

P11D Checklist

Checklist for completion of P11D

Motor Cars

Please note that the new legislation relating to the treatment of crew cabs now being classified as a car benefit rather than a van benefit came into place on the 6th April 2020. For further information on the classification of your vehicle, please see: <https://www.forrester-boyd.co.uk/news/when-is-a-van-not-a-van>

- a. Copies of Form P46 (Car) submitted to date.
- b. Subject to a., the following information for each car provided for private use.
 - i. Name of employee or director.
 - ii. Make and model.
 - iii. The CO2 rating of the car, if registered after 1.1.98.
 - iv. Engine capacity.
 - v. List price when first registered, including cost of accessories added (if known).
 - vi. Date when vehicle first registered.
 - vii. Period when vehicle available for use by director/employee.
 - viii. Is the car run on diesel, petrol, electricity, or is it a hybrid?
 - ix. If your car is a hybrid and the CO2 emissions are less than 50g/km what is the zero emission mileage figure?
 - x. Confirm that private fuel is paid for by the company. If payment for private fuel commenced or ceased during the year, the date(s) of change.
 - xi. Confirm that other motor expenses are paid for by the company.
 - xii. Did the director/employee make good any of expenditure mentioned in xi or x? If so, please provide details.



Vans made available for private use

For commercial vehicles with no private use or if such private use is incidental (e.g. home to work only), there is no benefit in kind.

For commercial vehicles with private use, provide the following:

- a. Dates of availability to employees/directors for private purposes. (Journeys from home to place of work are private).
- b. Date when van first registered.
- c. Full details of all shared vans (i.e. dates and employees).
- d. Confirm whether the company pays for private fuel or whether paid personally. If payment for private fuel ceased or commenced in the year please state the date of change.

If it is claimed that there is no private use of the van, a detailed mileage log must be maintained to confirm this position, and a statement signed by the individual stating the vehicle will not be used privately.

Other vehicle expenses

- a. Expenses paid in respect of an employee or directors private vehicle.
- b. Mileage allowances paid — Details of mileage allowances paid within HM Revenue and Customs' Authorised Mileage Rates are not required to be included on form P11D but a note of the amount of these allowances paid during the tax year should be given to relevant employees who may be able to make a car expenses claim personally.

Beneficial loans to employees and directors

If the total amount outstanding on all loans to any one employee or director is not more than £10,000 at any time in the year, there is no need to complete Section H of form P11D. If this is not the case, then please supply details of the amounts outstanding at 6th April 2021 and 5th April 2022 together with details of all movements on the loan during the year.

If any interest was paid by the director/employee to the employer in respect of the loan, please advise of the dates and amounts paid.

If any loans to employees or directors were written off during the year, please supply full details.

Private medical costs

The cost of any private medical insurance premiums and expenses paid for by the employer on behalf of any employee or director.

Expenses reimbursed and expense payments made to, or on behalf of, a director or employee (usually travelling, subsistence and entertaining expenses)

The amount of any of the above, together with details of the nature of the expense. Expenses covered by a valid exemption or "Personal Incidental Expenses" need not be supplied.

Home telephone

Call and rental charges (including V.A.T.) for home telephone costs met by the employer for an employee or director.

Is the contract for the telephone between the employer and the telephone provider or between the individual and the telephone provider?

Other benefits

Details of:

- a. Company assets placed at the disposal of or transferred to an employee or director.
- b. Goods or services supplied free of charge or below market value to an employee/director.
- c. Provision of living accommodation/furniture etc. and the payment of household bills.
- d. Relocation expenses.
- e. Other — e.g. subscriptions; nursery places; personal insurance or officers liability insurance; social functions; vouchers and non-business credit card expenditure.
- f. School fees
- g. Tax paid on behalf of employee
- h. Accountancy or legal fees

Please remember that, when relevant, it is the VAT inclusive amount which is required for all benefits or expenses declared.

The above list is not exhaustive. If you are unsure as to whether an item should be included on form P11D you should provide full details.

To ensure all P11D's are forwarded to HMRC by the due date, we request that you provide us with the relevant information no later than 19 May 2022.

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