

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 202& to 5 April 202'. Do not include expenses and benefits covered by a dispensation or PAYE settlement agreement. Read the P11D Guide and Booklet 480, Chapter 24, before you complete the form. You must give a copy of this information to the director or employee by 6 July 202&. 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 the Inland Revenue

Note to employee

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for your records and to complete your 202&-2' 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's details	Employee's details			
Employer's name	Employee's name	lfa		
Demo Employer Limited	Robert, Redford	director tick here X		
PAYE tax reference	Works number / department National Insu	rance number		
067 / V30456	E001 AB123456C			

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)

	Description of		Cost/Market value		Amount made good or which tax deducted		Cash equivalent	
	asset	precious metals	5,500.00	-	2,000.00	= 1.1	3,500.0	00 <mark>1</mark> A
В	Payments made	on behalf of employee						
	Description of payment					1.1	2 0.0	0
	Tax on notional pa payment	ayments not borne by employee wi	thin 30 days of rece	ipt	of each notional	1.1	0.0	0
С	Vouchers or cre	dit cards	_		Amount made good or	from		
		s and payments made using	Gross amount		which tax deducted	_	Cash equivalent	
	credit cards or tol	kens	0.00	-	0.00	= 1.1	13 0.0	00
D	Living Accomr	modation				_	Cash equivalent	
	Cash equivalent o	of accommodation provided for emp	oloyee, or his/her fai	mil	y or household	1.1	14 0.0	00 <mark>1A</mark>
Ε	Mileage allowa	ance and passenger payment	S				Taxable amount	
		d mileage allowances paid to emplo bassenger pavments. in excess of n	-			1.1	5 0.0	0

	Car 1		
Make and Model			
Date first registered]	
Approved CO2 emissions figure for cars registered on or after 1		See P11D G	uide for c
January 1998 Tick box if the car does not have an approved CO2 figure	0 g/km	cars that have CO2 figure	e no app
Engine size	cc		
Type of fuel or power used			
Please use the key letter shown in the P11D Guide (2021)			-
Dates car was available From		to	
Only enter a 'from' or a 'to' date if the car was first made available and /or			-
be available in 2021-22		1	
List price of car	0.00		
Including car and standard accessories only: if there is no list price,or if it is a classic car, employers see booklet 480;employees see leaflet IR172			
Accessories All non-standard accessories, see P11D Guide	0.00		
Capital contributions (maximum £5,000) the employee made towards the cost of car or accessories	0.00]	
Amount paid by the employee for private use of the car	0.00		
Date free fuel was withdrawn Tick if reinstated in year (see P11D Guide)			
Cash equivalent of each car	0.00]	
Cash equivalent of fuel for each car	0.00]	
otal cash equivalent of all cars available in 2021 - 22		1.16	0.00 <mark>1</mark> A
otal cash equivalent of fuel for all cars available in 2021 - 22		1.17	0.00 <mark>1</mark> A
/ans			
and and a second sec		1.18 £	0.00 1

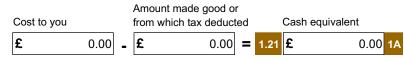
Cash equivalent of all vans made available for private use

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 for details in this section.

			Loan 1
Number of joint borrowers (if applicable)			0
Amount outstanding at 5 April 2022 or at date lo	0.00		
Amount outstanding at 5 April 2022 or at date le	0.00		
Maximum amount outstanding at any time in th	0.00		
Total amount of interest paid by the borrower in	0.00		
Date loan was made in 2021 - 22 if applicable			
Date loan was discharged in 2021 - 22 if applica	ble		
Cash equivalent of loans after deducting any in	19 0.00 1A		
Private medical treatment or insurance	Cost to you	Amount made good or from which tax deducted	Cash equivalent

