

Note to employer

Complete this return for a director, or an employee who earned at a rate of £8,500 a year or more during the year 6 April 2005 to 5 April 2006. Do not include expenses and benefits covered by a dispensation or PAYE settlement agreement. Read the P11D Guide and booklet 480, Chapters 24 and 25, before you complete the form. You must give a copy of this information to the director or employee by 6 July 2006. The term employee is used to cover both directors and employees throughout the rest of this form. Send the completed P11D and form P11D(b) to HM Revenue & Customs by 6 July 2006.

Note to employee

Your employer has filled in this form. Keep it in a safe place as you may not be able to get a duplicate. You will need it for your tax records and to complete your 2005-06 Tax Return if you get one. Your tax code may need to be adjusted to take account of the information given on this P11D. The box numbers on this P11D have the same numbering as the Employment Pages of the Tax Return, for example, 1.12. Include the total figures in the corresponding box on the Tax Return, unless you think some other figure is more appropriate.

Employer details

Employer name

Employer PAYE reference

Employee details

Employee name
 If a director tick here

Works number/department

National Insurance number

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 <input type="text" value="Precious Metals"/>	<input type="text" value="£ 2,000.00"/>	<input type="text" value="£ 220.00"/>	<input type="text" value="1.12"/> <input type="text" value="£ 1,980.00"/> 1A
B	Payments made on behalf of employee			
	Description of payment <input type="text" value="Season Tickets"/>			<input type="text" value="1.12"/> <input type="text" value="£ 22,000.00"/>
	Tax on notional payments not borne by employee within 90 days of receipt of each notional payment			<input type="text" value="1.12"/> <input type="text" value="£ 2,000.00"/>
C	Vouchers or 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 the excess over £50 a week)	<input type="text" value="£ 2,000.00"/>	<input type="text" value="£ 200.00"/>	<input type="text" value="1.13"/> <input type="text" value="£ 1,800.00"/>
D	Living accommodation			Cash equivalent
	Cash equivalent of accommodation provided for employee, or his/her family or household			<input type="text" value="1.14"/> <input type="text" value="£ 9,900.00"/> 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 2005-06 exempt rates)			<input type="text" value="1.15"/> <input type="text" value="£ 220.00"/>
F	Cars and car fuel <i>If more than two cars were made available, either at the same time or in succession, please give details on a separate sheet</i>			
		Car 1	Car 2	
	Make and Model	<input type="text"/>	<input type="text"/>	
	Date first registered	<input type="text" value="/ /"/>	<input type="text" value="/ /"/>	
	Approved CO ₂ emissions figure for cars registered on or after 1 January 1998 Tick box if the car does not have an approved CO ₂ figure	<input type="text"/> g/km <input type="checkbox"/>	<input type="text"/> g/km <input type="checkbox"/>	<i>See P11D Guide for details of cars that have no approved CO₂ figure</i>
	Engine size	<input type="text"/> cc	<input type="text"/> cc	
	Type of fuel or power used Please use the key letter shown in the P11D Guide	<input type="text"/>	<input type="text"/>	
	Dates car was available Only enter a 'from' or 'to' date if the car was first made available and/or ceased to be available in 2005-06	From <input type="text" value="/ /"/> to <input type="text" value="/ /"/>	From <input type="text" value="/ /"/> to <input type="text" value="/ /"/>	
	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	<input type="text" value="£"/>	<input type="text" value="£"/>	
	Accessories All non-standard accessories, see P11D Guide	<input type="text" value="£"/>	<input type="text" value="£"/>	
	Capital contributions (maximum £5,000) the employee made towards the cost of car or accessories	<input type="text" value="£"/>	<input type="text" value="£"/>	
	Amount paid by employee for private use of the car	<input type="text" value="£"/>	<input type="text" value="£"/>	
	Date free fuel was withdrawn Tick if reinstated in year (see P11D Guide)	<input type="text" value="/ /"/> <input type="checkbox"/>	<input type="text" value="/ /"/> <input type="checkbox"/>	
	Cash equivalent of each car	<input type="text" value="£"/>	<input type="text" value="£"/>	
	Total cash equivalent of all cars available in 2005-06			<input type="text" value="1.16"/> <input type="text" value="£"/> 1A
	Cash equivalent of fuel for each car	<input type="text" value="£"/>	<input type="text" value="£"/>	
	Total cash equivalent of fuel for all cars available in 2005-06			<input type="text" value="1.17"/> <input type="text" value="£"/> 1A

G Vans Cash equivalent of all vans made available for private use **1.18** £ **1A**

H Interest-free and low interest loans
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 2005 or at date loan was made if later	£ <input type="text"/>	£ <input type="text"/>
Amount outstanding at 5 April 2006 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 2005-06 – <i>enter "NIL" if none was paid</i>	£ <input type="text"/>	£ <input type="text"/>
Date loan was made in 2005-06 if applicable	<input type="text"/> / <input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/> / <input type="text"/>
Date loan was discharged in 2005-06 if applicable	<input type="text"/> / <input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/> / <input type="text"/>
Cash equivalent of loans after deducting any interest paid by the borrower	1.19 £ <input type="text"/> 1A	1.19 £ <input type="text"/> 1A

I Private medical treatment or insurance

	Cost to you	Amount made good or from which tax deducted	Cash equivalent
Private medical treatment or insurance	£ <input type="text"/>	£ <input type="text"/>	1.21 £ <input type="text"/> 1A

J 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 **1.22** £ **1A**

K Services supplied

	Cost to you	Amount made good or from which tax deducted	Cash equivalent
Services supplied to the employee	£ <input type="text"/>	£ <input type="text"/>	1.22 £ <input type="text"/> 1A

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 <input type="text"/>	£ <input type="text"/>	£ <input type="text"/>	1.22 £ <input type="text"/> 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"/>	1.22 £ <input type="text"/> 1A
Description of other items <input type="text"/>	£ <input type="text"/>	£ <input type="text"/>	1.22 £ <input type="text"/>
Income tax paid but not deducted from director's remuneration			1.22 £ <input type="text"/> Tax paid

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"/>	£ <input type="text"/>	1.23 £ <input type="text"/>
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"/>	£ <input type="text"/>	1.23 £ <input type="text"/>
General expenses allowance for business travel	£ <input type="text"/>	£ <input type="text"/>	1.23 £ <input type="text"/>
Payments for use of home telephone	£ <input type="text"/>	£ <input type="text"/>	1.23 £ <input type="text"/>
Non-qualifying relocation expenses (<i>those not shown in sections J or M</i>)	£ <input type="text"/>	£ <input type="text"/>	1.23 £ <input type="text"/>
Description of other expenses <input type="text"/>	£ <input type="text"/>	£ <input type="text"/>	1.23 £ <input type="text"/>