

## P11D Working Sheet 3 Vans available for private use 2020 to 2021

## **Note to employer**

Do not use this form if the benefit(s) are provided under an optional remuneration arrangement. Read appendix 12 in tax guide '480' for guidance on how to determine the relevant amount to be treated as earnings.

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 during the year 2020 to 2021 (that is 6 April 2020 to 5 April 2021). 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 due'

We advise you 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 HM Revenue and Customs.

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.

Payroll your van and van fuel benefit in future tax years to avoid completing P11Ds'. For more information, go to www.gov.uk/guidance/paying-your-employees-expenses-and-benefits-through-your-payroll

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the employee had more than one van available in the year, add together all the figures at box M	
n each working sheet, then transfer the total to form P11D at section G, box 9.	
an fuel benefit charge - if appropriate, read the 'P11D Guide'	
uel benefit charge for the whole tax year	
Reduction for days when the van was unavailable or fuel was not provided	
Days the van was unavailable from page 1	
the provision of fuel was withdrawn and not reinstated later in the year, enter the date nd complete box R, otherwise, go to box S.	
Pate the provision of fuel was withdrawn if applicable	
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