Private medical treatment or insurance



Services supplied		Cost to you			Amount made good of from which tax deduced		Cash	equivalent
Services supplied to the emp	bloyee	£	0.00	-	£ 0.00] =	1.22 £	0.00
Assets placed at the emp	loyee's disposal							
Description of		Annual valu expenses in			Amount made good of from which tax deduc		Cash	equivalent
asset		£	0.00	-	£ 0.00	=	1.22 £	0.00
Other items (including su	bscriptions and pro	fessional fee	es)					
		Cost to you			Amount made good of from which tax deduce		Cash	equivalent
Description of other items		£	0.00	-	£ 0.00	1		0.00
Description of other items		£	0.00	-	£ 0.00] =	1.22 £	0.00
Income tax paid but not ded							1.22 £	0.00
Expenses payments ma of, the employee Travelling and subsistence mileage allowance payments	payments (except	IT Cost to you			Amount made good c from which tax deduc		Taxal	ble payment
car - see section E)			0.00	-	0.00] =	1.23	0.00
Entertainment (trading organ P11D Guide and then enter a as appropriate here)			0.00	-	0.00] =	1.23	0.00
General expenses allowance travel	e for business		0.00	-	0.00] =	1.23	0.00
Payments for use of home te	elephone		0.00	-	0.00] =	1.23	0.00
Non-qualifying relocation ex	-					-		
(those not shown in sections J or I	M)		0.00	-	0.00	=	1.23	0.00
Description of other expenses			0.00	-	0.00] =	1.23	0.00



Note to employer

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Employer's details	Employee's details			
Employer's name	Employee's name	lfa		
Demo Employer Limited	James, Howard	director tick here X		
PAYE tax reference	Works number / department National Insu	rance number		
067 / V30456	E002 AB123457C			

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)

	Description of		Cost/Market value			nount made good or nich tax deducted	from	C	Cash equivalent
	Description of asset		0.00	-		0.00	= 1	.12	0.00 <mark>1</mark> A
В	Payments mad	e on behalf of employee							
	Description of payment	private car expenses					1.	.12	2,800.00
	Tax on notional payment	payments not borne by employee wit	hin 30 days of rece	ipt	: of	each notional	1.	.12	0.00
С	Vouchers or cr Value of voucher credit cards or to	rs and payments made using	Gross amount 0.00	-		nount made good or nich tax deducted 0.00	from		Cash equivalent 0.00
D	Living Accom	modation						C	Cash equivalent
	Cash equivalent	of accommodation provided for emp	loyee, or his/her fai	mil	ly c	or household	1	.14	0.00 1A
Ε	Mileage allow	ance and passenger payments	S					T;	axable amount
		nd mileage allowances paid to emplo passenger payments. in excess of m	-				1.	15	0.00

	Car 1	
Make and Model		
Date first registered		
Approved CO2 emissions figure for cars registered on or after 1		See P11D Guide for det
January 1998 Tick box if the car does not have an approved CO2 figure	() g/km	cars that have no appro CO2 figure
Engine size	CC	
Type of fuel or power used		
Please use the key letter shown in the P11D Guide (2021)		
Dates car was available From		to
Only enter a 'from' or a 'to' date if the car was first made available and /or		
be available in 2021 - 22		
List price of car	0.00	
Including car and standard accessories only: if there is no list price,or if it is a classic car, employers see booklet 480;employees see leaflet IR172		
Accessories All non-standard accessories, see P11D Guide	0.00	
Capital contributions (maximum £5,000) the employee made towards the cost of car or accessories	0.00	
Amount paid by the employee for private use of the car	0.00	
Date free fuel was withdrawn		
Tick if reinstated in year (see P11D Guide)		
Cash equivalent of each car	0.00	
Cash equivalent of fuel for each car	0.00	
otal cash equivalent of all cars available in 2021 - 22		1.16 0.00 1A
otal cash equivalent of fuel for all cars available in 2021 - 22		1.17 0.00 1A
Vans		
Cash equivalent of all vans made available for private use		1.18 £ 0.00 1A

H Interest-free and low interest loans

Private medical treatment or insurance

If the total amount outstanding on all loans does not exceed 5,000 at any time in the year, there is no need for details in this section.

