mandatory minimum 3 maximum 3 Must be between 001 - 999, leading zeroes must be present	Not applicable	Optional minimum 3 maximum 3 Must be between 001 - 999, leading zeroes must be present
4. Previous Employer PAYE Reference	Not applicable	Mandatory minimum 1 maximum 10 First character must not be a space	Not applicable	Optional minimum 1 maximum 10 First character must not be a space
7. Employers Name	Mandatory minimum 1 maximum 35 First character must be present.	Mandatory minimum 1 maximum 35 First character must be present.	Mandatory minimum 1 maximum 35 First character must be present.	Mandatory minimum 1 maximum 35 First character must be present.
11. National Insurance Number	Optional. Must be a valid format if specified; Characters 1 & 2 must be alpha and must be a valid prefix *(see Appendix A at the end of this document).* Characters 3 - 8 must be numeric. Character 9 must be A, B, C, D or space.	Optional. Must be a valid format if specified; Characters 1 & 2 must be alpha and must be a valid prefix *(see Appendix A at the end of this document).* Characters 3 - 8 must be numeric. Character 9 must be A, B, C, D or space.	Optional. Must be a valid format if specified; Characters 1 & 2 must be alpha and must be a valid prefix *(see Appendix A at the end of this document).* Characters 3 - 8 must be numeric. Character 9 must be A, B, C, D or space.	Optional. Must be a valid format if specified; Characters 1 & 2 must be alpha and must be a valid prefix *(see Appendix A at the end of this document).* Characters 3 - 8 must be numeric. Character 9 must be A, B, C, D or space.
12. Employees Date of Birth	Optional Must be a valid calendar date in the appropriate format. Must be today or earlier.	Optional Must be a valid calendar date in the appropriate format. Must be today or earlier.	Optional Must be a valid calendar date in the appropriate format. Must be today or earlier.	Optional Must be a valid calendar date in the appropriate format. Must be today or earlier.
13. Employees Gender	Optional An indicator to indicate whether a person is ‘male’ or ‘female’.	Optional An indicator to indicate whether a person is ‘male’ or ‘female’.	Optional An indicator to indicate whether a person is ‘male’ or ‘female’.	Optional An indicator to indicate whether a person is ‘male’ or ‘female’.

	P45(1)	P45(3)	P46	PENNOT
14. Works/Payroll Number	Optional minimum 1 maximum 35 Full character set.	Optional minimum 1 maximum 35 Full character set.	Optional minimum 1 maximum 35 Full character set.	Optional minimum 1 maximum 35 Full character set.
15. Employees Surname or Family name	Mandatory minimum 1 maximum 35 Designated character set which will be A-Z, a-z, hyphen, space, and apostrophe. First character must be present and must be alpha.	Mandatory minimum 1 maximum 35 Designated character set which will be A-Z, a-z, hyphen, space, and apostrophe. First character must be present and must be alpha.	Mandatory minimum 1 maximum 35 Designated character set which will be A-Z, a-z, hyphen, space, and apostrophe. First character must be present and must be alpha.	Mandatory minimum 1 maximum 35 Designated character set which will be A-Z, a-z, hyphen, space, and apostrophe. First character must be present and must be alpha.
16. Employees First or Given name	Mandatory minimum 1 maximum 35 Designated character set which will be A-Z, a-z, hyphen, space, fullstop and apostrophe. First character must be present and must be alpha.	Mandatory minimum 1 maximum 35 Designated character set which will be A-Z, a-z, hyphen, space, fullstop and apostrophe. First character must be present and must be alpha.	Mandatory minimum 1 maximum 35 Designated character set which will be A-Z, a-z, hyphen, space, fullstop and apostrophe. First character must be present and must be alpha.	Mandatory minimum 1 maximum 35 Designated character set which will be A-Z, a-z, hyphen, space, fullstop and apostrophe. First character must be present and must be alpha.
17. Employees Second Given name	Optional minimum 1 maximum 35 Designated character set which will be A-Z, a-z, hyphen, space, fullstop and apostrophe. First character must be present and must be alpha.	Optional minimum 1 maximum 35 Designated character set which will be A-Z, a-z, hyphen, space, fullstop and apostrophe. First character must be present and must be alpha.	Optional minimum 1 maximum 35 Designated character set which will be A-Z, a-z, hyphen, space, fullstop and apostrophe. First character must be present and must be alpha.	Optional minimum 1 maximum 35 Designated character set which will be A-Z, a-z, hyphen, space, fullstop and apostrophe. First character must be present and must be alpha.

	P45(1)	P45(3)	P46	PENNOT
19. Employees Title	Optional minimum 1 maximum 35 Designated character set which will be A-Z, a-z, hyphen, space, fullstop and apostrophe. First character must be apha.	Optional minimum 1 maximum 35 Designated character set which will be A-Z, a-z, hyphen, space, fullstop and apostrophe. First character must be apha.	Optional minimum 1 maximum 35 Designated character set which will be A-Z, a-z, hyphen, space, fullstop and apostrophe. First character must be apha.	Optional minimum 1 maximum 35 Designated character set which will be A-Z, a-z, hyphen, space, fullstop and apostrophe. First character must be apha.
21. Employees Address	Optional minimum 1 maximum 35 4 lines allocated @ 35 characters per line. If populated first 2 lines are mandatory. A line of spaces is acceptable on lines 3 and 4	Mandatory minimum 1 maximum 35 4 lines allocated @ 35 characters per line. First 2 lines are mandatory. A line of spaces is acceptable on lines 3 and 4	Mandatory minimum 1 maximum 35 4 lines allocated @ 35 characters per line. First 2 lines are mandatory. A line of spaces is acceptable on lines 3 and 4	Mandatory minimum 1 maximum 35 4 lines allocated @ 35 characters per line. First 2 lines are mandatory. A line of spaces is acceptable on lines 3 and 4
22. Employees Postcode	Optional minimim 1 maximum 10 Designated character set A-Z, a-z, 0-9, space	Optional minimim 1 maximum 10 Designated character set A-Z, a-z, 0-9, space	Optional minimim 1 maximum 10 Designated character set A-Z, a-z, 0-9, space	Optional minimim 1 maximum 10 Designated character set A-Z, a-z, 0-9, space
23. Employees Country	Optional minimum 1 maximum 35	Optional minimum 1 maximum 35	Optional minimum 1 maximum 35	Optional minimum 1 maximum 35
35. Date of Starting	Not applicable	Mandatory Must be a valid calendar date The date must fall within the current tax year or earlier	Mandatory Must be a valid calendar date The date must fall within the current tax year or earlier	Mandatory Must be a valid calendar date The date must fall within the current tax year or earlier

