

Please ensure your entries are clear on both sides of the form.

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 to 5 April 2024. Send the completed form to your HM Revenue and Customs office by 6 July 2023.

Note to employee

Your employer has filed in this form, keep it in a safe place. You will need it to complete your 2023 - 24 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, 13.

Employer name

Employer PAYE reference

Employee name

Date of birth in figures (if known)

If a director tick here

Works number / department

National Insurance number

Gender M – Male F – Female

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 asset	Cost/Market value	Amount made good or from which tax deducted	Cash equivalent
<input type="text"/>	£ 0.00	£ 0.00	13 £ 0.00 1A

B Payments made on behalf of employee

Description of payment	Cash equivalent
Others <input type="text"/>	15 £ 120.00
Tax on notional payments not borne by employee within 90 days of the end of the tax year	15 £ 0.00

C Vouchers or credit cards

Value of vouchers and payments made using credit cards or tokens (for qualifying childcare vouchers the excess over £55 a week)	Gross amount	Amount made good or from which tax deducted	Cash equivalent
	£ 0.00	£ 0.00	12 £ 0.00

D Living Accommodation

Cash equivalent of accommodation provided for employee, or his/her family or household	Cash equivalent
	14 £ 0.00 1A

E Mileage allowance and passenger payments

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	Taxable amount
	12 £ 743.00

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	<input type="text" value="Suzuki S-Cross"/>	
	Date first registered	<input type="text" value="01/03/2014"/>	
	Approved CO2 emissions figure for cars registered on or after 1 January 1998	<input type="text" value="127 g/km"/>	<input type="checkbox"/>
	Tick box if the car does not have an approved CO2 figure		See P11D Guide for details of cars that have no approved CO2 figure
	Engine size	<input type="text" value="1600 CC"/>	
	Type of fuel or power used	<input type="text" value="A"/>	
	Please use the key letter shown in the P11D Guide		
	Dates car was available	From <input type="text" value="01/09/2023"/>	to <input type="text" value="05/04/2024"/>
	Do not complete the 'From' box if the car was available on 5 April 2023 or the 'To' box if it continued to be available on 6 April 2024		
	List price of car	<input type="text" value="£ 16,249.00"/>	
	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	<input type="text" value="£ 0.00"/>	
	Capital contributions (maximum £5,000) the employee made towards the cost of car or accessories	<input type="text" value="£ 0.00"/>	
	Amount paid by the employee for private use of the car	<input type="text" value="£ 0.00"/>	
	Date free fuel was withdrawn	<input type="text"/>	<input type="checkbox"/>
	Tick if reinstated in year (see P11D Guide)		
	Cash equivalent of each car	<input type="text" value="£ 2,317.00"/>	
	Cash equivalent of fuel for each car	<input type="text" value="£ 3,224.00"/>	

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 2	
	Make and Model	<input type="text" value="Freelander HSE 4.6"/>	
	Date first registered	<input type="text" value="08/11/1996"/>	
	Approved CO2 emissions figure for cars registered on or after 1 January 1998	<input type="text" value="0 g/km"/>	<input checked="" type="checkbox"/>
	Tick box if the car does not have an approved CO2 figure		See P11D Guide for details of cars that have no approved CO2 figure
	Engine size	<input type="text" value="4554 CC"/>	
	Type of fuel or power used	<input type="text"/>	
	Please use the key letter shown in the P11D Guide		
	Dates car was available	From <input type="text"/>	to <input type="text"/>
	Do not complete the 'From' box if the car was available on 5 April 2023 or the 'To' box if it continued to be available on 6 April 2024		
	List price of car	<input type="text" value="£ 33,358.00"/>	
	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	<input type="text" value="£ 212.00"/>	
	Capital contributions (maximum £5,000) the employee made towards the cost of car or accessories	<input type="text" value="£ 3,000.00"/>	
	Amount paid by the employee for private use of the car	<input type="text" value="£ 0.00"/>	
	Date free fuel was withdrawn	<input type="text"/>	<input type="checkbox"/>
	Tick if reinstated in year (see P11D Guide)		
	Cash equivalent of each car	<input type="text" value="£ 11,310.00"/>	
	Cash equivalent of fuel for each car	<input type="text" value="£ 8,362.00"/>	

Total cash equivalent of all cars available in 2023 - 24

9	£ 13,627.00	1A
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Total cash equivalent of fuel for all cars made available in 2023 - 24

10	£ 11,586.00	1A
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G Vans and van fuel

Total cash equivalent of all vans made available in 2023 - 24

9 £ 3,230.00 1A

Total cash equivalent of fuel for all vans made available in 2023 - 24

10 £ 610.00 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 to complete this

Number of joint borrowers (if applicable)

Loan 1

0

Amount outstanding at 5 April 2024 or at date loan was made if later

£ 0.00

Amount outstanding at 5 April 2024 or at date loan was discharged if earlier

£ 0.00

Maximum amount outstanding at any time in the year

£ 0.00

Total amount of interest paid by the borrower in 2023 - 24 - enter 'NIL' if none was paid

£ 0.00

Date loan was made in 2023 - 24 if applicable

Date loan was discharged in 2023 - 24 if applicable

Cash equivalent of loans after deducting any interest paid by the borrower

15 £ 0.00 1A

I Private medical treatment or insurance

Private medical treatment or insurance

Cost to you

£ 0.00

Amount made good or from which tax deducted

£ 0.00

Cash equivalent

11 £ 0.00 1A

J Qualifying relocation expenses payments and benefits

Non-qualifying benefits and expenses go in sections M and N

Excess over £ 8,000 of all qualifying relocation expenses payments and benefits for each move

15 £ 0.00 1A

K Services supplied

Services supplied to the employee

Cost to you

£ 201.00

Amount made good or from which tax deducted

£ 0.00

Cash equivalent

15 £ 201.00 1A

L Assets placed at the employee's disposal

Description of asset

Annual value plus expenses incurred

£ 0.00

Amount made good or from which tax deducted

£ 0.00

Cash equivalent

13 £ 0.00 1A

M Other items (including subscriptions and professional fees)

Description of other items

Cost to you

£ 0.00

Amount made good or from which tax deducted

£ 0.00

Cash equivalent

15 £ 0.00 1A

Description of other items

£ 0.00

£ 0.00

15 £ 0.00

Tax paid

Income tax paid but not deducted from director's remuneration

15 £ 0.00

N Expenses payments made to, or on behalf of, the employee

Travelling and subsistence payments (except mileage allowance payments for employee's own car - see section E)

Cost to you	Amount made good or from which tax deducted	Taxable payment
£ 97.00	- £ 0.00	= 16 £ 97.00

Entertainment (trading organisations read P11D Guide and then enter a tick or a cross as appropriate here)

<input type="checkbox"/>	£ 0.00	- £ 0.00	= 16 £ 0.00
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General expenses allowance for business travel

£ 0.00	- £ 0.00	= 16 £ 0.00
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Payments for use of home telephone

£ 123.00	- £ 0.00	= 16 £ 123.00
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Non-qualifying relocation expenses (those not shown in sections J or M)

£ 0.00	- £ 0.00	= 16 £ 0.00
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Description of other expenses

<input type="text"/>	£ 0.00	- £ 0.00	= 16 £ 0.00
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