			Loan 1
Number of joint borrowers (if applicable)	0		
Amount outstanding at 5 April 2022 or at date loan was	0.00		
Amount outstanding at 5 April 2022 or at date loan was	0.00		
Maximum amount outstanding at any time in the yea	0.00		
Total amount of interest paid by the borrower in 2021 - 2	0.00		
Date loan was made in 2021 - 22 if applicable			
Date loan was discharged in 2021 - 22 if applicable			
Cash equivalent of loans after deducting any interes	19 0.00 1A		
Private medical treatment or insurance	Cost to you	Amount made good or from which tax deducted	Cash equivalent

£

0.00 **_**

0.00 = 1.21£

Services supplied		Cost to you			Amount made good of from which tax deduced		Cash	equivalent
Services supplied to the emp	bloyee	£	0.00	-	£ 0.00] =	1.22 £	0.00
Assets placed at the emp	loyee's disposal							
Description of		Annual valu expenses in			Amount made good of from which tax deduc		Cash	equivalent
asset		£	0.00	-	£ 0.00	=	1.22 £	0.00
Other items (including su	bscriptions and pro	fessional fee	es)					
		Cost to you			Amount made good of from which tax deduce		Cash	equivalent
Description of other items		£	0.00	-	£ 0.00	1		0.00
Description of other items		£	0.00	-	£ 0.00] =	1.22 £	0.00
Income tax paid but not ded							1.22 £	0.00
Expenses payments ma of, the employee Travelling and subsistence mileage allowance payments	payments (except	IT Cost to you			Amount made good c from which tax deduc		Taxal	ble payment
car - see section E)			0.00	-	0.00] =	1.23	0.00
Entertainment (trading organ P11D Guide and then enter a as appropriate here)			0.00	-	0.00] =	1.23	0.00
General expenses allowance travel	e for business		0.00	-	0.00] =	1.23	0.00
Payments for use of home te	elephone		0.00	-	0.00] =	1.23	0.00
Non-qualifying relocation ex	-					-		
(those not shown in sections J or I	M)		0.00	-	0.00	=	1.23	0.00
Description of other expenses			0.00	-	0.00] =	1.23	0.00



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Employer's details	's details Employee's details		
Employer's name	Employee's name	lfa	
Demo Employer Limited	James, Dean	director tick here	
PAYE tax reference	Works number / department	National Insurance number	
067 / V30456	E003	AB123458C	

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)

	Description of	Cost/Market value			mount made good or hich tax deducted	from	Cash equivalent
	asset	0.00	-		0.00	= 1.12	0.00 1 A
В	Payments made on behalf of employee						
	Description of payment					1.12	0.00
	Tax on notional payments not borne by employee wit payment	hin 30 days of rece	ipt	t o	f each notional	1.12	0.00
С	Vouchers or credit cards				mount made good or	from	
	Value of vouchers and payments made using	Gross amount		w Г	hich tax deducted		Cash equivalent
	credit cards or tokens	0.00	-		0.00	= 1.13	0.00
D	Living Accommodation						Cash equivalent
	Cash equivalent of accommodation provided for emp	loyee, or his/her fa	mi	ly	or household	1.14	3,510.68 <mark>1A</mark>
Ε	Mileage allowance and passenger payments	5					Taxable amount
	Amount of car and mileage allowances paid to emplo own vehicle.and passenger payments. in excess of m	=				1.15	

	Car 1
Make and Model	
Date first registered	
Approved CO2 emissions figure for cars registered on or after 1	See P11D Guide for detai
January 1998 Tick box if the car does not have an approved CO2 figure	0 g/km cars that have no approve CO2 figure
Engine size	cc
Type of fuel or power used Please use the key letter shown in the P11D Guide (2020)	
Dates car was available From	to
Only enter a 'from' or a 'to' date if the car was first made available and /or be available in 2020 - 21	
List price of car	0.00
Including car and standard accessories only: if there is no list price,or if it is a classic car, employers see booklet 480;employees see leaflet IR172	
Accessories All non-standard accessories, see P11D Guide	0.00
Capital contributions (maximum £5,000) the employee made towards the cost of car or accessories	0.00
Amount paid by the employee for private use of the car	0.00
Date free fuel was withdrawn Tick if reinstated in year (see P11D Guide)	
Cash equivalent of each car	0.00
Cash equivalent of fuel for each car	0.00
Total cash equivalent of all cars available in 2021 - 22	1.16 0.00 1A
Total cash equivalent of fuel for all cars available in 2021 - 22	1.17 0.00 1 A
Vans	
Cash equivalent of all vans made available for private use	1.18 £ 0.00 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 for details in this section.