	P45(1)	P45(3)	P46	PENNOT
36. Date of Leaving	Mandatory Must be a valid calendar date . Must be in the current tax year or earlier. Must be in the current tax year minus 6 or later.	Mandatory Must be a valid calendar date. Must be in the current tax year or earlier. Must be in the current tax year minus 6 or later.	Not applicable	Optional Must be a valid calendar date. Must be in the current tax year or earlier. Must be in the current tax year minus 6 or later.
39. Total Taxable Pay to Date	Optional Must be in the format 999999999.99 If present must be greater than or equal to zero. Must be present if Tax Code at Leaving is present and Week1/Month1 indicator is not present. Must not be present if Tax Code at Leaving is present and Week1/month1 indicator is present. Must be present if Total Tax to Date is present Must be greater than Total Tax to Date	Optional Must be in the format 999999999.99 If present must be greater than or equal to zero. Must be present if Tax Code at Leaving is present and Week1/Month1 indicator is not present. Must not be present if Tax Code at Leaving is present and Week1/month1 indicator is present. Must be present if Total Tax to Date is present Must be greater than Total Tax to Date	Not applicable	Optional Must be in the format 999999999.99 If present must be greater than or equal to zero. Must be present if Tax Code at Leaving is present and Week1/Month1 indicator is not present. Must not be present if Week1/month1 indicator is present. Must be present if Total Tax to Date is present Must be greater than Total Tax to Date

	P45(1)	P45(3)	P46	PENNOT
40. Total Tax to Date	Optional Must be in the format 999999999.99 If present must be greater than or equal to zero. Must be present if Tax Code at Leaving is present and Week1/Month1 indicator is not present. Must not be present if Tax Code at Leaving is present and Week1/Month1 indicator is present. Must be present if Total Taxable Pay to Date is present Must be less than Total Taxable Pay to Date	Optional Must be in the format 999999999.99 If present must be greater than or equal to zero. Must be present if Tax Code at Leaving is present and Week1/Month1 indicator is not present. Must not be present if Tax Code at Leaving is present and Week1/Month1 indicator is present. Must be present if Total Taxable Pay to Date is present Must be less than Total Taxable Pay to Date	Not applicable	Optional Must be in the format 999999999.99 If present must be greater than or equal to zero. Must be present if tax code at leaving is present and Week1/Month1 indicator is not present. Must not be present if Tax Code at Leaving is present and Week1/Month1 indicator is present. Must be present if Total Taxable Pay to Date is present Must be less than Total Taxable Pay to Date
41. Taxable Pay in this Employment	Optional Must be in the format 999999999.99 If present must be greater than or equal to zero. Must be present if Tax Code at Leaving is present and Week1/Month1 indicator is present. Must be present if Tax deducted in this Employment is present Must be greater than Tax Deducted in this Employment	Not applicable	Not applicable	Not applicable

	P45(1)	P45(3)	P46	PENNOT
42. **Tax Deducted in this Employment**	Optional Must be in the format 999999999.99 If present must be greater than or equal to zero. Must be present if Tax Code at Leaving is present and Week1/Month1 indicator is present. Must be present if Taxable Pay in this Employment is present Must be less than Taxable Pay in this Employment	Not applicable	Not applicable	Not applicable
48. **Tax Code at Leaving/ Retirement date**	Mandatory minimum 2 maximum 7 Must be one of; 1 - nnnnnnx where n is in the range 1-999999 and x is one of T,L,P,V or Y 2 - Knnnnnn where n is in the range of 1-999999 3 - One of BR, 0T, D0, NT, FT	Mandatory minimum 2 maximum 7 Must be one of; 1 - nnnnnnx where n is in the range 1-999999 and x is one of T,L,P,V or Y 2 - Knnnnnn where n is in the range of 1-999999 3 - One of BR, 0T, D0, NT, FT	Not applicable	Optional minimum 2 maximum 7 Must be one of; 1 - nnnnnnx where n is in the range 1-999999 and x is one of T,L,P,V or Y 2 - Knnnnnn where n is in the range of 1-999999 3 - One of BR, 0T, D0, NT, FT
49. **Week 1/Month 1 Indicator (Tax Code at Leaving/Retirement date)**	Optional 1 character Must be 'X' if Week 1 or Month 1 basis was in use when employee left. Must only be used if Tax Code at Leaving/Retirement date is present.	Optional 1 character Must be 'X' if Week 1 or Month 1 basis was in use when employee left. Must only be used if Tax Code at Leaving/Retirement date is present.	Not applicable	Optional 1 character Must be 'X' if Week 1 or Month 1 basis was in use when employee left. Must only be used if Tax Code at Leaving/Retirement Date is present

