

Note to employer

Complete this return if you made expenses payments or provided benefits to an employee but you have not completed a form P11D because he or she earned at a rate of less than £8,500 during the year 6 April 2018 to 5 April 2019.

Brief notes are included on this form. Our booklet 480 "Expenses and Benefits - A Tax Guide" gives more detailed information.

Send the completed P9D to your Inland Revenue office by 6 July 2018. You must give a copy of this information to the employee by the same date.

You do not need to include the information shown on this form in any return on form P11D(b). Class 1A National Insurance contributions are not due on benefits reported on form P9D. See our leaflet CWG5(2007) *Class 1A National Insurance contributions on Benefits in Kind*.

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 2018-19 Tax Return if you get one.

The box numbers on this P9D 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.

Your tax code may need to be adjusted to take account of the information given on this P9D.

Employer's details

Employer's name

Demo Employer Limited

Employer's PAYE reference

067/V30456

Employee's Details

Employee's name

Gary, Morrison

Works number or department

E006

National Insurance number

AB123452C

A(1) Expenses Payments

If the employee paid expenses solely and necessarily in the performance of his or her duties and/or business travelling expenses and you repaid the amount of those expenses, you do not need to include them here. Total all other expenses payments including

- * payments that included Value Added Tax (VAT), even if the VAT was later recovered from HM Customs and Excise
- * round sum allowances
- * all relocation expenses payments and benefits (see note below).

Some relocation expenses qualify for relief (see booklet 480, Chapter 5 and Appendix 7). The maximum amount that can be paid for any one move is £8,000. You should total all the qualifying payments made for each move including

- * any payments made in 2006-07, **and**
- * any benefits provided under the relocation package in 2006-07 or 2005-06.

The excess over £8,000 of any qualifying expenses payments and benefits for each move should be included in the total expenses payments figure entered below.

If more than £25 enter the total amount

1.23	£		0.00
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A(2) Any other payments or benefits

Include here

- * payments made to the employee and not included on the End of Year Return for 2018 - 19
- * payments made on the employee's behalf
- * gifts in kind- enter the second hand value of any goods provided, that is, the price at which the employee could sell the items as soon as he or she got them
- * any other payments or benefits which could be turned into money not included elsewhere.

Employee's own National Insurance contributions paid by you

1.12	£		0.00
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Employee's personal telephone bills paid by you

1.12	£		0.00
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Gifts in kind, for example, Christmas hampers or presents

1.12	£		0.00
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Anything bought for, or paid to, the employee other than at market value

1.12	£		0.00
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1.12	£		0.00
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B Vouchers and credit cards

Enter the expense of providing the vouchers and the goods and services for which they can be exchanged. Exclude the value of any vouchers, such as cash vouchers, which have suffered tax under PAYE.

Travel and transport vouchers, including season tickets	1.13	£	0.00
Gift vouchers, including National Savings Certificates and Premium Bonds	1.13	£	250.00
Meal vouchers - <i>as requested in paragraph 136 of booklet CWG2 "Employer's Further Guide to PAYE and NICs"</i>	1.13	£	0.00
Any other vouchers exchangeable for goods and services	1.13	£	0.00
Credit cards provided for the employee and his or her family/household - <i>enter the total amount of expenses met by credit card provided by you for the employee to use unless you have already entered these expenses</i>	1.13	£	0.00

C Accommodation

Give the cash equivalent of accommodation provided for the employee and/or his or her family/household. Deduct any amounts paid by the employee towards the cost of providing the accommodation - for example, rent.

If the employee is provided with living accommodation give details of the rateable value. This is the gross value that applied before Community Charge was introduced. If the property does not have a gross value, enter "No rateable value established" and give your estimate of what the gross value would have been if rates had continued. If the property costs more than £75,000 special rules apply, see booklet 480, paragraphs 21.11 to 21.13.

If, as well as providing the accommodation, you paid some of the employee's bills (such as heat and light), show these in the appropriate box or

Enter Property Address

Enter rateable value of property

£ 0.00

Enter rent and insurance borne by you

£ 0.00

The cash value of accommodation provided is greater of the above figures.

Enter that figures here.

1.14 £ 0.00

Where necessary use this box to describe the benefits mentioned above and overleaf