



# MAD ABOUT BOOK-KEEPING

## **P11D Checklist of Expenses & Benefits**

**Please note where referred to employee this includes directors.**

**To enter in P11D Section**

- A. Cars, property, furniture etc and other assets given or transferred to, your employees or their families.
- B.1 Expenses and benefits made on behalf of employee, in employee's name e.g. national insurance contributions, holidays, private legal, accountancy etc expenses, contributions towards house purchase and other household expenses such as wages and keep of personal or domestic staff and gardening expenses.
- B.2 Tax on notional payments not borne by employee within 30 days of receipt of the notional payment.
- C Vouchers capable of being exchanged for goods, money or services and payments made using credit cards for expenses not covered by any dispensation.
- D House, flat or other accommodation provided in the UK or overseas including expenses relating to running the property.
- E Car and mileage allowances paid to employees using their own cars outside HM Revenue and Customs approved rates. Include details of taxable profit.

HMRC agreed rates for cars and vans:

First 10,000 miles @ 45p / mile Subsequent miles @ 25p / mile

Passenger Supplement 5p

Motorcycles: 24p per mile

Cycles: 20p per mile

- F Cars provided for employees and members of their family (including cars provided by another company):

Make, model, engine capacity and date first registered

Approved CO2 emissions figure (if registered on or after 1 January 1998) – should be detailed in registration documents

Dates vehicle available

Is private fuel provided and if so, was it petrol, diesel, diesel Euro IV compliant, electric, hybrid electric, gas only or bi-fuel with approved CO2 emissions for gas when registered, conversion

and all other bi-fuel with approved CO2 emissions for petrol when registered. Did the employee reimburse the business?

List price of vehicle when new Price of any optional accessories fitted when car first made available to employee and after.

Details of any allowance (capital contributions or amount for use) paid by the employee for use of the company car. Provision of any driver or chauffeur Please note HM Revenue and Customs expects you to maintain accurate mileage records.

- G Company vans (payload weight under 3,500kg) provided for employees (where private use more than insignificant). Dates the van is available if less than the whole tax year. Whether any private fuel is provided?
- H Beneficial loans, i.e. loans provided to any employee at or below official market interest rates, including overdrawn director's current accounts. Loans waived or written off should also be disclosed. Amount outstanding at beginning and end of tax year (or at dates made/discharged if during tax year). Maximum outstanding and amount of interest (if any) paid.
- I Private medical or dental attention or insurance costs for you, your family and other employees.
- J Relocation expenses and associated payments in respect of job related residential moves.
- K Services supplied by the company for free or below market value.
- L Assets other than a car or van placed at the employee's disposal.
- M Other items including subscriptions and professional fees paid on behalf of any employee.
- N.1 Travel and subsistence payments for travel in the UK and abroad.
- N.2 Entertainment expenses including round sum allowances and amounts reimbursed.
- N.3 General expense allowances for business travel.
- N.4 Home telephone expenses paid on behalf of the employee. (A claim can be made for a percentage of calls relating to business use.)
- N.5 Expenses relating to relocation which are not eligible expenses (those not reportable in section J).
- N.6 Details of any other payments made on behalf of any employee, not included in any of the above, including benefits or expenses in connection with the employment provided as prizes or incentives by suppliers or other third parties.