

# **EEC1**

## **EB5 (Mag Media)**

### **Expenses and Benefits Returns on Magnetic Media**

#### **Submission Instructions and Technical Specification 2009/2010**

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**SECTION 0. DOCUMENT HISTORY**

ISSUE	CHANGE REFERENCE	AUTHOR	DATE
0.1	Draft version showing year only changes	Adrian Smith	27/02/2009
0.2	Additional changes made relating to removal of Data Cartridge.	Stephen Benn	27/02/2009
1.0	Baselined version produced	Stephen Benn	02/03/2009

## SECTION 1. INTRODUCING THE MAGNETIC MEDIA FACILITY

Employers and Payroll bureaux have an option to submit expenses and benefits (P11D) on magnetic media to the HM Revenue & Customs (HMRC). Submitting returns this way means quick automatic processing and cuts out manual keying by HMRC. As a result employees' tax code numbers are reviewed automatically and accurately updated quicker when compared with paper returns.

Sections 1 and 2 provide guidance on how to submit your returns on magnetic media. If your organisation is using a software product bought in, then sections 1 and 2 need to be followed.

Section 3 onwards contains technical material and is aimed at those who are developing their own software. **Only the type of media shown in section 3 is acceptable.** Any other type of media will be returned unprocessed.

The returns that may be submitted in this way are:

- Form P11D details
- Mileage Allowance Optional Reporting Scheme (MARORS)

We regret that we are unable to accept Form P9D details in this way, as our systems automatically process all EEC returns as forms P11D.

Employers have an obligation to make such returns under Income Tax (Earnings and Pensions) Act 2003. General guidance on the information that needs to be included in expenses and benefits returns is provided in Chapter 5 of the CWG2 booklet 'Employer's Further Guide to PAYE and NICs' and the 480 booklet 'Expenses and Benefits A Tax Guide'.

From 6 April 2000 employers pay Class 1A National Insurance Contributions (NICs) on more benefits. Guidance on which benefits are affected is given in booklet CWG5 – 'Class 1A National Insurance Contributions on Benefits in Kind'.

Copies of the CWG2, 480 and CWG5 booklets may be obtained from the Employers' Orderline Telephone 0845 7 646 646.

The technical details in this document (section 3 onwards) are aimed at those of you who are actually developing your own software. If however, you are using 'bought in' proprietary software already developed by a software supplier you need only read sections 1 & 2 for now. If there is a problem with your return, you may need to refer to the technical information in section 3 onwards.

If you cannot meet the requirements set out in this booklet, we regret that your magnetic media returns will *not* be accepted. It is vital that the formats specified are adhered to strictly, so that your return may be processed promptly.

You must send one complete magnetic media return for all your employees. If however, part of the return (Director details for example) is to be sent separately to the PAYE tax office directly on paper forms P11D or listings, you must first tell HMRC Online Services Helpdesk (see section 1.2.1) that is what you plan to do.

You must be able to reproduce the magnetic media returns submitted if asked to do so.

We are unable to accept spreadsheet or word-processed data. A variety of proprietary software packages already exist that can report data to our format.

## 1.1 HMRC Online Services

A facility is available which allows you to submit expenses and benefits returns using PAYE Online for Employers by Internet or Electronic Data Interchange (EDI). Further information can be obtained from HMRC at the contact point shown at 1.2.2 below. The PAYE Online Services are available in addition to the current magnetic media facility.

## 1.2 Contact Information

If you have any queries, please contact us without delay, so that we can help you.

### 1.2.1 General Online Services information

HMRC Online Services Helpdesk

Email: [helpdesk@hmrc-efile.gov.uk](mailto:helpdesk@hmrc-efile.gov.uk)

Phone: 0845 60 55 999

Overseas: +44 161 930 8445

Opening times: 8am to 8pm, 7 days a week  
(Closed Christmas Day, Boxing Day and New Years Day)

Minicom: 0845 366 7805

Fax: 0845 366 7828

Url: <http://www.hmrc.gov.uk>

### 1.2.2 Technical Information for Software Developers

Do it online at <http://www.hmrc.gov.uk> and select the 'Online Services'. Full information for software developers is in the 'quick links'. Or contact

Software Developers Support Team  
Crown House  
Victoria Street  
Shipley  
West Yorkshire  
BD17 7TW

Tel: 01274 534666

Fax: 01274 534792

Email: [sdsteam@hmrc.gsi.gov.uk](mailto:sdsteam@hmrc.gsi.gov.uk)

## 1.3 Summary of changes

The changes from the 2008/09 Expenses and Benefits Returns on magnetic media technical specification for 2009/2010 are:

- The whole document has been updated to reflect the dates for the 2009/2010 return including the example at appendix B.
- Page 9 - 2.2.3 'Sub-returns' - para. 2 remove reference to cartridge.
- Page 10 - 2.3 'Structure of Information' - para 3 remove reference to cartridge.
- Page 12 - 2.4.2 'Submission Document' - Tape Information section removed.
- Page 16 - 3.3 'Quarter Inch Cartridge (QIC)' – section removed.
- Page 19 - 4.1.4 'Cartridge Block Sizes' - Item removed.
- Page 20 - 5.1.1 'Allowable Character Set' – line 2 - EBCDIC removed.
- Page 49 - 6.4.3 'Media' – The second sentence 'However if cartridges are the only media available to you we will accept test cartridges but the turnaround time will be significantly longer.' – removed.
- Page 49 – 6.5 'Submitting test data' - the address where test data should be sent has changed.
- Page 50 – Appendix A 'Acronyms and Abbreviations' – EBCDIC entry removed.
- Page 54 – Appendix D 'Submission Document' - 'Tape Information' section removed.

## SECTION 2. SUBMISSION INSTRUCTIONS

This section describes the procedures you must follow to allow us to process your return.

### 2.1 Submission

Your 2009/2010 return **must** reach us by 6 July 2010. Penalties may be charged for returns that are received after this date. We recommend that you allow a margin for error and submit your return as early as possible before 6 July 2010. We say this just in case we have to reject your initial return and ask you to correct the errors and resubmit. (See section 6.3).

When sending in your return you must include the following:

- labelled media
- submission document
- form P11D(b) - see section 2.2.1

We will send you all that you need to do this when you register - see section 2.2.4.

#### 2.1.1 Return Address

Your returns and supporting documentation should be sent to:

EEC - P11D Data Capture Team  
Aspire  
ShIPLEY Data Centre  
Victoria Street  
ShIPLEY  
West Yorkshire  
BD98 8AA

### 2.2 Glossary

#### 2.2.1 P11D(b) - Employer's Declaration

Form P11D(b) – Return of Class 1A National Insurance Contributions/Return of Expenses and Benefits is now a statutory form. You should complete and sign this form if you are due to return any expenses or benefits that are liable to Class 1A NIC on form P11D.

**The completed form should reach us by 6 July 2010.**

You may be charged penalties if your return is not received within 14 days of the due date and you may be penalised or prosecuted if you make false statements.

The completed form should be included with the final or only package of media for each individual employer's PAYE reference. The receipt of these forms is recorded on ECS, the forms are then passed to your PAYE tax office to retain in the usual way.

## 2.2.2 Returns

Each expenses & benefits return will consist of one or more sub-returns.

## 2.2.3 Sub-returns

Sub-returns are required if you cannot provide all your expenses & benefits information at the same time.

Separate sub-returns should be used when you are sending your information where your organisation has branches responsible for submitting their own returns.

A sub-return can consist of one or more volumes of data.

This example refers to 3 separate sub-returns being supplied using the same submitter number. The first two sub-returns consist of two disks and the final sub-return three disks:

Sub Return 1 – Volume 1: <b>1234.001</b>	Type 0 Records – Fields 8, 9 & 10: <b>010301</b>
Sub Return 1 – Volume 2: <b>1234.002</b>	Type 0 Records – Fields 8, 9 & 10: <b>010302</b>
Sub Return 2 – Volume 1: <b>1234.001</b>	Type 0 Records – Fields 8, 9 & 10: <b>020301</b>
Sub Return 2 – Volume 2: <b>1234.002</b>	Type 0 Records – Fields 8, 9 & 10: <b>020302</b>
Sub Return 3 – Volume 1: <b>1234.001</b>	Type 0 Records – Fields 8, 9 & 10: <b>030301</b>
Sub Return 3 – Volume 2: <b>1234.002</b>	Type 0 Records – Fields 8, 9 & 10: <b>030302</b>
Sub Return 3 – Volume 3: <b>1234.003</b>	Type 0 Records – Fields 8, 9 & 10: <b>030303</b>

Field 8 contains the Sub-return no.

Field 9 contains the Total no. of sub-returns

Field 10 contains the Volume no.

If the Type 0 record is incorrect the submission will fail. Employer and employee information will not be validated until the Type 0 record is corrected.

## 2.2.4 Submitter Reference

If you intend to submit expenses & benefits returns on magnetic media you must first register with HMRC – see Appendix C for a registration form. Once you have registered we will provide you with a submitter reference and all necessary documentation.

If you wish to send in data for more than one employer's PAYE reference you may do so under one submitter reference. However, your single return must have each separate employer's PAYE reference identified within it. You may register each employer's PAYE reference separately if you wish but we prefer employer's PAYE references to be grouped together where possible. Examples where more than one employer's PAYE reference may be submitted under a single submitter reference include:

- large employer's with subsidiaries, each of which uses a different employer's PAYE reference
- chains using separate employer's PAYE references for each outlet
- bureaux or agents able to send returns for many unconnected employers
- where separate employer's PAYE references for staff and directors exist.

