


UN3744 1 of 3 21 <sup>st</sup> April 2026	Electronic Staff Record Programme  USER NOTICE	
<b>Title</b>	P11D Processing Reminder 2025/26	
<b>Purpose</b>	To remind Users about the required P11D activities	
<b>Intended Audience</b>	All ESR Users responsible for P11D Processing and distribution	

## SUBJECT


Remind all ESR Users about the requirement to complete P11D Processing for the Tax Year 2025/26.

## DETAIL


HMRC submission dates for 2025 / 2026		
	ESR Recommended Best Practice Deadline	HMRC Published Final Deadline
Final date for P11D(b) Submission	9-JUN-26	06-JUL-26
Final date for P11D Distribution to employees	9-JUN-26	06-JUL-26
Final date for Payment Class 1A NI (Cheque)	7-JUL-26	19-JUL-26
Final date for Payment Class 1A NI (BACS)	7-JUL-26	22-JUL-26

The P11D Patch is being deployed into ESR as part of Release 68.2.0.0. Once this has been done P11D Processes for 2025/26 will be available to ESR users.

3	3.1	<a href="#">Zero Emission Mileage and P11D Extract and BEE Batch Upload</a>
	3.2	<a href="#">P11D Entries for Multiple Assignments</a>
	3.3	<a href="#">Payrolled Benefits (NR) NHS and Class 1A NIC</a>
	3.4	<a href="#">P11D Webinars</a>
	3.5	<a href="#">Zero Value P11D</a>

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<b>3.1</b>	<p><b>Zero Emission Mileage and P11D Extract and BEE Batch Upload</b></p> <p>The 'NHS P11D Extract and BEE Batch Upload' process has been amended to extract the data for the data item – 'Zero Emission Mileage' from the vehicle repository and populate the 'Zero Emission Mileage' available in Further Entry Information for 'Car and Car Fuel 2003_04' element.</p> <p>If the value is not entered for 'Zero Emission Mileage' where CO2 emission are within the range 1-50 g/km for the Vehicle then the P11D Legislative Process will throw the error as indicated below:</p> <p><i>'Error code 7979 : The value for Zero Emission Mileage cannot be blank, because there is a value for CO2 Emission within the range of 1-50 g/km'.</i></p>
<b>3.2</b>	<p><b>P11D Entries for Multiple Assignments</b></p> <p>The P11D Legislative Process will flag the records with the following error message when there are P11D Entries on more than two assignments.</p> <p><i>'You can enter P11D elements for a maximum of two assignments'.</i></p> <p>If you are impacted by this then you will need to ensure that you only have 2 assignments with P11D entries.</p>
<b>3.3</b>	<p><b>Payrolled Benefits (NR) NHS and Class 1A NIC</b></p> <p>If the Payrolled Benefits (NR) NHS element is used then the Class 1A NIC will have to be manually calculated</p>
<b>3.4</b>	<p><b>P11D Webinars</b></p> <p>P11D Webinars will be provided by the ESR Education Team in May 2026 and it is recommended that Payroll Managers or the individuals within the organisation responsible for completing these tasks register to attend.</p> <p>UN3743 was distributed on 21 April 2026 detailing dates of these events along with how to register.</p>

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<b>3.5</b>	<p><b>Zero Value P11D</b></p> <p>From 2023/24 onwards HMRC requested that employers include the details of benefits where the net taxable amount was zero (i.e. Cost to You minus Amount Made Good gave a net value of zero) in their P11D return. Previously, any benefit which had a zero rate would be excluded from the P11D return.</p> <p>Following discussions with HMRC, ESR has been enhanced to include all Benefit In Kind details entered against a P11D element, even when the net amount is zero. This change is valid for P11D XML submission as well as for PDF printout.</p> <p>The P11D Legislative Process will still show the assignments which have the P11D elements with net taxable amount as zero in the assignments completed with warning status section. The following warning message will be reported as shown in the example below:</p> <p>&lt;Employee Name&gt; &lt;Asg No&gt; &lt;Element Name&gt; -Value for Cash Equivalent or Relevant Amount is equal to 0.0.</p>
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## ACTION REQUIRED

Complete all processes required for P11D submission following the deployment of Release 68.2.0.0.

## FURTHER INFORMATION

Please check the Release Documentation for 68.2.0.0 to confirm the relevant changes to P11D for 2025/26.

The ESR Hub contains the latest P11D processing guidance:

[P11D Guidance](#)

## NEXT UPDATE

N/A