

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 2017 to 5 April 2018. 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 2017. 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

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 records and to complete your 2017-18 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

Employer's name

Demo Employer Limited

PAYE tax reference

067 / V30456

Employee's details

Employee's name

Robert, Redford

If a director tick here

Works number / department

E001

National Insurance number

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 asset	Cost/Market value	Amount made good or from which tax deducted	Cash equivalent
precious metals	5,500.00	2,000.00	1.12 3,500.00 1A

B Payments made on behalf of employee

Description of payment	1.12
	0.00

Tax on notional payments not borne by employee within 30 days of receipt of each notional payment	1.12
	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	1.13 0.00

D Living Accommodation

Cash equivalent of accommodation provided for employee, or his/her family or household	Cash equivalent
	1.14 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
	1.15 4,856.00

(See P11D Guide for 2017-18 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

Make and Model
Date first registered
Approved CO2 emissions figure for cars registered on or after 1 January 1998

Tick box if the car does not have an approved CO2 figure

Engine size

Type of fuel or power used

Please use the key letter shown in the P11D Guide (2017)

Dates car was available From

Only enter a 'from' or a 'to' date if the car was first made available and /or be available in 2017-18

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; employees see leaflet IR172

Accessories All non-standard accessories, see P11D Guide

Capital contributions (maximum £5,000) the employee made towards the cost of car or accessories

Amount paid by the employee for private use of the car

Date free fuel was withdrawn

Tick if reinstated in year (see P11D Guide)

Cash equivalent of each car

Cash equivalent of fuel for each car

Car 1

See P11D Guide for details of cars that have no approved CO2 figure

 to

Total cash equivalent of all cars available in 2017-18

 1A

Total cash equivalent of fuel for all cars available in 2017-18

 1A

G Vans

Cash equivalent of all vans made available for private use

 £ **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.

Number of joint borrowers (if applicable)

Loan 1

Amount outstanding at 5 April 2017 or at date loan was made if later

Amount outstanding at 5 April 2017 or at date loan was discharged if earlier

Maximum amount outstanding at any time in the year

Total amount of interest paid by the borrower in 2017-18- enter "NIL" if none was paid

Date loan was made in 2017-18 if applicable

Date loan was discharged in 2017-18 if applicable

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

 1A

I Private medical treatment or insurance

Private medical treatment or insurance

	Cost to you		Amount made good or from which tax deducted		Cash equivalent
	£	<input type="text" value="0.00"/>	-	£	<input type="text" value="0.00"/>
			=	1.21	£ <input type="text" value="0.00"/> 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	=	1.22	Cash equivalent	1A
Services supplied to the employee	£ <input type="text" value="0.00"/>	-	£ <input type="text" value="0.00"/>	=	1.22	£ <input type="text" value="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	=	1.22	Cash equivalent	1A
<input type="text"/>	£ <input type="text" value="0.00"/>	-	£ <input type="text" value="0.00"/>	=	1.22	£ <input type="text" value="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	=	1.22	Cash equivalent	1A
<input type="text"/>	£ <input type="text" value="0.00"/>	-	£ <input type="text" value="0.00"/>	=	1.22	£ <input type="text" value="0.00"/>	1A
Description of other items	£ <input type="text" value="0.00"/>	-	£ <input type="text" value="0.00"/>	=	1.22	£ <input type="text" value="0.00"/>	

Income tax paid but not deducted from director's remuneration

1.22 £

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	=	1.23	Taxable payment
	<input type="text" value="3,440.00"/>	-	<input type="text" value="44.00"/>	=	1.23	<input type="text" value="3,396.00"/>

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

<input type="checkbox"/>	<input type="text" value="0.00"/>	-	<input type="text" value="0.00"/>	=	1.23	<input type="text" value="0.00"/>
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General expenses allowance for business travel

<input type="text" value="0.00"/>	-	<input type="text" value="0.00"/>	=	1.23	<input type="text" value="0.00"/>
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Payments for use of home telephone

<input type="text" value="0.00"/>	-	<input type="text" value="0.00"/>	=	1.23	<input type="text" value="0.00"/>
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Non-qualifying relocation expenses

(those not shown in sections J or M)

<input type="text" value="0.00"/>	-	<input type="text" value="0.00"/>	=	1.23	<input type="text" value="0.00"/>
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Description of other expenses

<input type="text"/>	<input type="text" value="0.00"/>	-	<input type="text" value="0.00"/>	=	1.23	<input type="text" value="0.00"/>
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