EDI submissions are exceptions. Only one PAYE reference per submitter reference must be supplied.

## 2.2.5 Submission Document

You should send one submission document with each package of media to provide details of all sub-returns and volumes included.

You may either use the document we provide when you register, or print your own substitute document containing the same information, when the data is written to the media.

## 2.3 Structure of Information

Each employer should make one return for each tax year.

These returns can be divided into one or more sub-returns. These sub-returns should be submitted on one or more volumes of media.

Separate items of media should be labelled as a volume, with each volume being numbered sequentially within a sub-return.

Employers can be in one or more sub-returns.

**Employees must not be duplicated in the return.**

## 2.4 Completion Instructions

### 2.4.1 Labelling

HMRC will provide labels for your media when you register. You may either use these labels or print your own provided that they contain exactly the same information.

A label must be attached to each item of media sent.

Please complete the labels in accordance with the following instructions. You are asked to check the details that have been pre-printed and complete the details where they have been omitted.

The details on the label must also be entered on the submission document.

<b>Expenses &amp; Benefits Return</b>	1
.....	
Submitter Ref: .....	2
Sub-return No: .....of .....	3
Volume No: .....of .....	4

Please insert details as follows:

**Line 1.** Submitter's name (in most cases this will be the same as the employer's but see section 2.2.4 which explains how a single submitter reference can be used for more than one employer's PAYE reference).

**Line 2.** The submitter reference which we will have given you when you registered.

**Line 3.** There may be one or many sub-returns in the return depending on your processing capabilities. If, for example, you are using more than one type of media, you should make a separate sub-return for each type of media used.

**Line 4.** Volume number details should be inserted on each item of media followed by the total number of volumes that make up each individual sub-return. These allow our operators to check the sequence of each volume of media within the return and also to confirm that they have received the complete details of a sub-return. So if for example, you cannot fit all your data on a

single disk and have to use more than one, you should label the first as 1 of 2 and the second as 2 of 2 etc.

*If you are at all unsure about how to label your media please ring us first. Incorrect labelling is the single most common cause of returns being rejected - see section 2.6.1.1*

## **2.4.2 Submission Document**

We will provide you with this when you register (although one can be found at Appendix 'D' at the back of this book). However, you may supply your own substitute document, provided that it is in the same format and shows the same information. One submission document must be sent with each package of media. Example:

**2009/2010 EXPENSES & BENEFITS RETURN SUBMISSION DOCUMENT**

**SUBMITTER**

**Submitter's Name:** EMPLOYER PLC  
**Submitter's Reference:** 1234  
**PAYE Reference(s):** 012/E345, 012/E346

**MEDIA RETURN INFORMATION**

**Contact Name:** John Smith  
**Position:** Payroll Manager  
**Address:** Employer PLC  
 123 The High Street  
 Anytown  
 Anycounty  
**Postcode:** AB12 3CD  
**Telephone:** 01234 567 8901  
**Fax:** 01234 098 7654

**MEDIA SUBMISSION DETAILS**

**Total items enclosed:** 2  
**Test Submission:** Yes/No  
**Live Submission:** Yes/No  
**Re-submission:** Yes/No

<b>Sub-return No.</b>	<b>Volume No.</b>	<b>Your Reference</b>
1	1 of 2	Paygroups 1 & 2
1	2 of 2	Paygroups 1 & 2
2	1 of 1	Paygroup 3

**2.4.3 Postage & Packing**

You should mark your package “PRIVATE & CONFIDENTIAL” and may choose to use recorded delivery.

You should ensure that your media is write-protected and in a suitable mailer with the accompanying documentation before you send it to the following address:

## EEC - P11D Data Capture Team

Aspire  
ShIPLEY Data Centre  
Victoria Street  
ShIPLEY  
West Yorkshire  
BD98 8AA

If you use the labels we provide when you register the correct mailing address is already printed for you.

## 2.5 Processed Media

Processed media such as floppy disks are not sent back to you.

## 2.6 Errors

If a format error is found during processing, the sub-return will be rejected in its entirety. Information detailing the reason why the sub-return has been rejected will be sent back to you. Failed media such as floppy disks are not returned.

You can then correct and re-submit the media, which will be automatically accepted for processing provided that the due date of 6 July has not passed. If it is later than 6 July, the decision as to whether or not the corrected media may still be accepted will be taken in liaison with your PAYE tax office. If a decision to accept a late correction is taken, penalties may be pursued by HM Revenue & Customs.

### 2.6.1 Common problems and how to avoid them

To help reduce the risk of your return being rejected, the most common causes of error and how to avoid them are shown below.

#### 2.6.1.1 Incorrect submitter, sub-return and/or volume numbering

Each disk you send must contain only one file and the file name should be made up of the submitter reference (provided when you registered with HMRC) and the volume number.

For example, the file name of the first volume from submitter reference 1234 would be 1234.001.

The number of the first file in a sub-return should always end in .001. If your software does not allow all your data to be put on to 1 sub-return, then each sub-return must be numbered consecutively.

You may return information for one or more employers in a single sub-return.

#### 2.6.1.2 Employer's tax office numeral and/or PAYE reference not shown correctly

Most software has 2 boxes: one for the tax office numeral and the other for the rest of the employer's PAYE reference. Each of our tax offices is identifiable on our systems by its 3 digit numeral (includes leading zeros). The rest of the employer's PAYE reference may be made up of a maximum of a further 10 numbers or letters (usually without leading zeros). That said, this second part of the reference is often shorter than this. It is vital that the tax office numeral and PAYE reference are

accurately shown. It is not acceptable to show the tax office name instead of its numeral or to embed spaces within the PAYE reference.

So for example, if the employer PAYE reference 992/E12345 is dealt with by tax office Bootle Maritime; the tax office numeral is 992 and the employer's reference is E12345. If you show Bootle Maritime as the tax office numeral, the return will be automatically rejected.

### **2.6.1.3 Invalid or unknown National Insurance Numbers (NINOs)**

You must try to supply NINOs for all employees. Page 25 and 26 of the E13 (2007) Employers Help Book tells you how to obtain NINOs if you do not already have them. Please note:

- we will not accept temporary NINOs which are, for example, made up of TN the employees date of birth and gender - say TN300360F.
- If despite every effort you cannot obtain a NINO in time to make your return, you must leave blank spaces. However the date of birth and gender must be supplied if the NINO is not known.
- The NINO must conform to the format shown in 5.2.3.1.

### **2.6.1.4 Duplicated National Insurance Numbers (NINOs)**

Each employee must only appear once in the employer's return. This applies even if the employee leaves and then comes back again. If this is the case and the employee has more than one works number, only one P11D should be submitted using only one works number when returning details of **all** the employee's expenses and benefits.

Also, please note that, as we only check the first 8 characters of a NINO, for uniqueness, if exceptionally 2 employees' NINOs only differ on the 9th character, we will reject the return as if duplicate NINOs exist.

### **2.6.1.5 No opening balance shown for loan**

You must show an opening balance for every loan. Even if the loan was taken out in an earlier tax year, you must show the amount that was outstanding at the start of the tax year as the opening balance. Please also note that the maximum amount of a loan cannot be less than either the opening or closing balance

### **2.6.1.6 Calculation and rounding errors**

When carrying out calculations you must ensure that the total is free from rounding errors. All amounts must be returned as whole pounds, so pence should be excluded from the calculations. If you are using a proprietary software package, this should already have been done for you. See section 5.1.6

### **2.6.1.7 Invalid characters used**

In line with other methods of returning data to HM Revenue & Customs on magnetic media we insist on a small set of characters to ensure consistency with our various computer systems. The characters we allow are: Uppercase A to Z, digits '0' to '9', '/', '-', comma, full stop, apostrophe ('), '&', '(' & ')'. We regret that we do not allow tabs, accented characters, '\*', '+', ';', ':', '\_', '^', '£'. The use of any other characters will result in your submission failing and being returned to you.

### **2.6.1.8 Negative amounts shown where they do not apply**

The only circumstances under which you may use a negative amount in an expenses or benefits return, is where an excess expense has arisen under the Mileage Allowance Relief Optional Reporting Scheme (MARORS) (sub-record type

2U). Negative amounts shown in anywhere other than sub-record type 2U will result in the return being automatically rejected. When we reject a return because negative amounts have been shown where they do not apply, the reason is usually shown as an invalid '-' in a numeric field.

#### **2.6.1.9 Nil details returned**

If no expenses or benefits have been received by an employee, you must not include them in your return. If you choose to give such an employee a copy of a NIL benefits and expenses return for other reasons then you are free to do so. However, you should not submit a NIL return to us. If you do your return will fail.

#### **2.6.1.10 Incorrect record lengths**

All fields and records are fixed lengths. The lengths are shown in the data record layouts. If your data records are not the specified lengths your return will fail.

#### **2.6.1.11 Cross field dependencies in record 2F**

Record 2F - Cars and car fuel - has several fields where cross-field validation is performed. These validations and cross-field dependencies are specified in the record layout. Your whole return will fail if these validations fail.

#### **2.6.1.12 Previous year specification used**

The specification for the submission of the P11D by magnetic media changes every year. Each specification relates to a particular tax year. Please ensure the correct specification is used for the tax year being submitted.

#### **2.6.1.13 Sub records with no totals records**

Where sub record types 2A, 2B, 2F, 2L and 2M are present in the submission there must be corresponding "totals" records.

