

## 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 '0', as the P46(Car) combined uploading is not available. 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.

**H7 Employer Name:** Enter here the company name.  
This field is mandatory.

You should only use the characters defined in the Schema i.e. A-Z upper or lower case, digits 0-9, comma, full stop, forward slash, ampersand, hyphen, space, apostrophe and brackets.

The length should not exceed more than 35 characters.

Please note that the special characters listed below **must not be used** when you enter the employee's Surname

1. Please do not include leading or trailing spaces when you enter the company name.
2. ` This is not an apostrophe. This is a grave accent. Please do not use this special character instead of an apostrophe.
3. leading spaces.
4. \* asterisk
5. 0 zero (in place of the alphabet O) - the first character must be alpha.

**H8 PAYE Reference (TaxOfficeNumber / TaxOfficeReference):** Enter here the company tax office number and tax office reference (separated with '/').  
This field is mandatory.

For example '999/A123'.

The length should not exceed more than 14 characters.

The first 3 characters must be numeric. In case of 2 digit numbers, prefix a zero to it.

The '/' as separator, followed by the tax office reference.