	P45 (1)	P45(3)	P46	PENNOT
50. **Tax Code in Use**	Not applicable	Optional minimum 2 maximum 7 Must be one of; 1 - nnnnnnx where n is in the range 1-999999 and x is one of T,L,P,V or Y 2 - Knnnnnn where n is in the range of 1-999999 3 - One of BR, 0T, D0, NT, FT	Optional minimum 2 maximum 7 Must be one of; 1 - nnnnnnx where n is in the range 1-999999 and x is one of T,L,P,V or Y 2 - Knnnnnn where n is in the range of 1-999999 3 - One of BR, 0T, D0, NT, FT	Mandatory minimum 2 maximum 7 Must be one of; 1 - nnnnnnx where n is in the range 1-999999 and x is one of T,L,P,V or Y 2 - Knnnnnn where n is in the range of 1-999999 3 - One of BR, 0T, D0, NT, FT
51. **Week 1/Month 1 Indicator (tax code in use)**	Not applicable	Optional 1 character Must be 'X' if Week 1 or Month 1 basis was in use. Must only be used if Tax Code in Use is present.	Optional 1 character Must be 'X' if Week 1 or Month 1 basis was in use. Must only be used if Tax Code in Use is present.	Optional 1 character Must be 'X' if Week 1 or Month 1 basis was in use. Must only be used if Tax Code in Use is present.
52. **Week/ Month Type**	Optional An indicator to indicate whether the Week/Month Number is a week or month. Must only be used if Tax Code at Leaving is present and Week 1Month 1 indicator (for Tax Code at Leaving) is not present. Must be present if Week/Month Number is present Must not be present if Week/Month Number is not present	Optional An indicator to indicate whether the Week/Month Number is a week or month. Must only be used if Tax Code at Leaving is present and Week 1Month 1 indicator (for Tax Code at Leaving) is not present. Must be present if Week/Month Number is present Must not be present if Week/Month Number is not present	Not applicable	Optional An indicator to indicate whether the Week/Month Number is a week or month. Must only be used if Tax Code at Leaving is present and Week 1Month 1 indicator (for Tax Code at Leaving) is not present. Must be present if Week/Month Number is present Must not be present if Week/Month Number is not present

	P45 (1)	P45(3)	P46	PENNOT
53. Week/Month Number	Optional 2 numerics If Week/Month type indicator indicates a week, must be in range of 01-54 or 56. If Week/Month type indicator indicates a month, must be in range of 01-12 Must be present if Week/Month Type is present Must not be present if Week/Month type is not present	Optional 2 numerics If Week/Month type indicator indicates a week, must be in range of 01-54 or 56. If Week/Month type indicator indicates a month, must be in range of 01-12 Must be present if Week/Month Type is present Must not be present if Week/Month type is not present	Not applicable	Optional 2 numerics If Week/Month type indicator indicates a week, must be in range of 01-54 or 56. If Week/Month type indicator indicates a month, must be in range of 01-12 Must be present if Week/Month Type is present Must not be present if Week/Month type is not present
57. Deceased Indicator	Optional An indicator to indicate whether the employee is deceased	Not applicable	Not applicable	Not applicable
59. Recently Bereaved Spouse/Civil Partner Indicator	Not applicable	Not applicable	Not applicable	Optional An indicator to indicate whether the individual is recently bereaved.
60. Annual Pension	Not applicable	Not applicable	Not applicable	Mandatory numeric..11 Must be in the format 999999999.99 Zero is acceptable
61. Job Title	Not applicable	Optional minimum 1 maximum 35	Optional minimum 1 maximum 35	Not applicable

	P45 (1)	P45(3)	P46	PENNOT
62. P46 Statement	Not applicable	Not applicable	Mandatory a1 Must be A, B or C	Not applicable
65. Student Loan Indicator	Optional An indicator to indicate that a Student Loan deduction was due to be made where appropriate	Optional An indicator to indicate that a Student Loan deduction should continue	Optional An indicator to indicate that a student Loan deduction should be made	Not applicable
66. Scottish Variable Rate (SVR) (for Tax Code in Use)	Not applicable	1 character 'S' Reserved for future use	1 character 'S' Reserved for future use	1 character 'S' Reserved for future use
67. Employee not paid between date employment began and 5th April	Not applicable	Optional An indicator to indicate that employee will not be paid between date employment began and 5th April	Not applicable	Not applicable
68. If tax figure entered on P11 differs from Total Tax to Date figure enter your figure here	Not applicable	Optional Must be in the format 999999999.99 Must be equal to or greater than zero	Not applicable	Not applicable
69. Scottish Variable Rate (SVR) (for Tax Code at Leaving/Retirement Date)	1 character 'S' Reserved for future use	1 character 'S' Reserved for future use	Not applicable	1 character 'S' Reserved for future use

Appendix A- National Insurance Number Prefixes (relates to data Item 11)

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, Q, U and V are not used as either the first or second letter of a NINO prefix.

Test in Live responses from UKGG

Suggested success response: -

Thank you for sending your **TEST** Starter, Leaver or Pension notification forms online.

The submission for reference ***/*** was successfully received on dd/mm/yy.

This has been recognised as a **TEST** transmission and will not be processed. Remember you **still need to send** your actual forms using the live transmission in order for it to be processed.

Regards
Online Services Helpdesk

We are open Monday to Friday from 8am to 8pm, seven days a week including bank holidays. We are closed Christmas Day, Boxing Day and New Year's Day.

Website:	www.hmrc.gov.uk
email:	helpdesk@ir-efile.gov.uk
Telephone:	0845 605 5999
Minicom:	0845 366 7805
Fax:	0845 366 7828
International calls:	+44 161 930 8445

Suggested failure response: -

Thank you for sending your **TEST** Starter, Leaver or Pension notification forms online.
The forms were received on <date>. Unfortunately the forms failed HM Revenue & Customs data checks and could not be accepted.

Please use the Help provided with the payroll software or online forms service that you used to complete your forms, correct them and send them again.