#### **2.6.1.14 Incorrect file names**

A common problem is the inclusion of the ".txt" extension to the end of the file name. Section 4.1.3 details the correct format for the file name.

### **2.7 Re-submissions**

If a processing problem occurs and your corrected return has to be re-submitted, your labelled media must be accompanied by a completed submission document in the same way as your initial submission.

If your corrected return cannot be re-submitted by 6 July and/or WSP, in liaison with your PAYE tax office, decide that it cannot be re-submitted after this date, then a paper return must still be submitted to your PAYE tax office in the usual way. The decision as to whether or not penalties will then be charged for the late paper returns will be taken by your PAYE tax office.

If after making your return you later discover that the data was incorrect in some way, we regret that we cannot automatically accept a re-submission to correct the errors. Please make any amendments on paper to your HM Revenue & Customs office.

## SECTION 3. ACCEPTABLE MEDIA

Only the media listed in this section can be accepted for processing.

Each submitter should make one return made up of one or more sub-returns. Each return can be submitted on one or more volumes of media. An entire sub-return must be made on one type of the acceptable media, failure to use a specified media type/format will result in your submission being returned to you.

### **3.1 General Details**

#### **3.1.1 Quantities**

One HD floppy disk will hold data for 3,000 to 6,000 employees. If you intend to return data for more than 20,000 employees we would recommend the use of EDI (see section 1.1). We do not insist on a minimum number of employees for any return.

#### **3.1.2 Compression**

Data must be supplied uncompressed on all types of media.

### **3.2 3½" Floppy Disk**

#### **3.2.1 Format**

Double density (DD) or High density (HD), 135tpi, maximum 80 tracks.  
Formatted for IBM-PC DOS or compatible, 720Kb or 1.44Mb.

## SECTION 4. ARRANGEMENT OF DATA

This section sets out the overall structure of information to be produced for the purpose of this specification.

### 4.1 Overall Structure

#### 4.1.1 General

A return may contain one or more sub-returns which themselves may contain one or more volumes of media. Sub-returns containing multiple volumes must use the same media type, encoding and format throughout.

A common format has been adopted to suit the majority of computer users.

#### 4.1.2 P11D Submission Layout

The layout of data is described below.

Records	Description	Quantity	Required
Type 0	Data identification	Single	Mandatory
Type 1	Employer	Multiple	Mandatory
Type 2s including type 2 sub-records	Employee and their benefit sub-records	Multiple	Mandatory
... subsequent type 1 & 2s as appropriate	Further employers and their employees, if supplied	Multiple	Optional
Type 3	Sub-return grand total	Single	Last volume only; Mandatory
Type 4	End of data	Single	Mandatory

#### 4.1.3 Floppy Disk Files

There must be only one file per disk.

The file **must** be contained in the root directory.

You must use your submitter reference (leading zeros are optional) as the file name. The file extension will be the volume number, three digits with leading zeros. This will mean that file names will only be unique within a sub-return and that duplications can occur.

Example for 3 volumes in 1 sub-return for a submitter with reference 1234:

Volume 1 File Name: **1234.001**

Volume 2 File Name: **1234.002**

Volume 3 File Name: **1234.003**

The corresponding entries in fields 8, 9 & 10 for each of the Type 0 – Data Identification Record's will be:

Volume 1: **010101**

Volume 2: **010102**

Volume 3: **010103**

Field 8 contains the Sub-return no.

Field 9 contains the Total no. of sub-returns

Field 10 contains the Volume no.

If the Type 0 record is incorrect the submission will fail. Employer and employee information will not be validated until the Type 0 record is corrected.

## SECTION 5. LAYOUT OF DATA RECORDS

These paragraphs describe the layout of individual data records and the validation that is applied to data items or groups of items within records.

### 5.1 Record Details

#### 5.1.1 Allowable Character Set

All data must be recorded in character format.

ASCII (7 bit) can be used.

Data must be restricted to the following 45 characters:

**A-Z** UPPERCASE alphabet only

**0-9** zero to nine

/ oblique

- hyphen/minus

, comma

. full stop

' apostrophe

& ampersand

( left parenthesis

) right parenthesis

space

Please note that we will **not** accept accented (i.e. é, á etc), tab or other characters including ‘\*’ ‘+’ ‘;’ ‘:’ ‘\_’ ‘^’ or ‘£’.

#### 5.1.2 Records & sub-records

Each record and sub-record type has a fixed length. There must not be any trailing spaces or extra characters after the last field.

Each record must be terminated with a Carriage Return and/or Line Feed.

There must be 1 or more employees' record(s) after each Type 1 employer record.

Type 2 (employee) records have been sub-divided into differing types. There must be one or more sub-records for each main Type 2 employee record.

You must **not** supply records where there has been no expense or benefit recorded – these also cause rejection - see section 2.6.1

Employees must be unique within employer in a sub-return.

#### 5.1.3 Fields and validation

All fields are **fixed** length with the length specified in the Field Format column. There are no field separators.

All monetary values must be quoted in UK Sterling pounds (£). Values must be rounded down to the whole pound; £10.99 rounds down to £10. Mileage rates are to be quoted fully to the nearest tenth of a penny.

All dates must be supplied in the form “ddmmyyyy”; i.e. “25042007”. If a range of dates is supplied it must be in the correct chronological sequence. If appropriate,

dates must be within the relevant tax year. If a date is not appropriate for the field it should be left blank (filled with 8 spaces).

We will reject sub-returns where a field is supplied with an amount, date, description or any field type that is obviously implausible.

#### 5.1.4 Negative amounts

**For Mileage Allowance Relief Optional Reporting Scheme (MARORS) – 2U Sub record only.**

If a negative amount is to be supplied (i.e. where there is an excess expenditure for the calculated taxable benefit) a “-“ (minus) should replace the first character in the field. A negative for £123 would be supplied as “-00000123”. Minus signs elsewhere in the field will cause rejection.

No other amounts in the return can be negative. If you return negative amounts anywhere other than in field 4 of sub-record Type 2U your return will be automatically rejected - see section 2.6.1.8.

#### 5.1.5 Mandatory, Conditional and Optional fields

In the record descriptions the Type column indicates whether the field is required or otherwise.

Type	Description	Comments
M	Mandatory	Must be completed using the values described. Numeric fields must be completed with zeros if no value is appropriate. Failure to complete this field will result in rejection of the sub-return.
C	Conditional	These fields must be completed where the stated conditions are met, otherwise pad with spaces.
O	Optional	Non-mandatory fields that should be completed where possible, otherwise pad with spaces. Future legislation could make these fields mandatory.

#### 5.1.6 Calculations

Simple calculations, as described in the record descriptions below and on the paper P11D form, will be tested.

You *must* ensure that rounding errors do not appear in the return by rounding pence down to the next lowest whole pound *prior to making the calculation*.

- If the rule is “ $a + b \dots + n = z$ ”, the calculation “**1234.56 + 234.78 = 1469.34**” must be presented as “**1234 + 234 = 1468**”.
- If the rule is “ $x - y = z$ ”, the calculation “**1234.56 - 234.78 = 999.78**” must be presented as “**1234 - 234 = 1000**”.

With the exception of MARORS as described in 5.1.4 Negative amounts, the result of a calculation cannot result in a negative value. Rounding errors are a common cause of rejection - see section 2.6.1, so please take particular care.

#### 5.1.7 National Insurance Numbers (NINOs)

For this method of submission to work it is vital that few, if any, NINOs are missing.

## 5.1.8 Class 1A National Insurance Contributions (NICs)

Class 1A NICs liability has been extended to cover most benefits in kind.

These are shown at paragraph 5.2.3 Type 2 – Employee Data Records.

Further guidance on Class 1A NICs is available in booklet CWG5 – 'Class 1A National Insurance Contributions on Benefits in Kind'.

## 5.2 Record Descriptions

### 5.2.1 Type 0 - Data Identification Record

There will be one Type 0 (zero) record for each volume. This must be the first record.

Field No.	Field Name	Field Format	Contents	Type	Character No.
1	Record identifier	an1	"0" (zero).	M	1
2	Data identifier	an35	"P11D". Alphanumeric. Left justified and space filled.	M	2-36
3	Tax year	n4	The tax year to which the return refers. The year is the calendar year in which the tax year <b>ends</b> . "2010" relates to tax year 2009/2010 Numeric.	M	37-40
4	Software house identifier	an3	Developers of proprietary P11D software packages will be issued with an identifier of up to 3 characters. In-house software developers must use "IH". The use of other identifiers will cause rejection of the return. Alphanumeric. Left justified and space filled.	O	41-43
5	Test flags	an7	Space fill – reserved for future use.	O	44-50
6	Submitter reference no.	an8	The unique reference number issued upon registration. Numeric. Left justified and space filled.	M	51-58
7	Submitter name	an35	Name of Employer, Group or Bureau submitting the information. Left justified and space filled.	M	59-93
8	Sub-return no.	n2	Sub-return number within this return. Right justified padded with leading zeros.	M	94-95
9	Total no. of sub-returns	n2	Total number of sub-returns within this return. Right justified padded with leading zeros.	M	96-97

Field No.	Field Name	Field Format	Contents	Type	Character No.
10	Volume no.	n2	Volume number within this sub-return.  Right justified padded with leading zeros.	M	98-99

### 5.2.2 Type 1 - Employer Identification Record

A Type 1 record will mark the start of all employee data for a single employer's PAYE reference.

