



2019/20 P11D Checklist

When do you need to complete a P11D form?

By law, at the end of each tax year you must give HMRC particulars of any expenses payments, benefits and facilities provided to Directors or Employees.

You must also include any expenses payments, benefits or facilities provided to members of the director's or employee's family or household. For most purposes 'family or household' is defined as the employee's spouse or civil partner, sons and daughters and their spouses or civil partners, his or her parents, servants, dependants, and guests.

A separate form P11D is required for each director or relevant employee.

When do you need to complete a P11D(b) form?

The form P11D(b) is used to declare the amounts of Class 1A NICs you are due to pay for the year. You must complete and sign a form P11D(b) if you are liable to return any expenses payments or benefits on form P11D.

Penalties

There are penalties for failing to make returns, or for careless or deliberate incorrect returns, on forms P11D and P11D(b).

The filing date for both the P11D and P11D(b) for the 2019/20 tax year is 6 July 2020.

This brief guide will help us complete forms P11D and P11D(b) on your behalf. Please consider each type of expense and benefit and indicate whether such benefits or expenses have been provided by ticking the appropriate box. Please then return this form with details of those benefits that have been provided.

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

Please advise us of any assets transferred to employees and the market value of the asset at the date of transfer, or a figure based on the additional cost to you. Please also provide details of the amount paid for the asset by the employee or the amount previously taxed.

Yes	No
<input type="checkbox"/>	<input type="checkbox"/>

B. Payments made on behalf of the employee and tax on notional payments

Please advise any amounts that your employee should have paid, but you paid instead.

PAYE applies to employment income provided in the form of a cash voucher, or a readily convertible asset or vouchers and credit tokens which are used to acquire such assets or are themselves readily convertible to cash. PAYE also applies to employment income paid by an intermediary of the employer. Please advise of any such notional payments not recouped from the director/employee within 90 days of each notional payment.

Yes	No
<input type="checkbox"/>	<input type="checkbox"/>

C. Vouchers and credit cards

Please advise the cost to you of providing any vouchers (including season tickets) which can be exchanged for money, goods or services.

- Any extra cost to you in providing the money, goods or services for which the vouchers are exchanged;
- All expenses and other payments met by credit cards you provided, except in connection with the car(s) which are covered under car benefit charges.

Do not include any vouchers, such as cash vouchers, which have suffered tax under PAYE.

Yes	No
<input type="checkbox"/>	<input type="checkbox"/>

D. Living accommodation

Please advise the cash equivalent of the living accommodation provided for the director or employee or his or her family or household by reason of the employment. The value to be used in calculating the cash equivalent is the gross value for rating which applied before the Community Charge was introduced.

If the accommodation is rented use the amount of rent payable instead of the gross rateable value. If the property did not have a gross rateable value, use your estimate of what the gross rateable value would have been if rates had continued.

If, as well as providing the accommodation, you paid some of the employee's bills (such as heat and light) or provided ancillary benefits (such as furniture) please advise as we may need to report these on P11D.

Yes	No
<input type="checkbox"/>	<input type="checkbox"/>

E. Mileage allowance payments/passenger payments

Please advise of any mileage payments in excess of the approved, exempt, mileage allowances paid to employees for travel in their own vehicle.

The approved rates are as follows:

- Cars and Vans:** 45p first 10,000 miles; 25p thereafter
- Motorcycles:** 24p per mile
- Bikes:** 20p per mile

An additional 5p per mile is permitted where a passenger is carried.

Yes	No
<input type="checkbox"/>	<input type="checkbox"/>

F. Cars and car fuel

For each employee provided with a company car, please provide full details. This should include:

The car make and model; The date the car was first registered; the approved CO2 emissions figure; the engine size; the type of fuel or power the car uses; the dates between which the car was made available to the employee; The list price of the car; the cost of any accessories, including VAT, that have been fitted to the car; the amount of a capital contribution made by the employee, if any; the amount paid by the employee for the private use of the car, if any.

In addition to the above, a car fuel benefit may apply. No benefit charge will arise if fuel was provided solely for business travel, or the director/employee was required to make good the whole of the cost of the fuel used for private motoring (including travel between home and work) and actually did so, or a mileage allowance was paid covering no more than the cost of fuel used on business travel. Please provide appropriate details.

