

Instruction Document – P11D(b)

Please Note: Labels marked in **Red** in this document indicates mandatory fields and should be completed (filled up) in the spreadsheet.

H1 Number of P11Ds: Enter here the total number of P11D records, which you entered in the P11D CSV file. This field is mandatory.

H2 Number of P9Ds: Enter here the total number of P9D records, which you entered in the P9D CSV file. This field is mandatory.

H3 Number of P46(Car)s: Enter here the total number of P46(Car) records, which you entered in the P46(Car) CSV file. This field is mandatory.

H4 Total Benefits Liable to Class 1A NICs: Enter here the total amount liable to be paid to the HMRC for the benefits provided to the employees during the current tax year. Only the benefits subject to Class 1A NIC should be included. This field is mandatory.

H5 Class 1A NICs rate: Enter here the Class 1A NIC rate provided by HMRC for the current tax year.

H6 Class 1A NICs payable: Enter here the total amount to be paid to the HMRC by the employer. This is derived by multiplying the total benefit liable with the Class 1A NIC rate.