

P11D INFORMATION
MAIN CATEGORIES OF BENEFITS IN KIND

CATEGORY	BRIEF EXPLANATION	WHAT WE NEED TO KNOW
Company Cars [Box F]	<p>Where possible, please provide us with copies of all forms P46 (car). If the car provided for an employee has changed during the year, please tell us about the old car and the new car, giving the date of the change. Also dates if the car was not available for part of the year.</p> <p><i>Exemptions are available for pooled cars. The conditions are strict. Please discuss with us if you think this might be relevant.</i></p>	<ul style="list-style-type: none"> • Make, model, and list price of car • Cost of any extra accessories • Any capital contributions made by employee • Registration number • date of registration • CO2 emissions • type of fuel • any amounts paid by employee for private use
Fuel made available for private use (to drivers of company cars) [Box F]	<p>Only applies where fuel was provided for private mileage and the employee was not required to make good the whole cost of the fuel used. Fuel costs for private mileage includes travel between home and work.</p> <p><i>Most effective way to avoid this charge is to make employees pay for all fuel and then be reimbursed for business mileage at the authorised mileage rates. This is can be difficult to achieve so it is important to discuss these conditions with us.</i></p>	<ul style="list-style-type: none"> • Just tell us which employees received payments for fuel for non-business mileage at any time during the year. • If the provision of free fuel was withdrawn during the year the date when it was withdrawn.
Vans made available for private use [Box G]	<p>Flat rate benefit of £3,150 p.a. Unless the employee's private use of the van is insignificant. If the employee is able to use the van to go shopping or on holiday etc. the exemption is not available. When a van is shared by a number of employees during the tax year the £3,150 benefit should be divided on a reasonable basis between them. If the exemption is claimed you may be asked to provide supporting records.</p>	<ul style="list-style-type: none"> • List employees having "non exempt" vans • The dates the vans were available, if not all year • Indicate if fuel is provided for private use (see above)

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P11D INFORMATION
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(CONTINUED)

CATEGORY	BRIEF EXPLANATION	WHAT WE NEED TO KNOW
<p>Loans to employees and directors [Box H]</p> <p><i>Exemptions can apply if the maximum outstanding at any time in the year was less than £10,000</i></p>	<p>Chargeable as benefits in kind if the rate of interest charged was less than 3%.</p> <p><i>If you are not sure if the loan is exempt please give us the information and we will advise.</i></p>	<ul style="list-style-type: none"> • Details of loans, including overdrawn director's accounts. • The balance at 6 April 2015` or the date of the loan if later, and the amount outstanding at 5 April 2016 or the date the loan was repaid if earlier. • The maximum outstanding at any time in the year.
<p>Services provided, for an employee, by the employer [and the contract is made by the employer]</p>	<p>For example</p> <ul style="list-style-type: none"> • personal legal fees or private accountancy costs [Box K] • Private medical / dental treatment/insurance premiums. [Box I] 	<ul style="list-style-type: none"> • Please list relevant amounts for each employee plus narrative. • Annual premiums paid for each employee. • Medical expenses arranged by the employer. • Any other benefits provided where the contract was between the employer and the supplier.
<p>Assets lent to employees [Box L]</p>	<p>Includes Computers or Smartphones available for use at home.</p> <p><i>Exemptions can apply if:</i></p> <ul style="list-style-type: none"> • <i>The Equipment is used only for business.</i> • <i>Mobile phones, <u>if the contract is with the employer.</u></i> • <i>And there are special rules for Bicycles!</i> 	<ul style="list-style-type: none"> • Date the asset was provided or withdrawn. • What the asset is. • The market value when it was first lent. • Any payments made by the employee in respect of private usage.

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MAIN EXEMPT BENEFITS IN KIND

In all cases strict conditions apply for the benefit to be tax free. If you are unsure if the conditions are met please discuss with us.

