

## ***Inland Revenue Notes for Payroll Software Developers***

**SERIES 10 – NUMBER 20**

**September 2004**

### **Contents:**

#### **1. Modernising PAYE Processes for Customers (MPPC)**

- 1.1 *2004-05 Cessation Returns: When a business ceases*
- 1.2 *Returns submitted in parts: timetable for submission*
- 1.3 *Insolvency - Liquidation, Administration, Receivership, Voluntary Arrangements and Bankruptcy*
- 1.4 *Forms P60 – Statement of pay and tax etc deducted*
- 1.5 *Returns submitted in parts: resetting partially completed tests*
- 1.6 *2004-05 Online Filing Penalty*
- 1.7 *csv format*
- 1.8 *The Quality Standard and National Insurance numbers (NINOs)*
- 1.9 *Third Party Validation Service (TPVS)*
- 1.10 *Magnetic Media test service*
- 1.11 *Product recognition*
- 1.12 *EDI test service*
- 1.13 *EDI Certification scheme*
- 1.14 *EDI testing - P14, P35 and P38A 2004- 05 onwards*
- 1.15 *Completion of form P14 – employee earns below the Lower Earnings Limit*

#### **2. Other Information**

- 2.1 *P11D for 2004-05*
- 2.2 *Changes to van benefit*
- 2.3 *Use of 'NI' in Tax Code Box K – a reminder*
- 2.4 *Student Loan Deductions – annual threshold change*

**ANNEX A**

#### **3. Next issue of these notes**

#### **4. Mailing Lists for these notes**

#### **5. Contacts for enquires**

## **1.1 2004-05 Cessation Returns : When a business ceases**

When an employer ceases they are required to make a return of both P35 and P14 data up to that cessation date by the normal statutory date – the following 19 May. To make sure that the employer return isn't overlooked, or records lost, IR usually press for the return to be made as quickly as possible. We have now looked again at how these returns can be made online and, where the return is in respect of a small employer, the tax-free payment made.

As originally announced our online facilities to accept cessation returns will not be available until 6 April 2005. We had envisaged that the first cessation returns we would accept would be for the year 2005-06. We can now confirm that, in respect of a cessation which takes place after 5 April 2004, the employers (or the agent or bureau) may retain their 2004-05 in-year cessation return until next April. The return should be submitted in the period 6 April to 19 May 2005. It will need to meet all the requirements of the Quality Standard. Where the return is in respect of a small employer the tax-free payment will be made. The P14 summary information will need to show the relevant date of leaving.

Employers who are going to file their 2004-05 cessation return online in April 2005 must:

- Immediately notify IR (relevant local office of the date of cessation)
- Pay all amounts outstanding to IR at once, and
- Keep their PAYE records safe until they file.

We continue to encourage any employer who has a 2004-05 cessation return to make on paper, to send us the cessation return as soon as it is ready.

We will not levy the online filing penalty for large employers who wish to send us a 2004-05 cessation return by another means. This applies to 2004-05 returns only.

Beyond April 2005 large and medium sized employers who must make their employer return online will also be required to make any cessation return online otherwise a penalty will be levied.

Cessation returns for the years 2005-06 or later will be denoted by the presence of a cessation date in the submission. This is being introduced for the first time in the 2005-06 EOY XML Schema and the EDI MIG. EOY return submission applications will need to capture the cessation date (if required) and populate this optional element. The presence of a cessation date will automatically trigger local office activity to pursue any amounts outstanding. With no cessation date, an EOY return filed 'in-year' will be treated as an early filing, validated, and held until the following 6<sup>th</sup> April.

## **1.2 Returns submitted in parts: timetable for submission**

PAYE Online offers employers and payroll bureaux etc the opportunity to submit the Employer Annual Return in parts, you can find out more on page 33 of the *Online filing and electronic payment* handbook. Payroll bureaux and agents will also find this facility useful when they wish to submit P14 data and leave the employer responsible for the P35 part of the return.

To avoid errors in the P35 we recommend the following timetable for submission:

- Submit the P14 parts before the P35
- Correct any errors identified and reported by the IR at once.

- When the P14 part has been successfully submitted and the acknowledgement message received, the summary totals from the monetary fields should be reported, by the P14 submitter, to the person who is responsible for the P35 along with the number of P14 part submissions made.
- When all the P14 parts are successfully submitted the summary totals are collated and the P35 can be submitted indicating how many P14 parts have been previously sent.

