HMRC - PAYE57901 - Introduction

Employers are required to complete a form P11D for any director, or employee that they provided benefits in kind to within the tax year.

The completed form should be sent to the appropriate HM Revenue & Customs office by 6 July following the end of the relevant tax year.

Where forms P11D are not received by the due date, P11D reminders are no longer issued automatically and the facility to print these centrally from ECS has been withdrawn.

Where the issue of P11D reminders are required, these must be issued manually using SEES Forms and Letters (PAYE57910).

You should not issue reminders in the following circumstances

Permanent or temporary inhibition signal is set

P11D not due statement has been answered ‘Yes’ on P35 Return

A P11D(b) has been received

A P11D is not due

Employer date commenced is CY or later

Employer cessation date is CY-2 or earlier

Employer is insolvent

Employer is RLS

Employer is deceased

Employer is dormant

Employer is cessation type 1, 2, 3 or 5

Employer is cancelled one year only (COYO)

Scheme Type 14 - Norwegian Protocol

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