All subsequent Type 2 Employee records will be deemed to be for this employer until a new Type 1 record appears.

Field No.	Field Name	Field Format	Contents	Type	Character No.
1	Record identifier	an1	"1".	M	1
2	PAYE tax office numeral	n3	The appropriate 3 digit numeral used to identify the employer's PAYE tax office on our systems. e.g. 992 for Bootle Maritime. Numerals 001 to 999 valid  Numeric, padded with leading zeros.	M	2-4
3	Employer PAYE reference no.	an10	The unique reference number used by the PAYE tax office to identify the employer. e.g. E1234. Do not include the PAYE tax office numeral here as that is supplied in the previous field.  First character must be in the range [A-Z] or [0-9]. Spaces must not be embedded in the reference.  Alphanumeric, oblique or parenthesis. Left justified and space filled.	M	5-14
4	PAYE tax office name	an35	Left justified and space filled as appropriate.	O	15-49
5	Employer name	an35	The employer's name as it appears on their yellow payslip booklet P30BC(Z). In bureau/agent etc cases, the name appearing in this field must be that of the actual employer to whom the data following relates.  Left justified and space filled.	M	50-84
6	Employer address line 1	an28	In bureau/agent etc cases, the address appearing in this field must be that of the actual employer to whom the data following relates.  Left justified and space filled.	O	85-112
7	Employer address line 2	an28	Left justified and space filled.	O	113-140

Field No.	Field Name	Field Format	Contents	Type	Character No.
8	Employer address line 3	an28	Left justified and space filled.	O	141-168
9	Employer address line 4	an18	Left justified and space filled.	O	169-186
10	Employer postcode	an8	UK Postcode. Left justified and space filled.	O	187-194

Note:

- Employer's PAYE references are unique by employer name within a HMRC office. Although an employer's PAYE reference can be duplicated within the sub-return, the name should not differ.

### 5.2.3 Type 2 - Employee Data Records

Type 2 records must be grouped by employee with an initial Employee (20) record starting each group. Sub-records for each employee must follow this record.

Sub-record type	Record details	No. permitted per employee	Required	Class 1A NICs due
20 (zero)	Employee record	Single	Mandatory	
2A	Assets transferred	Multiple	Optional	See 2Q under
2Q	Assets transferred Totals	Single	Mandatory if 2A records exist	Yes
2B	Payments made on behalf of the employee	Multiple	Optional	See 2R under
2R	Payments made on behalf of the employees Totals	Single	Mandatory if 2B records exist	No
2C	Vouchers or credit cards	Single	Optional	No
2D	Living accommodation	Single	Optional	Yes
2E	Mileage allowance payments and passenger payments	Single	Optional	No
2F	Cars and car fuel	Multiple	Optional	See 2X under
2X	Cars and car fuel benefit charge Totals	Single	Mandatory if 2F records exist	Yes
2G	Vans	Single	Optional	Yes
2H	Interest free and low interest loans	Multiple	Optional	Yes
2I	Private medical treatment or insurance	Single	Optional	Yes
2J	Qualifying relocation expenses payments and benefits	Single	Optional	Yes
2K	Services supplied	Single	Optional	Yes
2L	Assets placed at the employee's disposal	Multiple	Optional	See 2S under

Sub-record type	Record details	No. permitted per employee	Required	Class 1A NICs due
2S	Assets placed at the employee's disposal Totals	Single	Mandatory if 2L records exist	Yes
2M	Other items	Multiple	Optional	See CWG5
2T	Other items Totals	Single	Mandatory if 2M records exist	See CWG5
2N	Expenses payments made to, or on behalf of, the employee	Single	Optional	No
2U	Mileage Allowance Relief Optional Reporting Scheme	Single	Optional	No

#### Notes:

- There must be at least one Type 2 sub-record for each employee. Employees without expenses or benefits must not be reported.
- See section 2.6.1.9 which explains how we automatically reject 'NIL' returns.
- An employee works number is required on every Type 2 record. It is assumed that all employers submitting returns on magnetic media use a payroll system where a unique works number or ID is available. The number must be unique within the employer's PAYE reference. If all NI numbers are available they can be used.
- Unique NI numbers must be supplied. Uniqueness is tested on the first 8 characters only. See sections 2.6.1.3 and 2.6.1.4, which explains how NI Number errors arise and how to avoid them.
- A group of Type 2 records for an individual employee must be kept on the same volume of media.

#### 5.2.3.1 Employee record

Each employee, for whom expenses and benefits details are being supplied, must have an Employee record.

Sub-records detailing the expenses and benefits appropriate to this employee follow this record.

Field No.	Field Name	Field Format	Contents	Type	Character No.
1	Record identifier	an1	"2".	M	1
2	Employee record ID	an1	"0" (zero) – Employee record ID to distinguish it from Type 2 sub-records.	M	2

Field No.	Field Name	Field Format	Contents	Type	Character No.
3	Employee works number	an17	<p>Works number or similar <b>unique</b> identification allotted by the employer.</p> <p>If <b>all</b> employees' NI numbers are known, these may be used in place of works numbers. But you must repeat the NI Number in field 8 below.</p> <p>This works number must be quoted on every Type 2 sub-record for this employee. The number must be unique within an employer's PAYE reference.</p> <p>Spaces are not permitted within the identifier.</p> <p>Left justified and space filled.</p>	M	3-19
4	Employee surname	an35	<p>First character must be alpha. Remaining characters must be alpha, apostrophe ('), hyphen (-), full stop (.) or space. No provision is made for titles.</p> <p>For extreme length names the first 35 characters only should be entered.</p> <p>Left justified and space filled.</p>	M	20-54
5	Employee first initial (or preferably and if available, up to 7 characters of first forename)	an7	<p>If supplied, the first character must be alpha. Remaining characters must be alpha, apostrophe ('), hyphen (-), full stop (.) or space.</p> <p>Left justified and space filled.</p>	O	55-61
6	Employee second initial (or preferably and if available, up to 7 characters of second forename)	an7	<p>Fill with spaces if there is no second forename. Otherwise characters as for first forename.</p> <p>Left justified and space filled.</p>	O	62-68
7	Director	an1	<p>"Y" - Director</p> <p>"N" - Employee</p>	M	69

Field No.	Field Name	Field Format	Contents	Type	Character No.
8	National Insurance Number	an9	<p>The number must be unique within the employer's PAYE reference.</p> <p>The NINO should be in the format:-</p> <ul style="list-style-type: none"> <li>• characters 1 &amp; 2 must be alpha and must be one of the issued National Insurance Number prefixes (see appendix E).</li> <li>• characters 3 - 8 must be numeric.</li> <li>• character 9 must be alpha in the range A - D or a space.</li> </ul> <p><b><i>It is vital that full and valid NI Number data is provided. Temporary NI numbers such as TN300360F must NOT be used – see section 2.6.1.3</i></b></p>	C	70-78
9	Date of birth	n8	<p>Must be completed if the NINO is not known.</p> <p>If both date of birth and NINO are not known a default of 1<sup>st</sup> January 1901 should be used.</p> <p>Must be a valid calendar date in the format "ddmmyyyy".</p> <p>Must be today or earlier.</p>	C	79-86
10	Gender		<p>Must be completed if the National Insurance Number is not known.</p> <p>Must indicate Male or Female in the format "M" or "F".</p>	C	87

### 5.2.3.2 Assets transferred (cars, property, goods or other assets) - 2A

An "Assets transferred" record for each asset made available to the employee should appear. This record can be repeated 5 times once (and only once) for each description in field 4. **Please ensure that only the descriptions highlighted in field 4 are used.** If one or more "Assets transferred" record appears then the "Assets transferred Totals" 2Q must be placed after these records.

Field No.	Field Name	Field Format	Contents	Type	Character No.
1	Record identifier	an1	"2".	M	1
2	Benefit type	an1	"A" - Assets transferred	M	2

Field No.	Field Name	Field Format	Contents	Type	Character No.
3	Employee works number	an17	Works number or similar identification allotted by the employer.  If <b>all</b> employees' NI numbers are known, these may be used in place of works numbers.  Left justified and space filled.	M	3-19
4	Description of asset	an30	Enter description of the asset transferred; "CARS", "PROPERTY", "PRECIOUS METALS", "OTHER" "MULTIPLE".  Alphabetic characters and spaces. Left justified and space filled.	M	20-49
5	Description of "OTHER" asset.	an30	If "Description of asset" is "OTHER" a further description can be supplied here	O	50-79
6	Asset cost/market value	n9	Amount in £. Numeric. Right justified, padded with leading zeros.	M	80-88
7	Amount made good or from which tax deducted	n9	Amount in £. Numeric. Right justified, padded with leading zeros.	M	89-97
8	Cash equivalent	n9	<b><i>The amount in field 6 minus the amount in field 7.</i></b>  Amount in £. Numeric. Right justified, padded with leading zeros.	M	98-106

### 5.2.3.3 Assets transferred (cars, property, goods or other assets) - Totals 2Q

An "Assets transferred Totals" record per employee **must** appear where there have been any "Assets transferred" (2A) records for this employee.