If you continue having problems, please contact us.

Regards
Online Services Helpdesk

We are open Monday to Friday from 8am to 8pm, seven days a week including bank holidays. We are closed Christmas Day, Boxing Day and New Year's Day.

Website:	www.hmrc.gov.uk
email:	helpdesk@ir-efile.gov.uk
Telephone:	0845 605 5999
Minicom:	0845 366 7805
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International calls:	+44 161 930 8445

ANNEX D

Information about tax codes to be used

<table>
<tr><th>Form</th><th>Legal position</th><th>Tax code to be used</th></tr>
<tr><td>P45(1) - Leaver information</td><td>P45(1) must be sent to HMRC on the day the employment ceases or, if that is not practicable, without unreasonable delay. (Reg 36)

Note: Submission of the P45(1) on the day the final payment is made would be considered to have been made ‘without unreasonable delay’.</td><td>Not applicable.</td></tr>
<tr><td>P45(3) – starter information</td><td>P45(3) must be sent to HMRC on the day of commencement. Reg 42(a)

Note: Where the P45(3) is not available the P46 procedure should be followed.</td><td>• Previous employment ended in current tax year – use code from P45(3) Reg 42(3).
• On or before 24 May and previous employment ended in previous tax year (CY-1) use code from P45(3) Reg on cumulative basis (Reg 44)
• After 24 May and previous employment ended in any earlier year use Emergency code non cumulative (currently 522LX) (Reg 45)
• Where the P45(3) relates to a previous year please follow the guidance in the E12 page 2 (available on The Employer CD ROM).</td></tr>
<tr><td>P46 completed by the employee</td><td>P46 must be sent to HMRC when the first relevant payment is made (Reg. 46). A relevant payment is one which requires the preparation of a P11 (deductions Working Sheet or electronic equivalent).</td><td>Employer must use the tax code determined by Section 1 and completion of Statements A-C on P46 (Regs 47-49)</td></tr>
<tr><td>P46 - completed by the employer as a default. (Where the employee has not provided the relevant information)</td><td>P46 must be sent to HMRC when the first relevant payment is made (Reg. 47). A relevant payment is one which requires the preparation of a P11 (deductions Working Sheet or electronic equivalent).</td><td>BR Cumulative. (Reg 49)</td></tr>
<tr><td>P46 followed by P45(3)</td><td>1. Where P46 has not been sent to HMRC
- On receipt of late P45 send it to HMRC
Reg 51(2)
2. Where P46 sent to HMRC and no P6 received
- Follow initial P46 routines above
- On Receipt of P45(3) it must be sent to HMRC (Reg 52(3))</td><td>1. (It must be assumed that if the P46 has not been sent to HMRC then its completion has had no impact on tax deductions.)Use previous pay and tax + tax code from P45(3) (Reg 51(2))
2. - Employer would use a tax code dictated by P46 procedure – see above.
- On receipt of P45(3) the employer must add the pay and tax information from P45(3) to the pay and tax information for this employment shown on P11 and operate the tax code from P45(3). (Reg 52)</td></tr>
</table>

Form	Legal position	Tax code to be used
P46, followed by P6, followed by P45(3).	1. On receipt of P46 follow routines above. Send P46 to HMRC. 2. On receipt of P6. 3. On receipt of P45(3)	1. Operate tax code dictated by Statements A-C 2. Operate tax code and previous pay and tax information from P6. 3. Destroy the P45(3) and do not use the details on it. (Reg. 51(4))
Employer completes P46 (as a default), Employee completes P46, Employee provides a P45(3). (No P6 received from HMRC)	1. Employer sends P46 to HMRC when first payment is made 2. Employer sends completed P46 to HMRC 3. Employer sends P45(3) to HMRC	1. Code BR cumulative 2. From date of commencement recalculate and use code dictated by completed P46. (Reg 47-49) 3. From date of commencement recalculate and use code and previous pay and tax from P45(3).
Employee provides more than one P45(3)	Not covered by the Regulations.	Use the latest P45(3) or where the P45(3)s show similar dates then use the P45(3) which shows the highest earnings and/or code, however if in doubt contact an HMRC office with a specific example..

ANNEX E

'Test In Live' clarification of <GatewayTest> and <TestMessage> elements
End Of Year Internet submissions

- **<GatewayTest> This element determines which URL submissions are sent to**

<**GatewayTest> set to '1':** submissions are sent to VSIPS ie the **development** URL of https://secure.dev.gateway.gov.uk/submission This is only for use by software developers for development/testing.

<**GatewayTest> set to '0':** submissions are sent to the **Live** URL https://secure.gateway.gov.uk/submission This is only for use by customers ie genuine end users sending Live returns.

- <**TestMessage> this caters for the 'test in live' submission which is an optional facility. The element should not be confused with the GatewayTest element and should be treated separately**

<TestMessage> set to '1': this allows for a 'test in live' a submission when submitting to the Live service; it allows an end user to check connectivity and validity of their data before sending their genuine Live submission.
(Developers can test this optional functionality using VSIPS, if both the GatewayTest and TestMessage are set to '1')

TestMessage set to '0' (or absent): this allows for an end users genuine Live submission. (Developers can test this using VSIPS if the GatewayTest is set to '1' and the TestMessage is '0' or absent).

- The table below gives further details

	• <TestMessage> is an **optional** element and caters for the **optional** 'test in live' facility	
<GatewayTest>1</GatewayTest>	<TestMessage>0</TestMessage> or absent	Simulated live submission – for developers VSIPS testing
<GatewayTest>1</GatewayTest>	<TestMessage>1</TestMessage>	Simulated 'test in live' submission – for developers VSIPS testing

<GatewayTest>0</GatewayTest> or absent	<TestMessage>0</TestMessage> or absent	Live submissions to the Live filing service by end user
<GatewayTest>0</GatewayTest> or absent	<TestMessage>1</TestMessage>	'test in live' submissions to the Live filing service by end user

Developers must ensure;

1) that they understand the 2 different submit_response messages that are returned for a 'Live' submission and a 'test in live' and
2) that their software reports the correct response to their users.