This timetable will ensure that any errors in P14 parts, which might impact on the summary totals, are resolved before the P35 is submitted. Additionally it will provide the P35 submitter with the final details of summary totals and the number of P14 parts, which must also be shown on the return. This timetable will lead to fewer schemes being rejected because the P35 totals do not agree those on the P14s or an error in the number of batches.

In operating this timetable you should bear in mind that all parts of the return, including the P35, must be submitted by the 19 May. We strongly recommend that the P14 parts are submitted quickly after the 5 April in order to allow time for any errors to be corrected. We are particularly concerned that payroll bureaux, who are relying on the employer to submit the P35, recognise that for the employer to fulfil their responsibilities time must be allowed for the bureau to correct any P14 errors and for the employer to correct any errors in the P35 before 19 May.

If for some reason the employer has to submit some P14s on paper, each batch with an accompanying cover sheet counts as one P14 part. Any paper submission of part of the end of year return means that the employer is treated as not having filed online.

### **1.3 *Insolvency:- Liquidation, Administration, Receivership, Voluntary Arrangements and Bankruptcy***

From April 2005, starting with the 2005-06 return, we will provide a facility for the online submission of in-year cessation returns - Employer Annual Returns (P35 and P14 data) up to the date of cessation. Insolvency Practitioners acting in liquidation, administration, receivership, bankruptcy or voluntary arrangement are very much encouraged to use the service but for now there will not be a penalty whether returns are filed online or on paper. It should be noted that the Insolvency Practitioner is not legally obliged to submit pre-appointment returns, although they usually do if books and records are available.

Returns made online in respect of small employers who are subject to formal insolvency proceedings will qualify for the tax- free payment. The Insolvency Practitioner should check the employer size category for the purposes of online filing to establish entitlement to the payment. The tax-free payment will be credited to the insolvent employer's payment record.

Practitioners who wish to use the service would need to obtain an agent reference (see Part 5 of the *Online filing and electronic payment handbook*).

If an Insolvency Practitioner engages, or continues to engage employees, we will set up a new employer record ('scheme') with a new reference. This will also apply where a voluntary arrangement is approved. This PAYE scheme will be treated in the same way as any other new employer (see Part 1 of the *Online filing and electronic payment handbook*) and where penalties are incurred they will be charged.

You can view the *Online filing and electronic payment handbook* at <http://www.inlandrevenue.gov.uk/employers/doitonline.pdf>. Free copies are also available from the Employers Orderline telephone **0845 7 646 646**

#### **1.4 Forms P60 – Statement of pay and tax etc deducted**

Many employers now circulate payslips to their staff electronically. You should note that forms P60 – the annual statement of pay and tax etc deducted – must be provided on paper. It is not acceptable for the information to be distributed to employees for them to print off the information. The PAYE regulations do not provide for an online version of this form.

#### **1.5 Returns submitted in parts: resetting partially completed tests**

Normally, completed submission tests are discarded after validations, and any single part submissions will be overwritten by subsequent part submissions with the same Unique ID and Scheme Reference. However, during the integration testing of applications, designed to submit Returns in parts, and in particular, during the testing of applications co-operating to send parts via different channels (i.e. Internet/XML and EDI), it may be necessary for the developers(s) to reset the test service 'consolidation area' for their particular PAYE Scheme Reference to a pristine (i.e. empty) state. Normally this happens automatically once a complete multi-part submission has been successfully received and validated, but it is possible for incomplete or failed tests to leave parts 'waiting' in the 'consolidation area' that may pollute subsequent multi-part tests.

A simple web-based interface (<http://www.tpvstest.co.uk/ospage>) will be provided for developers to request a reset. This will authenticate the requestor, using the Gateway ISV credentials (user ID and password) issued to authorised developers by the Electronic Business Unit, and permit the reset of the consolidation area for a given Scheme Reference (Inland Revenue Office/employer reference).

EDI channel product developers would not normally be issued with Gateway ISV test service credentials, but those needing to test the reconciliation and validations of multi-part returns should obtain credentials from EBU SDS Team (01274 534666) in case a reset is required. In practice, most multi-part tests involving EDI submitted parts will be undertaken in conjunction with one or more Internet/XML submitters, so appropriate Gateway ISV credentials will already be available for use.

#### **1.6 2004-05 Online Filing Penalty.**

Regulation 210 SI 2003 No. 2682 states that the penalty for failure to file online is based upon the number of employees for whom particulars (P14 data) should have been included with the specified information (i.e. the return - P35 data). For 2004-05 we will base our calculation of the penalty on the employer size as determined at the snapshot date - 24 October 2003. Because the snapshot does not take into account in-year 'starters' and 'leavers' the penalty levied is likely to be no more than the statutory basis of calculation and in many cases will produce a lesser figure.