			Loan 1
Number of joint borrowers (if applicable)			0
Amount outstanding at 5 April 2021 or at date le	oan was made if later		0.00
Amount outstanding at 5 April 2021 or at date le	oan was discharged if	earlier	0.00
Maximum amount outstanding at any time in th	0.00		
Total amount of interest paid by the borrower in	0.00		
Date loan was made in 2021 - 22 if applicable			
Date loan was discharged in 2021 - 22 if applica	able		
Cash equivalent of loans after deducting any in	terest paid by the borr	ower 1	.19 0.00 1A
Private medical treatment or insurance		Amount made good or	
	Cost to you	from which tax deducted	Cash equivalent

£

0.00 **_** £

0.00 = 1.21 £

0.00 1A

Private medical treatment or insurance

Services supplied		Cost to you			Amount made good of from which tax deduced		Cash	equivalent
Services supplied to the emp	bloyee	£	0.00	-	£ 0.00] =	1.22 £	0.00
Assets placed at the emp	loyee's disposal							
Description of		Annual valu expenses in			Amount made good of from which tax deduc		Cash	equivalent
asset		£	0.00	-	£ 0.00	=	1.22 £	0.00
Other items (including su	bscriptions and pro	fessional fee	es)					
		Cost to you			Amount made good of from which tax deduce		Cash	equivalent
Description of other items		£	0.00	-	£ 0.00	1		0.00
Description of other items		£	0.00	-	£ 0.00] =	1.22 £	0.00
Income tax paid but not ded							1.22 £	0.00
Expenses payments ma of, the employee Travelling and subsistence mileage allowance payments	payments (except	IT Cost to you			Amount made good c from which tax deduc		Taxal	ble payment
car - see section E)			0.00	-	0.00] =	1.23	0.00
Entertainment (trading organ P11D Guide and then enter a as appropriate here)			0.00	-	0.00] =	1.23	0.00
General expenses allowance travel	e for business		0.00	-	0.00] =	1.23	0.00
Payments for use of home te	elephone		0.00	-	0.00] =	1.23	0.00
Non-qualifying relocation ex	-					-		
(those not shown in sections J or I	M)		0.00	-	0.00	=	1.23	0.00
Description of other expenses			0.00	-	0.00] =	1.23	0.00



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Employer's details		
Employer's name	Employee's name	lf a
Demo Employer Limited	Clint, Eastwood	director tick here
PAYE tax reference	Works number / department	National Insurance number
067 / V30456	E004	AB123459C

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)

Descrip asset	tion of	Cost/Market value	Amount made good or f which tax deducted	Cash equivalent
B Payme Descrip				
paymer Tax on paymer	notional payments not borne by employee	within 30 days of recei	ipt of each notional	1.12 0.00 1.12 0.00
Value o	ers or credit cards f vouchers and payments made using ards or tokens	Gross amount 0.00	Amount made good or f which tax deducted • 0.00	rom Cash equivalent = 1.13 0.00
_	Accommodation quivalent of accommodation provided for er	nployee, or his/her far	nily or household	Cash equivalent 1.14 0.00 1A
Amoun	e allowance and passenger payme of car and mileage allowances paid to emp nicle.and passenger payments. in excess of	bloyee for business tra		Taxable amount1.15

