

P11D Questionnaire for the Year Ending 5 April 2023

Name of Employer:

Employee:

Full Name

Employee's National Insurance number

Date of Birth

Gender

Benefits:

Company Cars

Company Car Provided?

Y/N	<input type="text"/>
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If provided with the same car as per previous P11D, please simply confirm.

Car 1

Make/Model (please be as precise as possible)

Car Registration Number

Registration Date

Fuel Type (if diesel, confirm if Euro 6D standard is met)

Available for the whole year? (Specify dates if not)

Y/N	<input type="text"/>	<input type="text"/>
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List price of car (when new) + optional extras (original cost).
(NB This will not necessarily be the amount paid.)

CO2 (g/km) rating (shown on registration document)

If a hybrid car, with CO2 emissions below 51g/km, please confirm the pure electric range.

If the car was replaced during the year, please also provide details of the new car.

Car 2

Make/Model (again, please be as precise as possible)

Car Registration Number

Registration Date

Fuel Type (if diesel, confirm if Euro 6D standard is met)

Provided from?

List price of car (when new) + optional extras (original cost).
(NB This will not necessarily be the amount paid.)

CO2 (g/km) rating (shown on registration document)

If a hybrid car, with CO2 emissions below 51g/km, please confirm the pure electric range.

Company Car Fuel

Did the company pay for the employee's fuel (in relation to a company car)?

Y/N	<input type="text"/>
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Did the employee contribute towards their private fuel?

Y/N	<input type="text"/>
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If Yes: Please provide a detailed analysis of the mileage and rates used:

Vans

Did the company provide a van for the employee's use?

Y/N	
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Did the employee use this an for any trips other than going between home and their work place?

Y/N	
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Is the van a zero-emissions vehicle?

Y/N	
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Van Registration Number

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Date of van registration

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Dates available to employee

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Did the company provide fuel for the employee's **private** use of the van?

Y/N	
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Reimbursed of business journey mileage (own car)

Employers may reimburse mileage to their employees for business journeys in their own cars at an approved rate without requiring a P11D entry or tax consequence. The approved rate is 45p for each of the first 10,000 miles, reducing to 25p for mileage in excess of this level. (These rates may be increased by 5p (per passenger) for journeys with additional passengers.)

If mileage has been reimbursed in excess of the approved rate, please provide details.

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Loans

Did the company provide a loan (or loans) which exceeded £10,000 to the employee during the year?

Y/N	
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(Please note that this includes directors' overdrawn loan accounts.)

If Yes: Please give amounts outstanding at -

6 April 2022

5 April 2023

Maximum amount outstanding at any time in the year

(If the balance on the account fluctuates in the year, an alternative method of calculation may be beneficial. If so, a schedule of transactions will need to be reviewed.)

Private Medical Insurance or Treatment

Did the company pay or reimburse employee for private medical insurance or treatments?

Y/N	
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If yes, how much was paid by the company?

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Is the contract in the business' or employee's name?

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Home Telephone, Mobile Phones (subject to note, below)* and Internet Connection

Did the company pay or reimburse any of the above expenses?

Y/N	
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Is the contract in the business' or employee's name?

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If in employee's name, please specify amounts in relation to:

Line Rentals

Business Calls

Private Calls

*** Note - the provision of one mobile phone per employee is allowed without tax consequence, provided the contract is between employer and supplier, and may be ignored for this purpose.**

Other Benefits

If any other benefits were provided to employees during the year, please provide full details. Such items include, but are not restricted to:

- Living Accommodation
- Child Care
- School Fees
- Gym Membership
- Transfer of Assets

Salary Sacrifice

Please consider whether consideration needs to be given to this new rule, which is described in general terms in HMRC's guidance as follows:

From 6 April 2017, the Income Tax and NIC advantages where benefits in kind are provided through salary sacrifice arrangements (described in the legislation as 'optional remuneration arrangements') are largely withdrawn. For most benefits in kind which were subject to either a full exemption or a limited exemption, the exemption does not apply if the benefit is provided in conjunction with a salary sacrifice arrangement.

The earnings charge on the benefit in kind is based on the amount of salary given up, if this is greater than the earnings charge which would otherwise arise under the normal benefit in kind rules

If you are unsure about the status of any potential benefits, please get in touch with your usual Ward Williams contact.