



Please make sure your entries are clear on both sides of the form.

Employer name

Employer PAYE reference

Employee name



Works number/department

National Insurance number

If a director tick here ☐

Date of birth in figures (if known)

Gender **M – Male F – Female** ☐

### Note to employer

Complete this return for a director, or an employee who earned at a rate of £8,500 or more a year during the year to 5 April 2014. Send the completed form to your HM Revenue & Customs office by 6 July 2014.

### Note to employee

Your employer has filled in this form, keep it in a safe place. You will need it to complete your 2013–14 tax return if you get one. The box numberings on this P11D are the same as on the *Employment* page of the tax return, for example, boxes 13.

Employers pay Class 1A National Insurance contributions on most benefits. These are shown in boxes which are brown and have a **1A** indicator

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

Cost/Market value

Amount made good or from which tax deducted

Cash equivalent

Description of asset  £  – £  = **13** £  **1A**

#### B Payments made on behalf of employee

Description of payment  **15** £

Tax on notional payments not borne by employee within 90 days of receipt of each notional payment **15** £

#### C Vouchers and credit cards

Gross amount

Amount made good or from which tax deducted

Cash equivalent

Value of vouchers and payments made using credit cards or tokens (for qualifying childcare vouchers see section M of the P11D Guide) £  – £  = **12** £

#### D Living accommodation

Cash equivalent

Cash equivalent of accommodation provided for employee, or his/her family or household **14** £  **1A**

#### E Mileage allowance and passenger payments

Taxable amount

Amount of car and mileage allowances paid to employee for business travel in employee's own vehicle, and passenger payments, in excess of maximum exempt amounts (See P11D Guide for 2013–14 exempt rates) **12** £

#### F Cars and car fuel If more than two cars were made available, either at the same time or in succession, please give details on a separate sheet

##### Car 1

Make and model

Date first registered

Approved CO<sub>2</sub> emissions figure for cars registered on or after 1 January 1998 Tick box if the car does not have an approved CO<sub>2</sub> figure

 g/km ☐

See P11D Guide for details of cars that have no approved CO<sub>2</sub> figure

Engine size

 cc

Type of fuel or power used Please use the key letter shown in the P11D Guide

Dates car was available

From  /  /  to  /  /

Do not complete the 'From' box if the car was available on 5 April 2013 or the 'To' box if it continued to be available on 6 April 2014

List price of car Including car and standard accessories only: if there is no list price, or if it is a classic car, employers see booklet 480

£

Accessories All non-standard accessories, see P11D Guide

£

Capital contributions (maximum £5,000) the employee made towards the cost of car or accessories

£

Amount paid by employee for private use of the car

£

Date free fuel was withdrawn

/  /  ☐

Tick if reinstated in year (see P11D Guide)

Cash equivalent of each car

£

##### Car 2


 g/km ☐

See P11D Guide for details of cars that have no approved CO<sub>2</sub> figure

 cc

From  /  /  to  /  /

£

£

£

£

/  /  ☐

£

Total cash equivalent of all cars made available in 2013–14

**9** £  **1A**

Cash equivalent of fuel for each car

£

£

Total cash equivalent of fuel for all cars made available in 2013–14

**10** £  **1A**

<b>G</b>	<b>Vans and van fuel</b>						
	Total cash equivalent of all vans made available in 2013–14		9	£			1A
	Total cash equivalent of fuel for all vans made available in 2013–14		10	£			1A
<b>H</b>	<b>Interest-free and low interest loans</b>						
	If the total amount outstanding on all loans does not exceed £5,000 at any time in the year, there is no need to complete this section.						
			<b>Loan 1</b>			<b>Loan 2</b>	
	Number of joint borrowers (if applicable)						
	Amount outstanding at 5 April 2013 or at date loan was made if later		£			£	
	Amount outstanding at 5 April 2014 or at date loan was discharged if earlier		£			£	
	Maximum amount outstanding at any time in the year		£			£	
	Total amount of interest paid by the borrower in 2013–14 – enter “NIL” if none was paid		£			£	
	Date loan was made in 2013–14 if applicable		/ /			/ /	
	Date loan was discharged in 2013–14 if applicable		/ /			/ /	
	Cash equivalent of loans after deducting any interest paid by the borrower		15	£		1A	15
							1A
<b>I</b>	<b>Private medical treatment or insurance</b>						
			Cost to you		Amount made good or from which tax deducted		Cash equivalent
	Private medical treatment or insurance		£	–	£	=	11 £
							1A
<b>J</b>	<b>Qualifying relocation expenses payments and benefits</b>						
	Non-qualifying benefits and expenses go in sections M and N below						
	Excess over £8,000 of all qualifying relocation expenses payments and benefits for each move		15	£			1A
<b>K</b>	<b>Services supplied</b>						
			Cost to you		Amount made good or from which tax deducted		Cash equivalent
	Services supplied to the employee		£	–	£	=	15 £
							1A
<b>L</b>	<b>Assets placed at the employee's disposal</b>						
			Annual value plus expenses incurred		Amount made good or from which tax deducted		Cash equivalent
	Description of asset		£	–	£	=	13 £
							1A
<b>M</b>	<b>Other items (including subscriptions and professional fees)</b>						
			Cost to you		Amount made good or from which tax deducted		Cash equivalent
	Description of other items		£	–	£	=	15 £
							1A
	Description of other items		£	–	£	=	15 £
							1A
	Income Tax paid but not deducted from director's remuneration						Tax paid
							15 £
<b>N</b>	<b>Expenses payments made to, or on behalf of, the employee</b>						
			Cost to you		Amount made good or from which tax deducted		Taxable payment
	Travelling and subsistence payments (except mileage allowance payments for employee's own car - see section E)		£	–	£	=	16 £
	Entertainment (trading organisations read P11D Guide and then enter a tick or a cross as appropriate here)		£	–	£	=	16 £
	General expenses allowance for business travel		£	–	£	=	16 £
	Payments for use of home telephone		£	–	£	=	16 £
	Non-qualifying relocation expenses (those not shown in sections J or M)		£	–	£	=	16 £
	Description of other expenses		£	–	£	=	16 £