There are no plans to amend all the online filing penalty calculations when the final P14 figures become available. We will use the snapshot figure unless the employer appeals against the initial calculation, asking for the statutory basis to be re-instated, on the basis that the use of the snapshot figure leads to an excessive penalty being levied.

## **1.7 csv format.**

We have introduced an alternate way for low volume interactive users to download information from the secure mailbox.

Since April 2004 employers and agents can download tabular XML messages (like P6, P9 data etc) into comma separated value (csv) format to use in spreadsheets or payroll packages. A SMS viewer has been added to the Portal PAYE service that turns XML messages from the Gateway SMS into HTML using a stylesheet. The SMS Viewer function also determines if the message type shown can be downloaded into .csv. This service does not affect 3rd party vendors who have implemented the SOAP APIs directly.

To download a message in .csv, employers or agents must:

- Go to the Portal Viewer and view the message
- Hit the 'download as .csv' button,
- Arrange to download and import the file.

Users can still access the secure mailbox and view/print mailbox messages as normal.

Occasionally users trying to download .csv files get a 'site is unavailable' message. Employers using Internet Explorer version 5.5 or later should review their browser settings to make sure the 'Do not save encrypted pages to disk' signal is set. To do that, employers should select 'Internet Explorer 'Tools' menu, select 'Advanced' and scroll down to the 'Security Settings'. They can then tick the 'Do not save encrypted pages to disk' box.

Anyone having difficulty getting information in .csv format should contact the Inland Revenue Online Services Helpdesk on **0845 60 55 999**

## **1.8 The Quality Standard and National Insurance numbers (NINOs)**

The Quality Standard Validation Specification gives employers details of the information they need to provide when filing Employers' Annual Returns and Simplified PAYE Deduction Schemes online.

Two versions have been published:

- The 2004-2005 version, which can be viewed at [http://www.inlandrevenue.gov.uk/ebu/qual\\_stand\\_valid\\_spec.pdf](http://www.inlandrevenue.gov.uk/ebu/qual_stand_valid_spec.pdf)
- The 2005-2006 version, which can be viewed at [www.inlandrevenue.gov.uk/ebu/qual\\_stand\\_05.pdf](http://www.inlandrevenue.gov.uk/ebu/qual_stand_05.pdf)

Appendix 3 of the 2004-2005 version lists the National Insurance Number (NINO) prefixes that are acceptable when filing online. Appendix 3A of the same document explains that for the 2004-2005 tax year only, 6 other prefixes will be accepted:

- NC, NK, NO, ZZ, XX and QQ

These have never been NINO prefixes – nor will they ever be. However we are aware that, for a variety of reasons, some employees do hold numbers with these prefixes. Therefore, while we are prepared to accept them for 2004-2005, we will not accept them in online submissions for 2005-2006 and beyond. This is reflected in the 2005-2006 version of the Quality Standard.

It is important to note that, whilst we will not accept these prefixes on P14s for years after 2004-2005, this does not mean that any employee holding a number with such a prefix will automatically be sent a correct number. The responsibility for having a valid NINO lies with the individual and any employee with an invalid prefix should be told to discuss the situation with their local Jobcentre Plus Office.

In the absence of a proper NINO, the Quality Standard informs employers that they must enter on the P14 the employee's date of birth and gender.

As well as the 6 prefixes listed above, we are also aware that some employees have numbers with the prefix '**PZ**'. This prefix is also invalid and, regardless of the year, should not be used on any P14 submitted online. Any employee using a number with the PZ prefix should be told to contact their local Jobcentre Plus office in order that this is corrected before the 2004-05 return is made. If it is not these must be amended to show date of birth and gender.

If you need any more information about this article, contact the Employer Support Team at Business Services, Newcastle on **0191 225 3355**.

### National Insurance Prefixes

The Quality Standard Appendix 3 lists all the valid National Insurance Number prefixes. It also includes 'forthcoming prefixes'. For the purposes of IR validation routines you may wish to note that both existing and forthcoming prefixes will be accepted and not reject during the validation processes.

#### **1.9 Third Party Validation Service (TPVS)**

The existing test service for end of year (EOY) 2004-05, introduced in October 2003, supports the testing of:

- Complete - Original and Amended Returns (where P14s and P35 are submitted together)
- Original and Amended P14 part submissions
- Original and Amended P35 part submissions

From the 13<sup>th</sup> October 2004, the Internet submission test service (TPVS) will provide further options for testing End of Year (EOY) 2004-05 and 2005-06 products. The further test options available are:

- Extension of the EOY test service to include 2005-06
- The ability to test the 'test message' functionality
- 'Cessation date' and early filing for EOY 2005-06 submissions

Third party product developers, and especially in-house developers, are reminded that the TPVS environment is not as secure as the live service and should not be used with live taxpayer data under any circumstances.