Example:
For a Complete submission the <Body> of the response will look as follows:
<Body><SuccessResponse xmlns:auto-ns1="http://www.govtalk.gov.uk/CM/envelope" xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance" xmlns="http://www.inlandrevenue.gov.uk/SuccessResponse"><Message code="9004">The EOY Return has been processed and passed full validation</Message></SuccessResponse></Body>

For a ‘test in live’ submission the additional **9001** message code is also included in the response. The response for a Complete submission that is sent as a ‘test in live’ will therefore look as follows:
<Body><SuccessResponse TestInLive="1" xmlns:auto-ns1="http://www.govtalk.gov.uk/CM/envelope" xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance" xmlns="http://www.inlandrevenue.gov.uk/SuccessResponse"><Message code="9001">This submission would have been successfully processed if sent under non test conditions</Message><Message code="9004">The EOY Return has been processed and passed full validation</Message></SuccessResponse></Body

If the ‘test in live’ function is included in a product, developers must ensure;

3) that the end user know that their submission is being sent in the test mode and
4) the end user is aware that they **must** also make a genuine Live submission. If they do not send a genuine Live submission, they may incur penalties.

Software providers should make a business decision about including the optional ‘test in live’ facility for their customers. If the facility is not included, to prevent confusion, the TestMessage element can be absent from the xml submit_request messages.

Additional Information for developers converting information from EDI to XML messages
Please note:

	EDI message, GFF/EDIFACT		XML message
VSIPS testing, for developers	Test Flag, set to ‘1’	Equates to	<GatewayTest>1</GatewayTest>
‘LIVE’ customer submissions	Test Flag, absent	Equates to	<GatewayTest>0</GatewayTest> or absent

ANNEX F

HM Revenue & Customs

P11D EXPENSES AND BENEFITS 2007–08

Please ensure your entries are clear on both sides of the form.

DRAFT FOR DISCUSSION ONLY v0_5

Employer name

Employer PAYE reference

Employee name

Surname

Forname(s)

If a director tick here

Works number/department

National Insurance number

Note to employer
Complete this return for a director, or an employee who earned at a rate of £8,500 a year or more during the year to 5 April 2008. Send the completed form to your HMRC office by 6 July 2008.

Note to employee
Your employer has filled in this form, keep it in a safe place. You will need it to complete your 2007–08 Tax Return if you get one.

Date of birth *in figures (if known)* D D M M Y Y Y Y

Gender **M – Male F – Female**

Employers pay Class 1A National Insurance contributions on most benefits. These are shown in boxes which are brown and have a 1A indicator

A Assets transferred (cars, property, goods or other assets)

	Cost/Market value		Amount made good or from which tax deducted		Cash equivalent
Description of asset	£	–	£	=	13 £ 1A

B Payments made on behalf of employee

Description of payment	15 £
Tax on notional payments not borne by employee within 90 days of receipt of each notional payment	15 £

C Vouchers or credit cards

	Gross amount		Amount made good or from which tax deducted		Cash equivalent
Value of vouchers and payments made using credit cards or tokens (for qualifying childcare vouchers the excess over £55 a week)	£	–	£	=	12 £

D Living accommodation

	Cash equivalent
Cash equivalent of accommodation provided for employee, or his/her family or household	14 £ 1A

E Mileage allowance and passenger payments

	Taxable amount
Amount of car and mileage allowances paid to employee for business travel in employee's own vehicle, and passenger payments, in excess of maximum exempt amounts *(See P11D Guide for 2007–08 exempt rates)*	12 £

F Cars and car fuel *If more than two cars were made available, either at the same time or in succession, please give details on a separate sheet*

	Car 1	Car 2
Make and Model		
Date first registered	/ /	/ /
Approved CO_2 emissions figure for cars registered on or after 1 January 1998 *Tick box if the car does not have an approved CO_2 figure*	g/km ☐ *See P11D Guide for details of cars that have no approved CO_2 figure*	g/km ☐ *See P11D Guide for details of cars that have no approved CO_2 figure*
Engine size	cc	cc
Type of fuel or power used *Please use the key letter shown in the P11D Guide*		
Dates car was available *Only enter a 'from' or 'to' date if the car was first made available and/or ceased to be available in 2007–08*	From / / to / /	From / / to / /
List price of car *Including car and standard accessories only: if there is no list price, or if it is a classic car, employers see booklet 480*	£	£
Accessories *All non-standard accessories, see P11D Guide*	£	£
Capital contributions (maximum £5,000) the employee made towards the cost of car or accessories	£	£
Amount paid by employee for private use of the car	£	£
Date free fuel was withdrawn *Tick if reinstated in year (see P11D Guide)*	/ / ☐	/ / ☐
Cash equivalent of each car	£	£

Total cash equivalent of all cars available in 2007–08 9 £ 1A

	Car 1	Car 2
Cash equivalent of fuel for each car	£	£

Total cash equivalent of fuel for all cars available in 2007–08 10 £ 1A

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G Vans

Total cash equivalent of all vans available in 2007–08	9	£ 1A
Total cash equivalent of fuel for all vans available in 2007–08	10	£ 1A

H Interest-free and low interest loans

If the total amount outstanding on all loans does not exceed £5,000 at any time in the year, there is no need to complete this section.

