

Note to employer

Read the *PIID (Guide)* before completing this form. It refer to paragraphs in the booklet 480 (2013).

Name of employer

Employer's PAYE Reference

The word employee to include directors and em throughout this form.

Name of Employee

Surname

Name (s)

No work or Department

National Insurance

Make and model of the car was available to the employee

Date car first registered

/ /

Was this the only car that was available to the employee? space No

If 'No', make sure worksheets are filled for each car that was available to the employee during 2012/13

If more than one Worksheet 2 for this employee, enter the number of sheets here

1 Base price of the car

Complete box **A** as follows

- enter the list price of the car as announced by its manufacturer, importer or distributor
 - if the car had no basic price when it was first registered will be asked to give a notional price. ~~and the price~~ could reasonably expect it to be the basic price if the manufacturer, importer or distributor has announced corresponding base price for a car commercial for individual sale in the UK
 - if the car is a classic car, enter the price that can reasonably expect to get for the car if you had sold the open market on 5 April 2013.
- If the car was not available to the employee on 5 April 2013 then use the last day of the year 2013 in which it was available to the employee. Cars are included in the sale eligible if:
- At least 15 years old on April 5, 2013
 - Worth more than £ 15,000 on the market, *and*
 - With a market value in excess of the original notional price or base price (including additions).

Price of the barling standard additions

A £

2 Additions

R £

Price all additions *see P11D (Guide) and booklet 480 (2013)*

C £

3 Capital contributions

Capital contributions made by the employee towards the cost of the car or the *maximum* £ 5,000 additions

4 The price used to calculate the car benefit for 201213

E £

P11D WS2 (2013) Welsh)

1

HMR
L242

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5 Calculating the appropriate percentage

The appropriate percentage depends on when the car was registered first, the type of fuel used and whether the CO emission is approved for it.

Figure CO emission is approved, if there is one for the car, *unrounded, for example 188*

F

Enter the letter (A, D or E) corresponding to the type of fuel or power in table 1 below.

TABLE 1

Letter corresponding	Type of car
E	Zero emission cars (including electric cars)
D	A diesel (all standard Euro)
A	All other car

Next Step

- for cars of type E the appropriate percentage is 0% and there is no need to prepare further computation
- for cars registered on or after 1 January 1998 with a CO emission figure approved, **go to section 5a**
- for cars registered on or after 1 January 1998 without CO emission figure approved, **go to section 5b**
- for cars registered before 1 January 1998, **see section 5c**.

5a There were registered on or after 1 January 1998 with a CO emission figure approved

Figure CO emission is approved in box **F**, *rounded down to the nearest 5g/km, for example 185*

G

Using table 2 below, use the figure in box **G** to work out the percentage to enter in box **H**

- Use column 1 for:
 - All cars with fuel of type A
- Use column 2 for:
 - All cars with fuel of type D.

Percentage appropriate

Go directly to section 6 - do not fill in sections 5b or 5c

H

TABLE 2

emission CO ₂ (G / km)	Column 1 (%)	Column 2 (%)	emission CO ₂ (G / km)	Column 1 (%)	Column 2 (%)	emission CO ₂ (G / km)	Column 1 (%)	Column 2 (%)
175 *	5	8	135	18	21	185	28	31
7694 *	10	13	140	19	22	190	29	32
95	10	13	145	20	23	195	30	33
100	11	14	150	21	24	200	31	34
105	12	15	155	22	25	205	32	35
110	13	16	160	23	26	210	33	35
115	14	17	165	24	27	215	34	35
120	15	18	170	25	28	220 **	35	35
125	16	19	175	26	29			

130 17 20 180 27 30

** Not rounding .*

*The highest value is ** different percentage applies for it. Use the value
This if the figure in box G exceed the maximum.*

2

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5b *There were registered on or after 1 January 1998 without CO emission figure approved*

Using table 3 below, calculate the percentage to enter in box **K**

- Use column 1 for:
 - All cars with fuel of type A
- Use column 2 for:
 - All cars with fuel of type D
- For fuel type E, enter 0%.

Percentage appropriate

Go directly to section 6 - do not fill in section 5d

K

TABLE 3

Car engine size (cc)	Column 1 %	Column 2 %
0 to 1400	15	18
1401 to 2000	25	28
over 2000	35	35
Each engine turn	35	35

5c *All cars registered before 1 January 1998*

Enter the engine size, then calculate the percentage to enter in box **L**

TABLE 4

Car engine size (Cc)	Percentage
0 to 1400	15
1401 to 2000	22
over 2000	32
Each engine turn	32

Percentage appropriate

L

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6 Calculate the car benefit for a full yearIgnore any decimals when filled box **M**

M £ **E x**
H, J,
K or
L

7 Make no deductions for days when there was no car available

If the car was available to the employee for the tax year, then put the figure at box to box **M** in **Q**. If not, show the period when the car is available

of / / up / /

Total days when there was no car available *see P11D (Guide) and booklet 480 (2013)*

N

Deduction for when the car is available *rounded up to the next integer*

P £ **(M**
x
N) /
365
P
les

Car benefit for the period during which the **car** is **available**

Q £**8 Make any deductions for payments made for private use****R** £

Enter any necessary payments made for private use of the car of the year

Taxable car benefit for 201213 for this car *(ignore any decimals)*

Enter the figure at box **S** on form *P11D* at section F box 9

*If more than one car available to the employee during the year, add up the figures in box **S** Each worksheet to each other, then transfer the total to box 9 in section F of form *P11D**

S £ **Q**
sm
R

9 Calculate the taxable car fuel benefit if appropriate - see P11D (Guide)

T £ **£ 20,200**
H, J,
K or L

Interest fuel car for the full tax this year

Calculate any necessary deductions

Days when the **car** is available

N