	Car 1
Make and Model	
Date first registered	
Approved CO2 emissions figure for cars registered on or after 1 January 1998	O g/km See P11D Guide for details of cars that have no approved CO2 figure
Tick box if the car does not have an approved CO2 figure	
Engine size	CC
Type of fuel or power used Please use the key letter shown in the P11D Guide (2021) Dates car was available From Only enter a 'from' or a 'to' date if the car was first made available and /or	to
be available in 2021-22 List price of car	0.00
Including car and standard accessories only: if there is no list price,or if it is a classic car, employers see booklet 480;employees see leaflet IR172	
Accessories All non-standard accessories, see P11D Guide	0.00
Capital contributions (maximum £5,000) the employee made towards the cost of car or accessories	0.00
Amount paid by the employee for private use of the car	0.00
Date free fuel was withdrawn Tick if reinstated in year (see P11D Guide)	
Cash equivalent of each car	0.00
Cash equivalent of fuel for each car	0.00
Total cash equivalent of all cars available in 2021 - 22	1.16 0.00 1A
Total cash equivalent of fuel for all cars available in 2021 - 22	1.17 0.00 1A
Vans	
Cash equivalent of all vans made available for private use	1.18 £ 0.00 1A

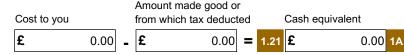
G

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 for details in this section.

			Loan 1	
Number of joint borrowers (if applicable)				0
Amount outstanding at 5 April 2022 or at date loa	an was made if later			0.00
Amount outstanding at 5 April 2022 or at date loa	an was discharged if	earlier		0.00
Maximum amount outstanding at any time in the		0.00		
Total amount of interest paid by the borrower in 2021 - 22 - enter "NIL" if none was paid				0.00
Date loan was made in 2021 - 22 if applicable				
Date loan was discharged in 2021 - 22 if applicat	ble			
Cash equivalent of loans after deducting any inte	erest paid by the borr	ower	1.19	0.00 1A
Private medical treatment or insurance		Amount made good or		
	Cost to you	from which tax deducted	Cash equiv	alent

Private medical treatment or insurance



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 1.22 0.00 1A move Services supplied Amount made good or Cost to you from which tax deducted Cash equivalent Services supplied to the employee £ £ 243.29 0.00 £ 243.29 22 1A Assets placed at the employee's disposal Annual value plus Amount made good or expenses incurred from which tax deducted Cash equivalent **Description of** £ 0.00 £ 0.00 £ 0.00 1A 1.22 asset M Other items (including subscriptions and professional fees) Amount made good or Cash equivalent Cost to you from which tax deducted **Description of** £ £ 0.00 £ 0.00 0.00 1A -= 1.22 other items **Description of** £ £ 0.00 0.00 other items -1.22 £ 0.00 1.22 £ 0.00 Income tax paid but not deducted from director's remuneration N Expenses payments made to, or on behalf of, the employee Amount made good or Travelling and subsistence payments (except Cost to you from which tax deducted Taxable payment mileage allowance payments for employee's own car - see section E) 0.00 0.00 1.23 0.00 Entertainment (trading organisations read P11D Guide and then enter a tick or a cross 0.00 0.00 1.23 0.00 as appropriate here)

General expenses allowance for business travel

Payments for use of home telephone	0.00 -	0.00	= 1.23	0.00
Non-qualifying relocation expenses (those not shown in sections J or M)	0.00 -	0.00	= 1.23	0.00
Description of other expenses	0.00 -	0.00	= 1.23	0.00

0.00

1.23

0.00

0.00



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Employer's details		
Employer's name	Employee's name	lfa
Demo Employer Limited	Harrison, Ford	director tick here
PAYE tax reference	Works number / department National Ins	urance number
067 / V30456	E005 AB123450C	;

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)

	Description of	Cost/Market value			nount made good or nich tax deducted 0.00			Cash equivalent
В	asset Payments made on behalf of employee	0.00			0.00	_		
	Description of payment						1.12	0.00
	Tax on notional payments not borne by employee wit payment	thin 30 days of recei	ipt	of	each notional		1.12	0.00
С	Vouchers or credit cards			An	nount made good or	· fro	m	
	Value of vouchers and payments made using	Gross amount		wh	nich tax deducted			Cash equivalent
	credit cards or tokens	0.00	-		0.00	=	1.13	0.00
D	Living Accommodation						1	Cash equivalent
	Cash equivalent of accommodation provided for emp	bloyee, or his/her far	mil	ly c	or household		1.14	0.00 <mark>1A</mark>
Ε	Mileage allowance and passenger payment	s					ŗ	Faxable amount
	Amount of car and mileage allowances paid to emplo own vehicle.and passenger payments. in excess of n	-					1.15	0.00

