

P11D QUESTIONNAIRE - BENEFITS ETC. FOR THE YEAR ENDED 5 APRIL 2022

Employers Name:

Director/Employee's Name:

1. Motor Vehicles made available

(includes leased vehicles)

	Car 1		Car 2	
a) Make & model				
b) Date first registered				
c) Available:	From	/ /	/ /	/ /
	To	/ /	/ /	/ /
d) Approved CO2 emissions for car if registered on or after 1 Jan 1998 (Per V5 logbook)		g/km		g/km
e) Business mileage for year		miles		miles
f) List price of car when new	£		£	
g) Price of additional accessories	£		£	
h) Contribution by employee towards use of car	£		£	
i) Engine size and fuel type		c.c.		c.c.
		Petrol/Diesel/ Hybrid/Electric		Petrol/Diesel/ Hybrid/Electric
Was any fuel made available for private use		Yes/No		Yes/No

***** Please provide a copy of each car registration document (V5) no matter the age of the car *****

2. Vans

Was a van made available for private use by employee. Yes/No

If a van was made available was it only for insignificant private use (see below) Yes/No

Was private use of the van prohibited Yes/No

Please give full details of the van separately.

Insignificant private is commuting directly to and from work although stopping off en route to pick up a newspaper, or take a one-off trip to the dentist (say) is allowed. Regular shopping trips or school runs, or taking the van out in the evening are all regarded as significant private usage. Talk to us if you are not sure.

3. Mileage rates

Have you paid statutory mileage rates or below for using non-company/employee's own car Yes/No
(45p/mile up to 10,000 miles in the year, 25p/mile thereafter)

If you have not kept to these rates please provide details of all vehicle and mileage payments paid to employee for use of their own car.

Total number of miles paid for in year _____ miles Total payment made £ _____

4. Private Medical Insurance

Amount paid on behalf of employee for private medical insurance £ _____

5. Staff Entertaining/Christmas party

Was there a staff Christmas Party and/or other annual entertaining during the year? Yes/No
(can be more than one event)

Was the total cost (including guests) in excess of £150 per head Yes/No

If the answer to both questions is yes then please provide us with full details. If you are not sure then provide the details of all such entertaining and we will advise you how the expenses are to be treated.

6. Loans.

If there have been any loans to the director/employee at nil or low interest please give full details. This includes overdrawn director's loan accounts. For directors' loan accounts do not assume that we have details. Please provide details of all movements since the last accounts prepared for you.

7. Services and Assets

Provide details of all services supplied to the employee or all business assets placed at the employee's disposal during the year.

8. Expense Payments

Provide details of amounts paid by the company in respect of expenses incurred by the employee so far as the amounts are not wholly and exclusively for the business. If expenses are reimbursed for wholly allowable business expenses then no details are required.

Travel and subsistence		£	_____
Entertainment		£	_____
Use of home telephone		£	_____
Gym membership			_____
Round sum expenses allowance for:	_____	£	_____
Other - Detail	_____	£	_____

9. Mobile Phones

Did the business provide mobile phones for the employee during the year Yes/No

(Providing a phone for members of the employee's family is the same as providing a phone to the employee unless the family member is also employed by the business)

Was the contract for the phone in the business's name Yes/No

Number of phones provided to employee _____

If the mobile phone was in the employee's name and the business paid the bill then this is a benefit in kind and it must be declared. (speak to us about changing this)

Total amount paid for employee's personal mobile phone(s) during the year £ _____

Please detail any other benefits made available to the employee or any additional information separately.

Note: If there is only one expense, such as medical insurance, for many employees and nothing else is relevant then rather than copying this form many times a list of employees and the associated benefit will be acceptable.

You are reminded that it is the employer's responsibility to ensure the correct disclosure of the amounts to be declared on the form P11d. We will only prepare forms from the information provided to us. You are also reminded of the deadlines for submission of the forms and payment of the Class 1A contributions.

The forms have to be submitted to HMRC by 5 July 2022 and payment made by 19 July 2022.

Penalties and interest WILL be applied to forms and payments submitted late.

Note: This questionnaire should be used as a guide when providing information for the preparation of forms P11d. It is not intended to be a complete list of benefits but only covers the most common ones. If you are not sure if a benefit has been provided then please provide details or ask us.

It is now possible to include benefits in the monthly/weekly payroll. However an application has to be submitted to HMRC before the start of the tax year to do this. If you would like to consider electing to payroll expenses from the start of the 2023/24 tax year then please let us know.