

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 2025. Send the completed form to your HM Revenue and Customs office by 6 July 2025.

## Note to employee

Your employer has filled in this form, keep it in a safe place. You will need it to complete your 2025 - 26 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

Demo Company

### Employer PAYE reference

999 / P999

### Employee name

Employee

MonthlyPaid MiddleName

Date of birth in figures (if known)

01/01/1970

If a director tick here

☐

### Works number / department

1

### National Insurance number

AB123456C

Gender **M** – Male **F** – Female

**F**

Employers pay Class 1A National Insurance contributions on most benefits. These are shown in boxes which are brown

**1A**

## 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
	£ 0.00	£ 0.00	<b>13</b> £ 0.00 <b>1A</b>

## B Payments made on behalf of employee

Description of payment	
	<b>15</b> £ 0.00
Tax on notional payments not borne by employee within 90 days of receipt of each notional payment	
	<b>15</b> £ 0.00

## C Vouchers or credit cards

Value of vouchers and payments made using credit cards or tokens	Gross amount	Amount made good or from which tax deducted	Cash equivalent
	£ 0.00	£ 0.00	<b>12</b> £ 0.00

(for qualifying childcare vouchers the excess over £55 a

## D Living Accommodation

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

## 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
	<b>12</b> £ 0.00

(See P11D Guide for 2025 - 26 exempt rates)

**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

<b>Make and Model</b>	<input type="text"/>		<b>Car 1</b>
<b>Date first registered</b>	<input type="text"/>		
<b>Approved CO2 emissions figure for cars registered on or after 1 January 1998</b>	<input type="text"/>	<input type="text"/>	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	<input type="checkbox"/>		
<b>Engine size</b>	<input type="text"/>	<b>CC</b>	
<b>Type of fuel or power used</b>	<input type="text"/>		
Please use the key letter shown in the P11D Guide			
<b>Dates car was available</b>	From <input type="text"/>	to <input type="text"/>	
Do not complete the 'From' box if the car was available on 5 April 2022 'To' box if it continued to be available on 6 April 2022			
<b>List price of car</b>	<input type="text"/>	<b>£</b>	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			
<b>Accessories</b> All non-standard accessories, see P11D Guide	<input type="text"/>	<b>£</b>	0.00
<b>Capital contributions (maximum £5,000) the employee made towards the cost of car or accessories</b>	<input type="text"/>	<b>£</b>	0.00
<b>Amount paid by the employee for private use of the car</b>	<input type="text"/>	<b>£</b>	0.00
<b>Date free fuel was withdrawn</b>	<input type="text"/>	<input type="text"/>	
Tick if reinstated in year (see P11D Guide)			
<b>Cash equivalent of each car</b>	<input type="text"/>	<b>£</b>	0.00
<b>Total cash equivalent of all cars available in 2025 - 26</b>		<b>9</b>	<b>£</b> 0.00 <b>1A</b>
Cash equivalent of fuel for each car	<input type="text"/>	<b>£</b>	0.00
<b>Total cash equivalent of fuel for all cars available in 2025 - 26</b>		<b>10</b>	<b>£</b> 0.00 <b>1A</b>

<b>G Vans and van fuel</b>	
<b>Total cash equivalent of all vans made available in 2025 - 26</b>	<b>9</b> <b>£</b> 16.27 <b>1A</b>
<b>Total cash equivalent of fuel for all vans made available in 2025 - 26</b>	<b>10</b> <b>£</b> 2.71 <b>1A</b>

**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.

<b>Number of joint borrowers</b> (if applicable)	<input type="text"/>	<b>Loan 1</b>
<b>Amount outstanding at 5 April 2025 or at date loan was made if later</b>	<input type="text"/>	<b>£</b> 0.00
<b>Amount outstanding at 5 April 2025 or at date loan was discharged if earlier</b>	<input type="text"/>	<b>£</b> 0.00
<b>Maximum amount outstanding at any time in the year</b>	<input type="text"/>	<b>£</b> 0.00
<b>Total amount of interest paid by the borrower in 2025 - 26 -enter "NIL" if none was paid</b>	<input type="text"/>	<b>£</b> 0.00
<b>Date loan was made in 2025 - 26 if applicable</b>	<input type="text"/>	
<b>Date loan was discharged in 2025 - 26 if applicable</b>	<input type="text"/>	
<b>Cash equivalent of loans after deducting any interest paid by the borrower</b>	<b>15</b>	<b>£</b> 0.00 <b>1A</b>

<b>I Private medical treatment or insurance</b>	Cost to you	Amount made good or from which tax deducted	Cash equivalent
<b>Private medical treatment or insurance</b>	<input type="text"/>	<input type="text"/>	<b>11</b> <b>£</b> 0.00 <b>1A</b>

**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

15 £ 0.00 1A

**K Services supplied**

	Cost to you		Amount made good or from which tax deducted		Cash equivalent	
Services supplied to the employee	£ 0.00	-	£ 0.00	=	15 £ 0.00	1A

**L Assets placed at the employee's disposal**

Description of asset	Annual value plus expenses incurred		Amount made good or from which tax deducted		Cash equivalent	
	£ 0.00	-	£ 0.00	=	13 £ 0.00	1A

**M Other items (including subscriptions and professional fees)**

Description of other items	Cost to you		Amount made good or from which tax deducted		Cash equivalent	
	£ 0.00	-	£ 0.00	=	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** (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	
£ 0.00	-	£ 0.00	=	16 £ 0.00	

**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**

£ 0.00	-	£ 0.00	=	16 £ 0.00
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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**

	£ 0.00	-	£ 0.00	=	16 £ 0.00
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