Examples include:

- Qualifying Employer provided childcare/childcare vouchers.
- Sporting facilities/canteen meals if available to all employees.
- Staff parties – the basic rule is that they are exempt if the total costs divided by the total number of guests is less than £150 per head. The rules are more complicated if there is more than one event in the year.
- Contributions to qualifying pension schemes.
- Provision of eye tests.
- Annual medical screening/check-ups.
- Trivial Gifts to employees.

P11D INFORMATION
REIMBURSED EXPENSES

Expenses reclaimed, for each employee, including those dealt with via Business Credit Cards require disclosure.
Show separate categories for the following items
Do not include items that have been added to “gross pay” via the normal payroll system.

<p>Mileage & passenger allowance payments [Box E]</p>	<p>Made to employees for business travel in own vehicle. If the payment rates are at or below approved mileage rates, no liability will arise. Business travel does not include journeys between home and work.</p>	<p>Please show:</p> <ul style="list-style-type: none"> • the mileage claimed for, • the total amounts paid, for each employee. <p>Please indicate if expenses relate to travel between home and work or to an employee’s temporary workplace.</p>
<p>Expense claims and Company Credit cards</p>	<p>Please show the following categories (unless you have a dispensation)</p> <ul style="list-style-type: none"> • Travel and subsistence • Entertaining • Home telephone/mobile/Internet claims: Care is needed where telephone costs are reimbursed for employees who have contracts bundling “free” call time and the line rental, resulting in a flat rate charge each month. Claiming a business percentage of such flat rate charge structures can be challenged and subjected to higher NI charges. Where the employee’s contract shows a line rental plus separate charges then it is possible to separately identify the cost of business calls. • Payments to “home workers” for additional costs incurred in respect of working from home and explanation of what they are based on. • Any taxi fares home in connection with “late night working”; <i>these can be tax exempt but the qualifying conditions are very strict.</i> • Any other payments with explanations. • Subscriptions to professional bodies [Box M] • Incidental overnight expenses [Box M] paid for employees staying away on business if more than £5 per night (e.g. newspapers/movies supplied to the hotel room). <i>If the expenses are more than £5/night then all the payments for that trip are reportable, not just the excess over £5. The limit is £10 per night if the visit is overseas.</i> • Any “round sum allowances”. 	

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P11D INFORMATION
LESS COMMON BENEFITS

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Relocation expenses payments and benefits [Box J]	Qualifying expenses and payments are exempt. The exemption is due to employees who change residence as a result of starting a new job or as a result of a transfer within an employer's organisation. If the conditions are not met the payments are not qualifying or the payments exceed £8,000.	<ul style="list-style-type: none"> • Please discuss with us if you think these might be relevant.
Assets Given to employees	Description of any assets given during 2015/16 (such as furniture, appliances, property or goods).	<ul style="list-style-type: none"> • market value at date of transfer of ownership, • and the date this was done. • Was this an asset previously made available for private use by the employee?
Living Accommodation provided for directors and employees. [Box D]	<p><i>Exemptions are available if the accommodation is "job related". Please discuss with us if you think this condition might apply.</i></p> <p>Benefits in kind can also arise on the accommodation and on running costs/furnishings provided.</p>	<ul style="list-style-type: none"> • Current open market rental value of the property if you own the property. • The cost of the property and any capital improvements since it was acquired. • The rent paid, if the employer rents the property. • All Utility bills, maintenance/repair costs met by the employer. • Was the accommodation available all year? If not, please give dates.
Payments made on behalf of a Director, Employee or any of their families [contracts made by the employee]	<p>Covers any payments by the employer for non-business items and contracted for by the employee. e.g.</p> <ul style="list-style-type: none"> • Paying for private medical treatment arranged by the employee. • School fees. • Personal tax payments not deducted from remuneration. 	<ul style="list-style-type: none"> • State amounts paid and explain as fully as possible. • Any amounts made good by the employee. <p>Only if not already dealt with through normal payroll system.</p>

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