	Car 1	
Make and Model		
Date first registered		
Approved CO2 emissions figure for cars registered on or after 1		See P11D Guide for details
January 1998	() g/km	cars that have no approved
Tick box if the car does not have an approved CO2 figure		CO2 figure
Engine size	CC	
Type of fuel or power used		
Please use the key letter shown in the P11D Guide (2021)		
Dates car was available From	to	
Only enter a 'from' or a 'to' date if the car was first made available and /or		
be available in 2021 - 22		
List price of car Including car and standard accessories only: if there is no list price, or if it is a	0.00	
classic car, employers see booklet 480;employees see leaflet IR172		
Accessories All non-standard accessories, see P11D Guide	0.00	
Capital contributions (maximum £5,000) the employee made	0.00	
towards the cost of car or accessories	0.00	
Amount paid by the employee for private use of the car	0.00	
Date free fuel was withdrawn		
Tick if reinstated in year (see P11D Guide)		
Cash equivalent of each car	0.00	
Cash equivalent of fuel for each car	0.00	
Total cash equivalent of all cars available in 2021 - 22		1.16 0.00 1A
Total cash equivalent of fuel for all cars available in 2021 - 22		1.17 0.00 1A
Vans		
Cash equivalent of all vans made available for private use		1.18 £ 0.00 1A

Cash equivalent of all vans made available for private use

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 for details in this section.

					Loan	1
Number of joint borrowers (if applicable)						0
Amount outstanding at 5 April 2022 or at date loan wa	as made if la	ater				0.00
Amount outstanding at 5 April 2022 or at date loan wa	Amount outstanding at 5 April 2022 or at date loan was discharged if earlier					
Maximum amount outstanding at any time in the year						0.00
Total amount of interest paid by the borrower in 2021 - 22 - enter "NIL" if none was paid						0.00
Date loan was made in 2021 - 22 if applicable						
Date loan was discharged in 2021 - 22 if applicable						
Cash equivalent of loans after deducting any interest	paid by the	borrow	er		1.19	0.00 <mark>1</mark> A
Private medical treatment or insurance				Amount made good or		
	Cost to you		1	from which tax deducted	Cash e	quivalent
Private medical treatment or insurance	£	82.19	-	£ 0.00 =	1.21 £	82.19 1A

Services supplied		Cost to you			Amount made good of from which tax deduct		Cash	equivalent	
Services supplied to the emp	bloyee	£	0.00	-	£ 0.00] =	1.22 £	0.00	
Assets placed at the emp	loyee's disposal								
Description of		Annual value plus expenses incurred			Amount made good of from which tax deduct		Cash	equivalent	
asset		£	0.00	-	£ 0.00	=	1.22 £	0.00	
Other items (including su	bscriptions and pro	fessional fee	es)						
		Cost to you			Amount made good or from which tax deducted		Cash	Cash equivalent	
Description of other items		£	0.00	-	£ 0.00	1		0.00	
Description of other items		£	0.00	-	£ 0.00] =	1.22 £	0.00	
Income tax paid but not ded							1.22 £	0.00	
Expenses payments ma of, the employee Travelling and subsistence mileage allowance payments	payments (except	IT Cost to you			Amount made good c from which tax deduc		Taxal	ole payment	
car - see section E)			0.00	-	0.00] =	1.23	0.00	
Entertainment (trading organ P11D Guide and then enter a as appropriate here)			0.00	-	0.00] =	1.23	0.00	
General expenses allowance travel	e for business		0.00	-	0.00] =	1.23	0.00	
Payments for use of home telephone			0.00	-	0.00] =	1.23	0.00	
Non-qualifying relocation ex	-					-			
(those not shown in sections J or M)			0.00	-	0.00	=	1.23	0.00	
Description of other expenses			0.00	-	0.00] =	1.23	0.00	