		Loan 1		Loan 2
Number of joint borrowers *(if applicable)*				
Amount outstanding at 5 April 2007 or at date loan was made if later		£		£
Amount outstanding at 5 April 2008 or at date loan was discharged if earlier		£		£
Maximum amount outstanding at any time in the year		£		£
Total amount of interest paid by the borrower in 2007–08 – *enter "NIL" if none was paid*		£		£
Date loan was made in 2007–08 if applicable		/ /		/ /
Date loan was discharged in 2007–08 if applicable		/ /		/ /
Cash equivalent of loans after deducting any interest paid by the borrower	15	£ 1A	15	£ 1A

I Private medical treatment or insurance

	Cost to you		Amount made good or from which tax deducted			Cash equivalent
Private medical treatment or insurance	£	–	£	=	11	£ 1A

J Qualifying relocation expenses payments and benefits

Non-qualifying benefits and expenses go in sections M and N below

Excess over £8,000 of all qualifying relocation expenses payments and benefits for each move	15	£ 1A

K Services supplied

	Cost to you		Amount made good or from which tax deducted			Cash equivalent
Services supplied to the employee	£	–	£	=	15	£ 1A

L Assets placed at the employee's disposal

		Annual value plus expenses incurred		Amount made good or from which tax deducted			Cash equivalent
Description of asset		£	–	£	=	13	£ 1A

M Other items (including subscriptions and professional fees)

		Cost to you		Amount made good or from which tax deducted			Cash equivalent
Description of other items		£	–	£	=	15	£ 1A
Description of other items		£	–	£	=	15	£

		Tax paid
Income tax paid but not deducted from director's remuneration	15	£

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

		Cost to you		Amount made good or from which tax deducted			Taxable payment
Travelling and subsistence payments *(except mileage allowance payments for employee's own car - see section E)*		£	–	£	=	16	£
Entertainment *(trading organisations read P11D Guide and then enter a tick or a cross as appropriate here)*		£	–	£	=	16	£
General expenses allowance for business travel		£	–	£	=	16	£
Payments for use of home telephone		£	–	£	=	16	£
Non-qualifying relocation expenses *(those not shown in sections J or M)*		£	–	£	=	16	£
Description of other expenses		£	–	£	=	16	£

Conversion Table P11D boxes to SA Tax Return

A. P11D to old SA Return (SA101) and new SA Return (SA102)

Description	P11D sections	SA101 box no.	SA102 box no.
assets transferred	A	1.12	13
payments on behalf of employee	B	1.12	15
vouchers, c/cards etc.	C	1.13	12
living accommodation	D	1.14	14
excess mileage allowance etc.	E	1.15	12
cars	F	1.16	9
fuel (cars)	F	1.17	10
vans	G	1.18	9
fuel (vans)	G	n/a	10
interest free & low interest loans	H	1.19	15
private medical & dental insurance	I	1.21	11
relocation expenses payments etc	J	1.22	15
services supplied	K	1.22	15
assets at employee's disposal	L	1.22	15
other benefits	M	1.22	15
expenses payments to employee	N	1.23	16

B. New SA Return (SA102) to old SA Return (SA101) and P11D

Description	SA102 box no.	SA101 box no.	P11D sections
cars	9	1.16	F
vans	9	1.18	G
fuel (cars)	10	1.17	F
fuel (vans)	10	n/a	G
private medical & dental insurance	11	1.21	I
vouchers, c/cards etc.	12	1.13	C
excess mileage allowance etc.	12	1.15	E
assets transferred	13	1.12	A
assets at employee's disposal	13	1.22	L
living accommodation	14	1.14	D
interest free & low interest loans	15	1.19	H
payments on behalf of employee	15	1.12	B
other benefits	15	1.22	J,K,M
expenses payments to employee	16	1.23	N

C. Old SA Return (SA101) to P11D and new SA Return (SA102)

Description	SA101 box no.	P11D sections	SA102 box no.
assets transferred	1.12	A	13
payments on behalf or employee	1.12	B	15
vouchers, c/cards etc.	1.13	C	12
living accommodation	1.14	D	14
excess mileage allowance etc.	1.15	E	12
cars	1.16	F	9
fuel (cars)	1.17	F	10
vans	1.18	G	9
interest free & low interest loans	1.19	H	15
private medical & dental insurance	1.21	I	11
other benefits	1.22	J,K,M	15
assets at employee's disposal	1.22	L	13
expenses payments to employee	1.23	N	16
fuel (vans)	n/a	G	10

HM Revenue & Customs

P11D Working Sheet 2
Car and Car fuel benefit 2007-08

Note to employer

You do not have to use this form but you may find it a useful way to calculate the cash equivalent for each car made available to a director or an employee who earned at a rate of £8,500 a year or more during the year 2007-08 (that is 6 April 2007 to 5 April 2008).

A separate form is needed for each car provided to the director or employee during 2007-08.

Read the *P11D Guide* before you complete this form. It refers to paragraphs in Booklet *480(2008)*.

You are advised to keep a copy of each completed working sheet as it could help you to deal with enquiries. You do not have to give a copy of the completed working sheet to the director or employee, or to your HM Revenue & Customs office. But you must fill in forms *P11D* and *P11D(b) 'Return of Class 1A National Insurance contributions'* whether or not you use this form to calculate car and car fuel benefits.

The term employee is used to cover both directors and employees throughout the rest of this form.

Employer details

Employer name

Employer PAYE reference

Employee details

Employee name

Works number or department

National Insurance number

The car

Make and model of car available to employee

Date the car was first registered   /   /

Was this the only car made available to the employee √ Yes ☐ No ☐

If 'No' please make sure that working sheets are completed for each car made available to the employee in 2007-08

If more than one working sheet 2 is completed for this employee, enter the number of sheets here

1 List price of the car

Complete box **A** as follows

- enter the list price of the car as published by its manufacturer, importer or distributor
- if the car had no list price when it was first registered you need to enter the notional price. That is, the price which might reasonably be expected to be its list price on that date if the car's manufacturer, importer or distributor had published a list price for an equivalent car for a single retail sale in the UK
- if the car is a classic car, enter the price that the car might reasonably be expected to fetch if you sold it on the open market on 5 April 2008. If the car was unavailable to the employee on 5 April 2008 then use the last day in the tax year 2007-08 that it was available to the employee. For this purpose, assume that all the qualifying accessories available on the car are included in the sale. A classic car is one which
  - is at least 15 years old on 5 April 2008
  - has a market value of at least £15,000, *and*
  - has a market value which is higher than the original list or notional price (including accessories).