**You must ensure that these totals are free from rounding errors.**

The "Assets transferred Totals" (field 4) is the total of the preceding cash equivalents (field 8) at "Assets transferred (cars, property, goods or other assets)" 2A

Field Number	Field Name	Field Format	Content	Type	Character Number
1	Record identifier	an1	"2"	M	1
2	Benefit type	an1	"Q" - Assets transferred totals	M	2
3	Employee works number	an17	Works number or similar identification allotted by the employer. If <b>all</b> employees' NI numbers are known, these may be used in place of works numbers.  Left justified and space filled.	M	3 - 19
4	Total Assets transferred	n9	Total cash equivalent for all assets transferred.	M	20 – 28

			Amount in £. Numeric. Right justified, padded with leading zeros.		
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#### 5.2.3.4 Payments made on behalf of the employee - 2B

A "Payments made" record for each payment made to the employee should appear. This record can be repeated 7 times (once and only once) for each description in field 4. **Please ensure that only the descriptions highlighted in field 4 are used.** If one or more "Payments made" record appears then the "Payments made –Totals" 2R must be placed after these records.

Field No.	Field Name	Field Format	Contents	Type	Character No.
1	Record identifier	an1	"2".	M	1
2	Benefit type	an1	"B" - Payments made	M	2
3	Employee works number	an17	Works number or similar identification allotted by the employer.  If <b>all</b> employees' NI numbers are known, these may be used in place of works numbers.  Left justified and space filled.	M	3-19
4	Description of payments made on behalf of employee	an30	Enter description of the payments made on behalf of the employee; "DOMESTIC BILLS", "ACCOUNTANCY FEES", "PRIVATE EDUCATION", "PRIVATE CAR EXPENSES", "SEASON TICKETS", "OTHER" & "MULTIPLE"  Left justified and space filled.	M	20-49
5	Description of "OTHER" payments	an30	Where the "Description of payments made on behalf of the employee" is "OTHER" a further description can be supplied here.	O	50-79
6	Amount paid	n9	Amount in £. Numeric. Right justified, padded with leading zeros.	M	80-88

#### 5.2.3.5 Payments made on behalf of the employee – Totals 2R

A "Payments made -Totals" record per employee **must** appear where there have been any "Payments made on behalf of this employee" (2B).

**You must ensure that these totals are free from rounding errors.**

The "Payments made – Totals" (field 4) is the total of the preceding amounts paid (field 6) at "Payments made on behalf of the employee "(2B)

Field Number	Field Name	Field Format	Contents	Type	Character Number
1	Record identifier	an1	"2"	M	1
2	Benefit type	an1	"R" – Payments made totals	M	2

3	Employee works number	an17	Works number or similar identification allotted by the employer. If all employees' NI numbers are known, these may be used in place of works numbers. Left justified and space filled.	M	3 – 19
4	Total amount paid	n9	Amount in £. Numeric. Right justified, padded with leading zeros.	M	20 – 28
5	Total tax on notional payment not borne by employee within 90 days of receipt of each notional payment	n9	Amount in £. Numeric. Right justified, padded with leading zeros.	M	29 – 37

### 5.2.3.6 Vouchers or credit cards – 2C

Only one Vouchers or credit cards record per employee should appear.

Field No.	Field Name	Field Format	Contents	Type	Character No.
1	Record identifier	an1	"2".	M	1
2	Benefit type	an1	"C" – Vouchers and credit cards	M	2
3	Employee works number	an17	Works number or similar identification allotted by the employer.  If <b>all</b> employees' NI numbers are known, these may be used in place of works numbers. Left justified and space filled.	M	3-19
4	Gross amount	n9	Value of voucher, credit card & token payments.  Amount in £. Numeric. Right justified, padded with leading zeros.	M	20-28
5	Amount made good or from which tax deducted	n9	Amount in £. Numeric. Right justified, padded with leading zeros.	M	29-37
6	Cash equivalent	n9	<b><i>The amount in field 4 minus the amount in field 5.</i></b>  Amount in £. Numeric. Right justified, padded with leading zeros.	M	38-46

### 5.2.3.7 Living accommodation - 2D

Only one Living accommodation record per employee should appear.

Field No.	Field Name	Field Format	Contents	Type	Character No.
1	Record identifier	an1	"2".	M	1
2	Benefit type	an1	"D" – Accommodation	M	2
3	Employee works number	an17	Works number or similar identification allotted by the employer.  If <b>all</b> employees' NI numbers are known, these may be used in place of works numbers.  Left justified and space filled.	M	3-19
4	Cash equivalent	n9	Cash equivalent of accommodation provided for employee, or his/her family or household.  Amount in £. Numeric. Right justified, padded with leading zeros.	M	20-28

### 5.2.3.8 Mileage allowance and Passenger Payments - 2E

Only one Mileage allowance payment record per employee should appear.

Field No.	Field Name	Field Format	Contents	Type	Character No.
1	Record identifier	an1	"2".	M	1
2	Benefit type	an1	"E" - Mileage allowance and passenger payments	M	2
3	Employee works number	an17	Works number or similar identification allotted by the employer.  If <b>all</b> employees' NI numbers are known, these may be used in place of works numbers.  Left justified and space filled.	M	3-19
4	Taxable payments	n9	Sum of :-  1) Car and mileage allowances paid to employees for business travel in employee's own vehicles in excess of maximum exempt amount.  2) Passenger payments in excess of the maximum exempt amount.  Amount in £. Numeric. Right justified, padded with leading zeros. Value 1 – 99999	M	20-28

### 5.2.3.9 Cars and car fuel - 2F

A Car and car fuel record **for each car** made available to the employee should appear.

If one or more Car and Car Fuel records appear then the Car and Car Fuel Benefit Charge totals (2X) sub-record must be placed after these records.

Field No.	Field Name	Field Format	Contents	Type	Character No.
1	Record identifier	an1	"2".	M	1
2	Benefit type	an1	"F" - Cars and car fuel	M	2
3	Employee works number	an17	Works number or similar identification allotted by the employer.  If <b>all</b> employees' NI numbers are known, these may be used in place of works numbers. Left justified and space filled.	M	3-19
4	Make & model	an35	e.g. "VW GOLF GTI" Alphanumeric. Left justified and space filled.	M	20-54
5	Date of first registration	n8	Date as "ddmmyyy". e.g. If registered 1 <sup>st</sup> Aug 2003 - "01082003 "	M	55-62
6	<b>Approved</b> CO2 emissions figure in grams of CO2 per kilometre	n3	Only required if car registered on or after 01/01/1998 and has approved CO2 emission.  Numeric,  If present must be > 0  If fuel type is "E" no entry required.	C	63-65
7	If car does not have <u>approved</u> CO2 emissions figure	a1	Enter 'Y' if field 6 has not been completed and car is registered on or after 01/01/1998 and does not have an approved CO <sub>2</sub> emission figure (e.g. a car imported from outside the European Community).  Must be present where fuel type is "E".  No other value permitted.	C	66

Field No.	Field Name	Field Format	Contents	Type	Character No.
8	Vehicle engine size in cc	n4	<p>This field <u>must</u> be present if first registered;</p> <ul style="list-style-type: none"> <li>before 01/01/1998 or</li> <li>on or after 01/01/1998 and no CO2 approved emissions figure</li> </ul> <p>( e.g. "1000", "1400", "2000").</p> <p><b>NB For rotary engine cars this figure must be 2001.</b></p> <p>NB. If Fuel Type (Field 9) is 'E' enter engine size as "0000"</p> <p>Numeric. Right justified padded with leading zeros.</p>	C	67-70
9	Type of fuel or power used	a1	<p>This field <u>must</u> be present if car registered on or after 01/01/1998.</p> <p><u>Fuel type categories</u></p> <p>"D" - Diesel (not Euro IV)</p> <p>"P" - Petrol</p> <p>"L" - Diesel (Euro IV)</p> <p>"H" - Hybrid electric</p> <p>"B" - Gas only, or bi-fuel with a CO<sub>2</sub> figure for gas</p> <p>"C" - Bi-fuel conversion</p> <p>"E" - Electric only</p> <p>"G" - E85 compliant</p>	C	71
10	Date available from	n8	<p>Only required if <i>after the start</i> of the reported tax year.</p> <p>Must not be later than the "date available to" (field 11).</p> <p>Date as "ddmmyyy". e.g. "01062008"</p>	C	72-79
11	Date available to	n8	<p>Only required if <i>before the end</i> of the reported tax year and car no longer available.</p> <p>Must not be earlier than 'date available from' (field 10).</p> <p>Date as "ddmmyyy". e.g. "01022009"</p>	C	80-87
12	List price	n9	<p>Amount in £. Numeric. Right justified, padded with leading zeros.</p> <p><b>The amount cannot be less than £1000 or more than £999999</b></p>	M	88-96
13	Price of non-standard accessories	n9	<p>Amount in £. Numeric. Right justified, padded with leading zeros.</p>	M	97-105

Field No.	Field Name	Field Format	Contents	Type	Character No.
14	Employee capital contributions towards cost	n9	Amount in £. Numeric. Right justified, padded with leading zeros. <b>The amount cannot be more than £5000</b>	M	106-114
15	Amount paid by employee for private use	n9	Amount in £. Numeric. Right justified, padded with leading zeros. <b>The amount cannot be more than £999999</b>	M	115-123
16	Date free fuel was withdrawn	n8	Date as "ddmmyyyy" e.g. "01022010"  Must not be earlier than the date available from, or later than the date available to.  Must be within the current tax year.  Must be completed if "free fuel reinstated indicator" is "Y"  Must not be supplied if car fuel benefit charge (field 19) is not present.	C	124-131
17	Free fuel reinstated in year indicator	a1	Enter "Y" if free fuel is reinstated in the tax year.  Must only be present if item 16 completed.	O	132
18	Car benefit charge	n9	Cash equivalent for this vehicle.  Amount in £. Numeric. Right justified, padded with leading zeros.	M	133-141
19	Car fuel benefit charge	n9	Cash equivalent of fuel for this vehicle.  If car fuel benefit charge is supplied here, there must always be an entry in either field 6 or field 8.  If the fuel type category is "E" this field is not required.  Amount in £. Numeric. Right justified, padded with leading zeros.  If present must be >0.  Must be completed if "date free fuel was withdrawn" field is completed (field 16).	C	142-150

### 5.2.3.10 Cars and Car Fuel Benefit Charge Totals - 2X

A “Car and Car Fuel Benefit Charge Totals” record per employee **must** appear where there have been any “Car and Car Fuel” (2F) records for this employee.

