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P11D Worksheet 2

## Interest Car and Fuel Car 201213

### Note to employer

You do not have to use this form but may be useful to calculate the cash equivalent of all cars was available to a director or employee was earning at rate of £ 8,500 a year or more during the year 201,213 (that is 6 April 2012 to 5 April 2013).

You will need a separate form for each car provided for the director or employee during 201213

Read the P11D (Guide) before completing this form. It refer to paragraphs in the booklet 480 (2013).

### **Details of employer**

Name of employer

Employer's PAYE Reference

You are advised to keep a copy of each workshe because that could help you deal with inquiries. You do not have to give a copy of the worksheet

Office employee or to HMRC. complete have so P11D and P11D (b) Insurance Christians whether you are using this form not to calculate a car and car fuel benefits

The word employee to include directors and empthroughout this form.

## **Details of the employee**

Name of Employee

Surname

Name (s)

No work or Department

National Insurance

### The car

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 201213

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

#### Base price of the car 1

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.

The outdethe appricably 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.

Histheean 20/his how hear lithreat carbailable to the comprise 2013 then use the last day of the Trathiblemen three air are included sighthere eligible one classic

- 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 hading standard additions

A £

#### 2 Additions

R f

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> Price all additions see PIID (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

1

## The price used to calculate the car benefit for 201213

E £

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**HMR** 

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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 th CO emissionspproved for it.

Figure CO emissions proved, if there is one for the carunrounded, for example 188

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)
Α	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
  for cars registered on or after 1 January 1998 without CO emission figure
  for cars registered before 1 January 1998, see section 5c.

#### 5a There were registered on or after 1 January 1998 with a CO emission figurapproved

 $\boldsymbol{G}$ Figure CO emissions proved in box F, rounded down to the nearest 5g/km, for example 185

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

 $\boldsymbol{H}$ 

### TABLE 2

emission CO <sub>2</sub>	Column	Column 2	emission CO <sub>2</sub>	Column	Column 2	emission CO <sub>2</sub>	Column	Column
(G/km)	(%)	(%)	(G/km)	(%)	(%)	(G/km)	(%)	(%)
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			

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> 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.

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K

#### 5b There were registered on or after 1 January 1998 without CO emission figureroved

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

**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

#### **5**c 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

3

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6	Calculate the car benefit for a full year		Еx	
	Ignore any decimals when filled box M	M	£ H, J, K or	
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 <b>M</b> in <b>Q</b> . 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) /	
	Car benefit for the period during which the <b>car</b> is <b>available</b>	Q	£ P les	
8	Make any deductions for payments made for private use	R	f	
	Enter any necessary payments made for private use of the car of the year		~	
	<b>Taxable car benefit for 201213 for this car</b> (ignore any decimals) Enter the figure at box <b>S</b> on form <i>P11D</i> at section F box 9 If more than one car available to the employee during the year, add up the figures in box <b>S</b> Each worksheet to each other, then transfer the total to box 9 in section F of form <i>P11D</i>	S	£ Sm R	
9	Calculate the taxable car fuel benefit if appropriate - see P11D (Guide)	Т	£ 20,200 £ H, J, K or L	
	Interest fuel car for the full tax this year		II VI II	
	Calculate any necessary deductions Days when the <b>car is</b> available			

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at section 7 If the provision was removed unused fuel back and restored later in the year, enter date and complete box V, otherwise go to box W / Date fuel provision was taken back if appropriate Extra days after the fuel was withdrawn not already counted in box N do not include same-day box in box N and VN + VTotal days not car fuel benefit charge applies Deduction rounded up to the next integer X £ **W**) / 365 Interest fuel car for 201213 for this car

T Enter the figure in box on the form P11D, box 10 in section F If more than one car available to the employee during the year, add up the figures in the box The£ mi Each worksheet to each other, then transfer the total to form P11D at section F box 10. X

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