Price of the car *including standard accessories* **A** £

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2 Accessories

Price of all accessories *see P11D Guide and paragraphs 12.7-12.14 of Booklet 480(2008)* **B** £

A + B **C** £

3 Capital contributions

Capital contributions made by the employee towards the cost of the car or the accessories *max £5,000* **D** £

4 The price used to calculate the car benefit charge for 2007-08

This box is subject to a maximum of £80,000 C minus D **E** £

5 Calculating the appropriate percentage

The appropriate percentage depends on when the car was first registered, the type of fuel used and whether it has an approved CO_2 emissions figure.

Approved CO_2 emissions figure, if the car has one *unrounded, for example 188* **F** g/km

Enter the key letter (B, C, D, E, H, L or P) for the car's fuel or power type from table 1 below.

DRAFT

TABLE 1

Key letter	Fuel or power type description
P	Petrol
D	Diesel car not approved to Euro IV emissions standard
L	Diesel car approved to Euro IV emissions standard
E	Electric Only
H	Hybrid electric (combination of petrol engine and electric motor)
B	Gas only or bi-fuel car with approved CO_2 emissions figure for **Gas** when first registered
C	Conversion and all other bi-fuel cars with approved CO_2 emissions figure for **Petrol only** when first registered

Next step

- for cars registered on or after 1 January 1998 **with** an approved CO_2 emissions figure, **Go to section 5a**
- for cars registered on or after 1 January 1998 **without** an approved CO_2 emissions figure, **Go to section 5b**
- for cars registered before 1 January 1998, **Go to section 5c.**

5a Cars registered on or after 1 January 1998 with an approved CO_2 emissions figure

Note: Fuel type E (electric) cars do not have an approved CO_2 emissions figure. **Go straight to section 5b**

Approved CO_2 emissions figure in box **F**, *rounded down to the next lowest 5g/km, for example 185* **G** g/km

Stage 1 - using table 2 below, use the figure in box **G** to work out the percentage to enter in box **H**
- use column 1 for
  - all cars in fuel types B, C, H and P
  - cars in fuel type L which were first registered before 1 January 2006
- use column 2 for
  - all cars in fuel type D
  - cars in fuel type L which were first registered on or after 1 January 2006.

H %

TABLE 2

CO_2 emissions (g/km)	Column 1 (%)	Column 2 (%)	CO_2 emissions (g/km)	Column 1 (%)	Column 2 (%)	CO_2 emissions (g/km)	Column 1 (%)	Column 2 (%)
140*	15	18	175	22	25	210	29	32
145	16	19	180	23	26	215	30	33
150	17	20	185	24	27	220	31	34
155	18	21	190	25	28	225	32	35
160	19	22	195	26	29	230	33	35
165	20	23	200	27	30	235	34	35
170	21	24	205	28	31	240*	35	35

These are the minimum and maximum CO_2 values for which different percentages apply. Use these values if the figure at box **G is less than the minimum or greater than the maximum.*

Stage 2 - calculate reductions for alternative fuel/power types *fuel type letters H and B only*
- fuel type H - insert 3% in box **J**
- fuel type B - insert 2% in box **J**

J %

Appropriate percentage
Go straight to section 6 - do not complete sections 5b or 5c

H minus J
N %

5b Cars registered on or after 1 January 1998 without an approved CO_2 emissions figure

Stage 1 - using table 3 below, work out the percentage to enter in box **H**
- use column 1 for
  - all cars in fuel types C, H and P
  - cars in fuel type L which were first registered before 1 January 2006
- use column 2 for
  - all cars in fuel type D
  - cars in fuel L which were first registered on or after 1 January 2006
- for fuel type E, insert 15%
- for fuel type B, use section 5a (such cars have CO_2 emissions figure)

H %

TABLE 3

Engine size of car (cc)	Column 1 %	Column 2 %
0 - 1400	15	18
1401 - 2000	25	28
over 2000	35	35
all rotary engines	35	35

DRAFT

Stage 2 - calculate reductions for alternative fuel/power types *fuel type letters H and E only*
- fuel type E - insert 6% in box **J**
- fuel type H - insert 3% in box **J**

J %

Appropriate percentage
Go straight to section 6 - do not complete section 5c

H minus J
N %

5c All cars registered before 1 January 1998

Enter the engine size, then work out the percentage to enter in box **N**

cc

TABLE 4

Engine size of car (cc)	Percentage
0 - 1400	15
1401 - 2000	22
over 2000	32
all rotary engines	32

Appropriate percentage

N %

6 Calculate the car benefit for a full year

Ignore any decimals when completing box **P**

E x N
P £

7 Make any deductions for days the car was unavailable

If the car was available to the employee for the whole of the tax year, put the figure in box **P** into box **S**. If not, state the period for which the car was available

from / / to / /

Total days for which the car was unavailable *see P11D Guide and Booklet 480(2008)*

Q

Deduction for unavailability *round up to next whole number*

(P x Q)/366
R £

Car benefit for the period the car was **available**

P minus R
S £

8 Make any deductions for payments for private use

Enter any required payments made for private use of the car in the year

T	£

Car benefit charge for 2007-08 for this car *(ignore any decimals)*
Enter the figure at box **U** onto form P11D at **section F, box 9**.
If the employee had more than one car available in the year, add together all the figures at box ***U*** *on each working sheet, then transfer the total to form* P11D *at* ***section F, box 9.***