**You must ensure that these totals are free from rounding errors.**

The Total Car Benefit Charge (field 4) is the total of the preceding Car Benefit Charges (field 18) in the Cars and Car Fuel (2F) records and the Total Car Fuel Benefit Charge (field 5) is the total of the preceding Car Fuel Benefit Charges (field 19) in the Cars and Car Fuel (2F) records.

Field No.	Field Name	Field Format	Contents	Type	Character No.
1	Record identifier	an1	“2”.	M	1
2	Benefit type	an1	“X” -Cars & car fuel benefit totals	M	2
3	Employee works number	an17	Works number or similar identification allotted by the employer.  If <b>all</b> employees’ NI numbers are known, these may be used in place of works numbers.  Left justified and space filled.	M	3-19
4	Total car benefit charge	n9	Total car benefit charge for all cars available.  Amount in £. Numeric. Right justified, padded with leading zeros.	M	20-28
5	Total car fuel benefit charge	n9	Total car fuel benefit charge for all cars available.  Amount in £. Numeric. Right justified, padded with leading zeros.  If present must be > 0.	C	29-37

### 5.2.3.11 Vans - 2G

Only one Vans record per employee should appear.

Field No.	Field Name	Field Format	Contents	Type	Character No.
1	Record identifier	an1	“2”.	M	1
2	Benefit type	an1	“G” – Vans	M	2
3	Employee works number	an17	Works number or similar identification allotted by the employer.  If <b>all</b> employees’ NI numbers are known, these may be used in place of works numbers.  Left justified and space filled.	M	3-19

Field No.	Field Name	Field Format	Contents	Type	Character No.
4	Cash equivalent	n9	Cash equivalent of all vans available for private use.  Amount in £. Numeric. Right justified, padded with leading zeros.	M	20-28
5	Van fuel	n9	Total cash equivalent of fuel for all vans.  Amount in £. Numeric. Right justified, padded with leading zeros.	M	29-37

### 5.2.3.12 Interest free and low interest loans - 2H

A Loan record **for each loan** for the employee should appear.

Field No.	Field Name	Field Format	Contents	Type	Character No.
1	Record identifier	an1	"2".	M	1
2	Benefit type	an1	"H" - Interest free and low interest loans	M	2
3	Employee works number	an17	Works number or similar identification allotted by the employer.  Left justified and space filled.	M	3-19
4	Number of joint borrowers	n3	Numeric. Right justified, padded with leading zeros.	O	20-22
5	Amount outstanding at beginning of current tax year	n9	Amount outstanding at beginning of relevant tax year or at date when loan was made if later.  An amount must be supplied in this field. (section 2.6.1.5 refers)  Amount in £. Numeric. Right justified, padded with leading zeros.	M	23-31
6	Amount outstanding at end of current tax year	n9	Amount outstanding at end of relevant tax year or at date when loan was discharged if earlier.  Amount in £. Numeric. Right justified, padded with leading zeros.	M	32-40
7	Maximum outstanding	n9	Maximum outstanding at any time in the year.  <b><i>This amount cannot be less than either amount in the previous 2 fields.</i></b>  Amount in £. Numeric. Right justified, padded with leading zeros.	M	41-49

Field No.	Field Name	Field Format	Contents	Type	Character No.
8	Total amount of interest in current tax year	n9	Total amount of interest paid by the borrower in the relevant tax year.  Amount in £. Numeric. Right justified, padded with leading zeros.	M	50-58
9	Date loan was made	n8	Date loan was made in the <i>current tax year</i> , where applicable.  Date as "ddmmyyyy". e.g. "31072009"	C	59-66
10	Date loan was discharged	n8	Date loan was discharged in the <i>current tax year</i> , where applicable.  Date as "ddmmyyyy". e.g. "30092009"	C	67-74
11	Cash equivalent of loan	n9	Cash equivalent of loan after deducting interest paid by the borrower.  Amount in £. Numeric. Right justified, padded with leading zeros.	M	75-83

### 5.2.3.13 Private medical treatment or insurance - 2I

Only one Private medical treatment or insurance record per employee should appear.

Field No.	Field Name	Field Format	Contents	Type	Character No.
1	Record identifier	an1	"2".	M	1
2	Benefit type	an1	"I" - Private medical treatment or insurance	M	2
3	Employee works number	an17	Works number or similar identification allotted by the employer.  If <b>all</b> employees' NI numbers are known, these may be used in place of works numbers.  Left justified and space filled.	M	3-19
4	Cost to you	n9	Amount in £. Numeric. Right justified, padded with leading zeros.	M	20-28
5	Amount made good or from which tax deducted	n9	Amount in £. Numeric. Right justified, padded with leading zeros.	M	29-37

Field No.	Field Name	Field Format	Contents	Type	Character No.
6	Cash equivalent	n9	<b>The amount in field 4 minus the amount in field 5.</b>  Amount in £. Numeric. Right justified, padded with leading zeros.	M	38-46

#### 5.2.3.14 Qualifying relocation expenses payments and benefits- 2J

Only one Qualifying relocation expenses record per employee should appear.

Non qualifying benefits and expenses should be shown in sub records '2M' or '2N'.

Field No.	Field Name	Field Format	Contents	Type	Character No.
1	Record identifier	an1	"2".	M	1
2	Benefit type	an1	"J" - <b>Qualifying</b> relocation expenses	M	2
3	Employee works number	an17	Works number or similar identification allotted by the employer.  If <b>all</b> employees' NI numbers are known, these may be used in place of works numbers.  Left justified and space filled.	M	3-19
4	Relocation expenses	n9	Excess over £8000 of all <b>Qualifying</b> relocation expenses payments and benefits for each move.  Amount in £. Numeric. Right justified, padded with leading zeros.	M	20-28

#### 5.2.3.15 Services supplied – 2K

Only one Services supplied record per employee should appear.

Field No.	Field Name	Field Format	Contents	Type	Character No.
1	Record identifier	an1	"2".	M	1
2	Benefit type	an1	"K" – Services supplied	M	2
3	Employee works number	an17	Works number or similar identification allotted by the employer.  If <b>all</b> employees' NI numbers are known, these may be used in place of works numbers.  Left justified and space filled.	M	3-19
4	Cost to you	n9	Amount in £. Numeric. Right justified, padded with leading zeros.	M	20-28

Field No.	Field Name	Field Format	Contents	Type	Character No.
5	Amount made good or from which tax deducted	n9	Amount in £. Numeric. Right justified, padded with leading zeros.	M	29-37
6	Cash equivalent	n9	<b><i>The amount in field 4 minus the amount in field 5.</i></b> Amount in £. Numeric. Right justified, padded with leading zeros.	M	38-46

### 5.2.3.16 Assets placed at the employee's disposal - 2L

An "Assets placed" record for each asset placed at the employees disposal should appear. This record can be repeated 7 times (once and only once) for each description in field 4. **Please ensure that only the descriptions highlighted in field 4 are used.** If one or more "Assets placed" record appears then the "Assets placed – Totals" (2S) must be placed after these records.

Field No.	Field Name	Field Format	Contents	Type	Character No.
1	Record identifier	an1	"2".	M	1
2	Benefit type	an1	"L" - Assets placed at the employee's disposal	M	2
3	Employee works number	an17	Works number or similar identification allotted by the employer.  If <b>all</b> employees' NI numbers are known, these may be used in place of works numbers.  Left justified and space filled.	M	3-19
4	Description	an30	Enter the description of the assets; "HOLIDAY ACCOMMODATION", "TIMESHARE "ACCOMMODATION", "AIRCRAFT", "BOAT", "CORPORATE HOSPITALITY", "MULTIPLE", "OTHER".  Alphanumeric, left justified, padded with spaces.	M	20-49
5	Description of "OTHER" asset.	an30	Where the description of asset is "OTHER" a further description can be added here.	O	50-79
6	Annual value plus expenses incurred	n9	Amount in £. Numeric. Right justified, padded with leading zeros.	M	80-88
7	Amount made good or from which tax deducted.	n9	Amount in £. Numeric. Right justified, padded with leading zeros.	M	89-97

Field No.	Field Name	Field Format	Contents	Type	Character No.
8	Cash equivalent	n9	<b><i>The amount in field 6 minus the amount in field 7.</i></b> Amount in £. Numeric. Right justified, padded with leading zeros.	M	98-106

### 5.2.3.17 Assets placed at the employee's disposal – Totals 2S

An "Assets placed at the employee's disposal totals" record **must** appear where there have been any "Assets placed at the employees disposal" (2L) for an employee.

**You must ensure that these totals are free from rounding errors.**

The "Assets placed - Totals" (field 4) is the total of the preceding cash equivalents (field 8) at "Assets placed at the employee's disposal "(2L).

