



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 2013. Send the completed form to your HM Revenue & Customs office by 6 July 2013.

Note to employee

Your employer has filled in this form, keep it in a safe place. You will need it to complete your 2012–13 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 2012–13 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 CO₂ emissions figure for cars registered on or after 1 January 1998 Tick box if the car does not have an approved CO₂ figure

 g/km

See P11D Guide for details of cars that have no approved CO₂ 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 2012 or the 'To' box if it continued to be available on 6 April 2013
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 CO₂ figure

 cc

From / / to / /

 £

 £

 £

 £

 / /
 £

Total cash equivalent of all cars made available in 2012–13

9 £ **1A**

Cash equivalent of fuel for each car

 £

 £

Total cash equivalent of fuel for all cars made available in 2012–13

10 £ **1A**

9 £ 1A

10	£	1A
----	---	----

H

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.

	Loan 1		Loan 2	
Number of joint borrowers <i>(if applicable)</i>	<input type="text"/>		<input type="text"/>	
Amount outstanding at 5 April 2012 or at date loan was made if later	£ <input type="text"/>		£ <input type="text"/>	
Amount outstanding at 5 April 2013 or at date loan was discharged if earlier	£ <input type="text"/>		£ <input type="text"/>	
Maximum amount outstanding at any time in the year	£ <input type="text"/>		£ <input type="text"/>	
Total amount of interest paid by the borrower in 2012–13 – <i>enter “NIL” if none was paid</i>	£ <input type="text"/>		£ <input type="text"/>	
Date loan was made in 2012–13 if applicable	<input type="text"/> / <input type="text"/>		<input type="text"/> / <input type="text"/>	
Date loan was discharged in 2012–13 if applicable	<input type="text"/> / <input type="text"/>		<input type="text"/> / <input type="text"/>	
Cash equivalent of loans after deducting any interest paid by the borrower	15 £ <input type="text"/>	1A	15 £ <input type="text"/>	1A

1

<i>Private medical treatment or insurance</i>	Cost to you	Amount made good or from which tax deducted	Cash equivalent
Private medical treatment or insurance	£	£	11 £ 1A

1

Qualifying relocation expenses payments and benefits
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
--	----	---	----

K

<i>Services supplied</i>	Cost to you	Amount made good or from which tax deducted	Cash equivalent
Services supplied to the employee	£	– £	= 15 £

L

Assets placed at the employee's disposal		Annual value plus expenses incurred	Amount made good or from which tax deducted	Cash equivalent
Description of asset		£	– £	13 £
				1A

M

Other items (including subscriptions and professional fees)		Cost to you	Amount made good or from which tax deducted	Cash equivalent
Description of other items	<input type="text"/>	£ <input type="text"/>	– £ <input type="text"/>	= 15 £ <input type="text"/> 1A
Description of other items	<input type="text"/>	£ <input type="text"/>	– £ <input type="text"/>	= 15 £ <input type="text"/>
				Tax paid
Income Tax paid but not deducted from director's remuneration				15 £ <input type="text"/>

N

Expenses payments made to, or on behalf of, the employee		Cost to you	Amount made good or from which tax deducted	Taxable payment
Travelling and subsistence payments (<i>except mileage allowance payments for employee's own car - see section E</i>)		<input type="text" value="£"/>	– <input type="text" value="£"/>	= 16 £
Entertainment (<i>trading organisations read P11D Guide and then enter a tick or a cross as appropriate here</i>)		<input type="checkbox"/> <input type="text" value="£"/>	– <input type="text" value="£"/>	= 16 £
General expenses allowance for business travel		<input type="text" value="£"/>	– <input type="text" value="£"/>	= 16 £
Payments for use of home telephone		<input type="text" value="£"/>	– <input type="text" value="£"/>	= 16 £
Non-qualifying relocation expenses (<i>those not shown in sections J or M</i>)		<input type="text" value="£"/>	– <input type="text" value="£"/>	= 16 £
Description of other expenses		<input type="text" value="£"/>	– <input type="text" value="£"/>	= 16 £