	S minus T
U	£

9 Calculate the car fuel benefit charge *if appropriate - see P11D Guide*

Car fuel benefit charge for the whole of this tax year

	£14,400 x N
V	£

Calculate any required deductions
Days the **car** was unavailable *from section 7*

Q	

If the provision of fuel was withdrawn and not reinstated later in the year, enter the date and complete box **W**, otherwise, go to box **X**

Date the provision of fuel was withdrawn *if applicable* / /

Additional days after fuel was withdrawn not already counted in box **Q**
do not include the same day in both box ***Q*** *and box* ***W***

W	

Total days for which no car fuel benefit charge applies

	Q + W
X	

Deduction *round up to next whole number*

	(V x X)/366
Y	£

Car fuel benefit charge for 2007-08 for this car
Enter the figure at box **Z** onto form P11D at **section F, box 10.**
If the employee had more than one car available in the year, add together all the figures at box ***Z*** *on each working sheet, then transfer the total to form* P11D *at* ***section F, box 10.***

	V minus Y
Z	£

HM Revenue & Customs

P11D Working Sheet 3
Vans available for private use 2007-08

Note to employer

You do not have to use this form but you may find it a useful way to calculate the cash equivalent if you provided a van which was available for private use by a director or employee who earned at a rate of £8,500 a year or more during the year 2007-08 (that is 6 April 2007 to 5 April 2008). This form has been redesigned for the new van benefit rules from 6 April 2007.

Read the *P11D(Guide)* before you complete this form.

If you use this form you must also fill in forms *P11D* and *P11D(b), 'Return of Class 1A National Insurance contributions'*. You are advised to keep a copy of each completed working sheet as it could help you to deal with enquiries. You do not have to give a copy of the completed working sheet to the director or employee, or to your HM Revenue & Customs office.

The term employee is used to cover both directors and employees throughout the rest of this form and includes any member of their family or household.

DRAFT

Employer details

Employer name

Employer PAYE reference

Employee details

Employee name

Works number or department

National Insurance number

The van

If the van is used mainly for business travel and the only other use is for ordinary commuting, there is no benefit charge and you need not complete this form.

Registration number

Was this the only van made available to the employee? Yes √ ☐ No √ ☐

If 'No' please make sure that working sheets are completed for each van made available to the employee in 2007-08.

If more than one working sheet 3 is completed for this employee, enter the number of sheets here

VAN BENEFIT CHARGE

1 **Standard charge for this van for the whole of 2007-08** **A** £ *3,000*

2 **Make any reductions for days when the van was unavailable**

If the van was not available to the employee for the whole of the tax year, state the dates between which it was available, then calculate the number of days for which it was unavailable and enter this at box B

from / / to / / days unavailable **B**

If there were any other periods of at least 30 continuous days for which the van was not available to the employee, complete the boxes below (periods may span two tax years but only days in each tax year affect liability for that year). Complete box E in all cases

from / / to / / days unavailable **C**

from / / to / / days unavailable **D**

Total days for which the van was unavailable **E** (B + C + D)

Reduction for unavailability *round up to next whole number* **F** (A x E)/366 £

Van benefit charge after reduction for unavailability **G** (A minus F) £

Amount brought forward from page 1 — **G** £

3 **Make any reduction for sharing of this van**
If the van was shared by at least one other employee during the period when it was available to this employee, the benefit charge on this employee is reduced on a just and reasonable basis. Note that:

1. use by all sharing employees is taken into account, even if some were in excluded employment (they earn at a rate of less than £8,500 pa) and so were not personally chargeable
2. except that if any sharing employee in excluded employment is a member of this employee's family or household, their use is disregarded when making the sharing reduction for this employee
3. in the majority of cases where vans are shared, the whole amount at box A will be chargeable but the charge will be allocated between two or more employees

Percentage reduction **H** % Reduction for sharing *round up to next whole number* — G x H **J** £

Explanation of basis for sharing reduction

DRAFT

Van benefit charge after reduction for sharing — G minus J **K** £

4 **Make any reduction for payments for private use of this van**

Enter any payments the employee was required to, and did, make for private use of this van in the year — **L** £

Van benefit charge for this van in 2007-08 — K minus L **M** £

Enter the figure at box **M** onto form P11D at **section G, box 9.**

If the employee had more than one van available in the year, add together all the figures at box **M** on each working sheet, then transfer the total to form P11D at **section G, box 9.**

VAN FUEL BENEFIT CHARGE – *if appropriate – see P11D(Guide)*

5 **Fuel benefit charge for the whole tax year** — **P** £ 500

6 **Reduction for days when the van was unavailable or fuel was not provided**

Days for which van was unavailable *from page 1* — **E**

If the provision of fuel was withdrawn and not reinstated later in the year, enter the date and complete box R, otherwise, go to box S.

Date the provision of fuel was withdrawn *if applicable* — / /

Additional days after fuel was withdrawn not already counted in box E
do not include the same day in both box E and box R — **R**

Total days for which no fuel benefit charge applies — E + R **S**

Reduction *round up to next whole number* — (P X S)/366 **T** £

Van fuel benefit charge after reduction for unavailability — P minus T **V** £

7 **Reduction for sharing of this van**

Percentage reduction **H** % Reduction for sharing *round up to next whole number* — V x H **W** £

VAN FUEL BENEFIT CHARGE FOR THIS VAN IN 2007-08 — V minus W **X** £

Enter the figure at box **X** onto form P11D at **section G, box 10.**

If the employee had more than one van available in the year, add together all the figures at box **X** on each working sheet, then transfer the total to form P11D at **section G, box 10.**