Field Number	Field Name	Field Format	Contents	Type	Character Number
1	Record identifier	an1	"2"	M	1
2	Benefit type	an1	"S" – Assets placed totals	M	2
3	Employee works number	an17	Works number or similar identification allotted by the employer. If all employees' NI numbers are known, these may be used in place of works numbers. Left justified and space filled.	M	3 - 19
4	Total amount paid	n9	Amount in £. Numeric. Right justified, padded with leading zeros.	M	20 - 28

### 5.2.3.18 Other Items - 2M

An "Other Items" record for each "other item" made available to the employee should appear. This record can be repeated 6 times (once and only once) for each description in field 4 (class 1A) or field 9 (non class 1A). **Please ensure that only the descriptions highlighted in field 4 or field 9 are used.** If one or more "Other items" record appears then the "Other items – Totals" (2T) must be placed after these records.

Field No.	Field Name	Field Format	Contents	Type	Character No.
1	Record identifier	an1	"2".	M	1
2	Benefit type	an1	"M" – Other items	M	2

Field No.	Field Name	Field Format	Contents	Type	Character No.
3	Employee works number	an17	Works number or similar identification allotted by the employer.  If <b>all</b> employees' NI numbers are known, these may be used in place of works numbers.  Left justified and space filled.	M	3-19
4	Other Items: Refer to CWG5 for Class 1A NIC items. Description	an34	Enter the description of other items; "SUBSCRIPTIONS & FEES", "EDUCATIONAL ASSISTANCE CL1A", "NON-QUALIFYING RELOCATION BEN", "STOP LOSS CHARGES", "OTHER", "MULTIPLE". <b><i>This field is mandatory if any amounts appear in fields 6, 7 or 8.</i></b>  Alphanumeric. Left justified, and space filled.	C	20 –53
5	Description of "OTHER" item	an30	Where field 4 is "OTHER" a further description can be added here.	O	54-83
6	Other items: Cost to you of Class 1A NIC items	n9	Amount in £. Numeric. Right justified, padded with leading zeros.	M	84-92
7	Other items: Amount made good of Class 1A NIC items	n9	Amount in £. Numeric. Right justified, padded with leading zeros.	M	93-101
8	Other items: Cash equivalent of Class 1A NIC items	n9	<b><i>The amount in field 6 minus the amount in field 7.</i></b>  Amount in £. Numeric. Right justified, padded with leading zeros.	M	102-110
9	Other Items: Refer to CWG5 for non Class 1A NIC items. Description	an 33	Enter the description of other items; "SUBS AND PROFESSIONAL FEES", "NURSERY PLACES", "EDUCATIONAL ASSISTANCE", "LOANS WRITTEN OR WAIVED", "OTHER", "MULTIPLE".  <b><i>This field is mandatory if any amounts appear in fields 11, 12 or 13.</i></b>  Alphanumeric. Left justified and space filled.	C	111-143
10	Description of "OTHER" items	an30	Where field 9 is "OTHER" a further description can be added here	O	144-173
11	Other items: Cost to you of non Class1A NIC items	n9	Amount in £. Numeric. Right justified, padded with leading zeros.	M	174-182

Field No.	Field Name	Field Format	Contents	Type	Character No.
12	Other items: Amount made good of non Class 1A NIC items	n9	Amount in £. Numeric. Right justified, padded with leading zeros.	M	183-191
13	Other items: Cash equivalent of non Class 1A NIC items	n9	<b><i>The amount in field 11 minus the amount in field 12 .</i></b> Amount in £. Numeric. Right justified, padded with leading zeros.	M	192-200

### 5.2.3.19 Other Items Totals – 2T

An "Other items - Totals" record per employee **must** appear where there have been any "Other items"(2M) records for this employee.

**You must ensure that these totals are free from rounding errors.**

The "Other items – Totals" of Class 1A NIC items (field 4) is the total of the preceding "Other items" cash equivalent of Class 1A NIC items (field 8) at "Other items" (2M). The "Other items – Totals" of cash equivalent of Non Class 1A NIC items (field 5) is the total of the preceding "Other items" of Non Class 1A NIC items (field 13) at "Other items" (2M).

Field Number	Field Name	Field Format	Contents	Type	Character Number
1	Record identifier	an1	"2"	M	1
2	Benefit type	an1	"T" – Other items totals	M	2
3	Employee works number	an17	Works number or similar identification allotted by the employer. If all employees' NI Numbers are known, these may be used in place of works numbers. Left justified and space filled.	M	3 - 19
4	Other items total of Class 1A NIC items	n9	Amount in £. Numeric. Right justified, padded with leading zeros.	C	20 - 28
5	Other items total of non Class 1A NIC items	n9	Amount in £. Numeric. Right justified, padded with leading zeros.	C	29 - 37
6	Income tax paid but not deducted from the director's remuneration	n9	Amount in £. Numeric. Right justified, padded with leading zeros.  (There are no corresponding items in 2M for this amount.)	O	38 - 46

### 5.2.3.20 Expenses payments made to or on behalf of the employee – 2N

Only one Expenses payments record per employee should appear.

Field No.	Field Name	Field Format	Contents	Type	Character No.
1	Record identifier	an1	"2".	M	1
2	Benefit type	an1	"N" – Expenses payments	M	2
3	Employee works number	an17	Works number or similar identification allotted by the employer.  If <b>all</b> employees' NI numbers are known, these may be used in place of works numbers.  Left justified and space filled.	M	3-19
4	Travelling and subsistence: Cost to you	n9	Exclude any mileage allowance payments which should be included at sub record 2E  Amount in £. Numeric. Right justified, padded with leading zeros.	M	20-28
5	Travelling and subsistence: Amount made good or from which tax deducted	n9	Exclude any mileage allowance payments which should be included at sub record 2E.  Amount in £. Numeric. Right justified, padded with leading zeros.	M	29-37
6	Travelling and subsistence: Taxable payment	n9	<b><i>The amount in field 4 minus the amount in field 5.</i></b>  Amount in £. Numeric. Right justified, padded with leading zeros.	M	38-46
7	Entertainment: Trading organisation	an1	"Y" – Amounts paid have been, or will be, disallowed in tax computations.  "N" – Amounts paid have <b>not</b> been, and will not be, disallowed in tax computations.  If this benefit does not apply enter a space.	C	47
8	Entertainment: Cost to you	n9	Amount in £. Numeric. Right justified, padded with leading zeros.	M	48-56
9	Entertainment: Amount made good or from which tax deducted	n9	Amount in £. Numeric. Right justified, padded with leading zeros.	M	57-65
10	Entertainment: Taxable payment	n9	<b><i>The amount in field 8 minus the amount in field 9.</i></b>  Amount in £. Numeric. Right justified, padded with leading zeros.	M	66-74

Field No.	Field Name	Field Format	Contents	Type	Character No.
11	General expenses allowance for business travel: Cost to you	n9	Amount in £. Numeric. Right justified, padded with leading zeros.	M	75-83
12	General allowance for business travel: Amount made good or from which tax deducted	n9	Amount in £. Numeric. Right justified, padded with leading zeros.	M	84-92
13	General allowance for business travel: Taxable payment	n9	<b>The amount in field 11 minus the amount in field 12.</b> Amount in £. Numeric. Right justified, padded with leading zeros.	M	93-101
14	Use of home telephone: Cost to you	n9	Amount in £. Numeric. Right justified, padded with leading zeros.	M	102-110
15	Use of home telephone: Amount made good or from which tax deducted	n9	Amount in £. Numeric. Right justified, padded with leading zeros.	M	111-119
16	Use of home telephone: Taxable payment	n9	<b>The amount in field 14 minus the amount in field 15.</b> Amount in £. Numeric. Right justified, padded with leading zeros.	M	120-128
17	Non-qualifying relocation: Cost to you	n9	Non qualifying expenses not shown in sub record J or M. Amount in £. Numeric. Right justified, padded with leading zeros.	M	129-137
18	Non-qualifying relocation: Amount made good or from which tax deducted	n9	Amount in £. Numeric. Right justified, padded with leading zeros.	M	138-146
19	Non-qualifying relocation: Taxable payment	n9	<b>The amount in field 17 minus the amount in field 18.</b> Amount in £. Numeric. Right justified, padded with leading zeros.	M	147-155

Field No.	Field Name	Field Format	Contents	Type	Character No.
20	Other expenses: Description	an30	Enter description of other expenses; "PERSONAL INCIDENTAL EXPENSES", "WORK DONE AT HOME", "OTHER" "MULTIPLE", <b><i>This field is mandatory if any amounts appear in fields 22, 23 or 24.</i></b>  Alphanumeric. Left justified and space filled.	C	156-185
21	Description of "OTHER"	an30	Where field 20 is "OTHER" a further description can be entered here.	O	186-215
22	Other expenses: Cost to you	n9	Amount in £. Numeric. Right justified, padded with leading zeros.	M	216-224
23	Other expenses: Amount made good or from which tax deducted	n9	Amount in £. Numeric. Right justified, padded with leading zeros.	M	225-233
24	Other expenses: Taxable payment	n9	<b><i>The amount in field 22 minus the amount in field 23.</i></b>  Amount in £. Numeric. Right justified, padded with leading zeros.	M	234-242

### 5.2.3.21 Mileage Allowance Relief Optional Reporting Scheme (MARORS) - 2U

Only one MARORS record per employee should appear.