Yes	No
<input type="checkbox"/>	<input type="checkbox"/>

G. Van benefit charge

Please provide details of any employees who are provided with a van that is available for their private use.

In addition, please provide details where any private fuel is provided.

Yes	No
<input type="checkbox"/>	<input type="checkbox"/>

H. Interest – free and low interest loans

Please advise details of loans or facilities extended to, or arranged for, a director/employee (or any of his/her relatives) on which no interest was paid or on which the rate of interest is less than the official rate. If you know that the total amount outstanding on all loans, or all non-qualifying loans does not exceed £10,000, we will disregard such loans.

Please include details of any director loan account balances during the year.

We do not have to report on form P11D loans used wholly for a qualifying purpose.

Yes	No
<input type="checkbox"/>	<input type="checkbox"/>

I. Private medical treatment or insurance

Please advise the cost of all medical and dental expenses arranged and paid by you and all premiums paid for insurance against such treatment.

Yes	No
<input type="checkbox"/>	<input type="checkbox"/>

J. Qualifying relocation expenses payments and benefits

Please advise of any payments made for relocation expenses payments and the circumstances under which the payments were made.

Yes	No
<input type="checkbox"/>	<input type="checkbox"/>

K. Services supplied

Please advise of any additional cost of any services supplied where the contract is between you and the service supplier. Some employer provided services (whether on premises occupied by the employer or elsewhere) are exempt from charge where the private use of the service is not significant in the context of its use by the employee in performing their duties. However please supply details where appropriate.

Yes	No
<input type="checkbox"/>	<input type="checkbox"/>

L. Assets placed at the employee's disposal

Please advise if any assets were placed at employee's disposal and the value of the use of the asset (or the rent or hire charge if this was greater).

Some employer provided assets (whether on premises occupied by the employer or elsewhere) are exempt from charge where the private use of the asset is not significant in the context of its use by the employee in performing his or her duties. Certain types of benefits such as the use of vehicles (including boats and aeroplanes) are excluded from the exemption. Accordingly, please supply appropriate details.

Yes	No
<input type="checkbox"/>	<input type="checkbox"/>

M. Other items (including subscriptions and professional fees)

Please advise details of any other items, including fees and subscriptions arranged for and paid by you or on your behalf.

Include initial and annual subscriptions to clubs catering for leisure or sporting activities etc and the costs of any professional fees of employees or directors paid by the employer (e.g. personal tax fees, lawyer's fees etc).

Yes

No

N. Expense payments made to, or on behalf of, the employee

Travelling and subsistence

Please advise the total expenses reimbursed on fares, hotels, meals, and so on including travel between home and a permanent workplace for UK employments and employments performed wholly outside the UK.

Yes

No

Entertainment

Please advise all payments made exclusively for entertaining including:

- The amount of any round sum allowance
- Sums reimbursed
- Specific allowances for entertaining
- Sums paid to third persons.

If you carry on a trade, business, profession or vocation and make payments to a director or employee exclusively for entertainment, the payments should be disallowed in computing your tax liability.

Yes

No

General expenses allowance for business travel

Please advise any amount paid to employees as a general allowance to cover business travel.

Yes

No

Payments for use of home phone

Please advise any expenses reimbursed in connection with a phone at the home of the employee where the employee contracted directly with the supplier. If you contracted with the supplier to provide a home phone to your employee, enter any expenses paid by you.

Yes

No

Non-qualifying relocation expenses

In addition to amounts already disclosed under sections J or M, please provide details of any other amounts paid to employees in respect of relocation expenses that will not otherwise qualify for the exemptions.

Yes

No

Other expenses

Please advise details of expenses incurred in, or in connection with, the provision for the director/employee of any benefits or facilities of whatever their nature not returned under any previous heading.

Yes

No

If you are unsure as to any area and whether or not to include details, please do not hesitate to contact us and discuss the matter.

The responsibility for the completeness and correctness of the P11D forms remains with you and we will only be able to assist you in meeting these obligations if we are in possession of the relevant information to advise you.

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