Field No.	Field Name	Field Format	Contents	Type	Character No.
1	Record identifier	an1	"2"	M	1
2	Benefit type	an1	"U" - MARORS	M	2
3	Employee works number	an17	Works number or similar identification given by the employer. If <b>all</b> employees NI numbers are known, these may be used in place of works numbers.  Left justified and space filled.	M	3-19

4	Mileage Allowance Relief	n9	<p>An amount which represents the difference between :</p> <p>(a) the total of car and mileage allowances paid for employee's own vehicles (excluding any passenger payments) for the year and</p> <p>(b) the maximum exempt amount for the vehicle</p> <p>where (a) is less than (b)</p> <p><b>Must always be a negative amount. The first character should be supplied as a '-' (minus) sign. Cannot be less than -9999999</b></p> <p>Amount in £. Numeric. Right justified and padded with leading zeros</p>	M	20-28
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#### 5.2.4 Type 3 - Sub-Return Grand Total

There will be one Type 3 record per sub-return which will be on the last volume, after all the data records but before the End of Data (Type 4) record.

If any of the record counts are incorrect the entire sub-return will be rejected.

Field No.	Field Name	Field Format	Contents	Type	Character No.
1	Record identifier	an1	"3".	M	1
2	Total Type 1 employer record count	n8	<p>The number of Type 1 Employer records supplied on this sub-return.</p> <p>Right justified, padded with leading zeros.</p>	M	2-9
3	Total Type 2 employee sub-return record count	n8	<p>The number of Type 2 Employee records supplied on this sub-return. This must <b>exclude</b> the Type 2 sub-records.</p> <p>Right justified, padded with leading zeros.</p>	M	10-17

### 5.2.5 Type 4 - End of Data

There will be one Type 4 record as the last record on every volume of media.

If any of the record counts are incorrect the entire return will be rejected.

Field No.	Field Name	Field Format	Contents	Type	Character No.
1	Record identifier	an1	"4"	M	1
2	Total Type 1 employer record count	n8	The number of Type 1 Employer records supplied on this volume. Right justified, padded with leading zeros.	M	2-9
3	Total Type 2 employee record count	n8	The number of Type 2 Employee records supplied on this volume. This must <b>exclude</b> the Type 2 sub-records supplied. Right justified, padded with leading zeros.	M	10-17

## SECTION 6. TEST SUBMISSIONS

We strongly encourage test submissions from software suppliers and employers developing their own expenses and benefits software 'in-house'. Test submissions significantly reduce the risk of returns being rejected as they often identify potential problems, which can then be put right before the actual return is made. Even if you have used your software before, please note that the specifications have changed since last year so we still welcome further test submissions, to check that no new problems have arisen.

Software suppliers and employers who have developed their own software 'in-house' may request an example output file towards the end of each year. This file contains examples of appropriate correct test data, including every benefit type and can be obtained from WSP – see section 1.2.2. The testing facilities available only ensure that the format of the data is correct.

Test submitter references and software house indicators can be obtained by registering with HMRC - see section 1.2.1.

**NOTE:** It should **NOT** be possible to create a “bad” submission with your software. Try to create a submission that will fail, if this can't be done then there is little chance of any users of your software being able do likewise.

### 6.1 Software Suppliers

We will issue you with a unique identifier that you can embed in the Type 0 record in all your output files. If we discover a problem during processing of your clients' live submissions we will be able to alert you directly.

### 6.2 In-house Systems

If you plan to send a large quantity of data we strongly recommend that a test submission is made first.

Please use “IH” as the software house identifier in the Type 0 record.

### 6.3 Submitters (employers) using Proprietary Packages

We are unable to accept test submissions from you. Your software supplier should have already tested their product with us. If you are unfortunate enough to experience problems with your software, you should take the matter up with your supplier directly. We regret that whilst we try to alert software suppliers to problems with their clients' submissions (see section 6.1) we cannot guarantee that all problems met will be identified and reported in this way.

### 6.4 Test Data Required

#### 6.4.1 Content

We will **NOT** accept live data in your test submissions. Any data sent for the purpose of testing will not be treated securely. By live data we mean using the real employer's name, reference and the actual benefits and expenses details of a selection of real employees.

To ensure that testing caters for all the common eventualities please ensure that your data comprises of the following:

- at least 5 examples of each type of expense or benefit that your software handles
- realistic dates, amounts and circumstances as test cases,

- where the specification allows for multiple sub-records we expect multiple occurrences to be supplied, (for example: cars (2F), loans (2H)).

#### 6.4.2 Quantity

We recommend that an absolute minimum of 50 employees be submitted. There is no maximum requirement.

If your software permits multiple employer references, we require at least 2 in the sub-return.

If your software allows multiple volume sub-returns, we would also like to test an example of a multiple volume in addition to a single volume sub-return.

#### 6.4.3 Media

All test data should ideally be supplied on floppy disk.

### 6.5 Submitting test data

Please send **ONLY** your test data to the following address:-

Liaison Officer for P11D Data Capture  
UG35, Matheson House  
Units 11 & 12  
Hortonwood 32  
Telford  
TF1 7EU

All test media must be labelled and documented in accordance with the instructions for a live submission. For test data only, the test submitter number supplied by HMRC must be used instead of the live submitter number. There is no need to supply a completed form P11D (b) Employer's Declaration.

The test service will be available from 1<sup>st</sup> February each year and test data will be processed up to 5<sup>th</sup> April of the same year i.e. the end of the reported tax year. After this date priority will be given to live submissions.

When testing submissions we attempt to find as many problems as possible, however, **we cannot guarantee that all defects have been found**. If a sub-return fails for a substantial number of faults we will only report the **most** relevant and await a re-submission.

**You must correct all faults found before re-submitting. It is not acceptable to fix faults one or two at a time and resubmit for further testing on each occasion.**

Any data sent as live submissions will be processed and automatically passed directly to our Employer Compliance System (ECS). This is the computer system we use to review all expenses and benefits returns and trigger any changes to employees' tax codes arising.

We cannot test live submissions.

## APPENDIX A - Acronyms and Abbreviations

480	Expenses and Benefits A Tax Guide
"	inches
'	feet
ASCII	American Standard Code for Information Interchange
bpi	bytes per inch
cc	cubic cm
cm	centimetre
COP	Computerisation of PAYE
dpi	characters per inch
CWG2	Employer's Further Guide to PAYE and NICs
CWG5	Class 1A National Insurance Contributions on Benefits in Kind
E13	Employers Helpbook
ECS	Employer Compliance System
EDI	Electronic Data Interchange
EEC	Employer Electronic Communication
GCR	Group Code Recording
HMRC	HM Revenue and Customs
Kb	Kilobyte
LGMB	Local Government Management Board
MARORS	Mileage Allowance Relief Optional Reporting Scheme
Mb	Megabyte
mm	millimetre
NICs	National Insurance Contributions
NINO	National Insurance Number
PAYE	Pay As You Earn
PE	Phase Encoded
tpi	tracks per inch

## APPENDIX B - Example File Layout

This file demonstrates the general layout of a small sub-return containing most record types.

The submitter's reference is 1234, and their 2 employer PAYE references are 123/A12345 and 234/B234. This is their first sub-return of 3 and is a single volume. The file contains data for 5 employees. The file was prepared by their in-house developed system.

If submitting on disk the file name would be 1234.001.

The data shown represents record order, field format and example values only. Please refer to the main record descriptions for accurate definitions of all the record types and field sizes.

Tax calculations have not been performed and some values used are not representative.



# APPENDIX C – Registration Form



*Submitter Ref* \_\_\_\_\_  
*Test Ref* \_\_\_\_\_ *Official use only*

## Expenses and Benefits (P11D) by Magnetic Media Registration Form

If you wish to submit returns of Expenses and Benefits (P11D) on magnetic media, please either telephone the number below or complete this form and return to the address shown.

NB. If you wish to Register as a provider of Expenses and Benefits software please complete sections 3-7 only.

HMRC  
 Crown House  
 Victoria Street  
 Shipley  
 West Yorkshire.  
 BD17 7TW

Telephone: 0845 60 55 999  
 Fax: 01274 534792  
 Website: [www.hmrc.gov.uk](http://www.hmrc.gov.uk)

**Please use CAPITAL LETTERS in part 1-3**

1a	Tax Office Name: Empref:(District numeral & Employers PAYE ref)	
1b	If you are registering more than one empref do you want to group them under one submitter reference (see2.2.4)?	
2	Employer Name: Address:  Postcode:	
3	Contact Name:	
4	Telephone Number:	
5	Email Address:	
6	Name and address of Software supplier: (or 'in house')	
7	Name of package (if applicable)	
8	Type of Magnetic Media  <input type="checkbox"/> 3.5" Floppy Disc	
9	How many forms do you expect to submit?	P11D _____ Mileage Allowance Relief Optional _____ Reporting Scheme _____
	Signature	
	Date	

# APPENDIX D – Submission Document

## Expenses & Benefits Return 2009/2010 SUBMISSION DOCUMENT

### Submitter

Submitter's Name:	
Submitter's Reference:	
PAYE Reference(s):	

### Media Return Information

Contact name:	
Position:	
Address:	
Postcode:	
Telephone:	
Fax:	

### Media Submission Details

Total items enclosed:	
Test Submission:	Yes / No
Live Submission:	Yes / No
Re-submission:	Yes / No

Sub-return No.	Volume No.	Your Ref.
	of	
	of	
	of	
	of	
	of	

## Appendix E – National Insurance Number Prefixes

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.