#### **1.10 Magnetic Media test service**

As mentioned in the May 2004 edition of the 'Inland Revenue Notes for Software Developers' (series 10 – number 18.1), we will no longer invite developers or employers/bureaux to submit their products or data for testing. Further guidance has

been given in the *Employer's Bulletin*, October 2004 issue, and in the *Online filing and electronic payment handbook (Part 3)*.

### **1.11 Product recognition**

The Internet recognition service for EOY 2004-05 and 2005-06 products will be available from early November 2004. EDI recognition will follow shortly after the release of Internet recognition. Further information will be made available nearer the time and our Software Developers Support (SDS) Team in Shipley will contact developers by email. Details will also be published on our website.

### **1.12 EDI test service**

From 27<sup>th</sup> October 2004 the EDI test service available for 2004-05 P14, P35 and P38A messages will be enhanced for software developers. The new service will provide the same validation as performed on the Internet submissions and have the benefit of more comprehensive error messages. EDI only supports "part" submissions.

The 2005-06 EDI test service will be available at the end of December 2004.

### **1.13 EDI Certification scheme**

The EDI certification scheme, and associated "electronic exchange" logo, will be withdrawn at the end of September 2004. This will be replaced with a "recognition" scheme, similar to that currently used by Internet software developers. Both recognition schemes will use the same test scenarios. Further details will be available in the EB4 document on the Inland Revenue website at the end of October 2004.

Any software gaining EDI recognition will be listed on the Inland Revenue website. Software that is currently "certificated" will automatically become "recognised" and continue to be listed on the website.

The new recognition scheme will cut down on the associated paperwork and ensure both Internet and EDI software is tested to the same standard.

### **1.14 EDI testing - P14, P35 and P38A 2004-05 onwards**

#### **Vendor id.**

If you are developing EDI software for the above forms, you will need a "vendor id" for tests submitted after 27<sup>th</sup> October 2004. This can be obtained from the SDS Team at [sdsteam@ir.gsi.gov.uk](mailto:sdsteam@ir.gsi.gov.uk)

The use of the vendor id in test submissions will ensure the test files are directed to the correct test service. This new test service will utilise the same validation used for PAYE Internet test files and will give more detailed error messages.

#### **"Complete" P14 and P35 testing**

EDI submissions will always be in "parts" as there is no combined P14/P35 message format. It is possible to test that a P35 and its associated P14s match using the test service, but the test area must be reset before the individual messages are submitted. To reset the test area, for your PAYE scheme reference, to a pristine state see

paragraph 1.5 "Returns submitted in parts: resetting partially completed tests" in these notes.

### **1.15 Completion of form P14 – employee earns below the Lower Earnings Limit**

*Notes for Payroll Software Developers (Series 10, number 14, paragraph 1.12)* describes how some employers make a P14 return in respect of low paid employees, in place of the P38A Supplementary Return. Following a number of general enquiries about which National Insurance category letter should be entered on the P14 of an employee who earns below the Lower Earnings Limit (LEL), we would like to clarify the position further.

As a rule, an employer is not required to complete and return a P14 for someone who earns below the LEL for the period of employment. There are exceptions to this rule, however. For example, there might be tax or Tax Credits to report, but no National Insurance. Despite the fact that the employee's earnings are below the LEL, the employer must send in a P14.

Where the employee earns below the LEL and the employer sends in a P14 – whether there is a need to do so or not – the P14 data must meet our Quality Standard. The National Insurance category letter that must be entered on the P14 is 'X'. Where category letter X is used, the earnings and contributions fields must be zero-filled, reflecting the fact that in no earnings period did the employee's earnings reach the LEL.

*Please note that in any earnings period where the employee's earnings reach or exceed the LEL, category letter X must not be used; instead, use the appropriate category letter for that employee, for example, category letter A.*

If you are not sure which category letter to enter on the P14 please contact the Employer's Helpline on **0845 7 143 143**.

## **2. Other Information**

### **2.1 P11D for 2004-05**

The form P11D for 2004-05 has now been finalised. The layout and contents remain unchanged from the draft version of the form published in series 10, number 17 edition of these notes.

A copy of the form is included at **Annex A**.

### **2.2 Changes to van benefit**

The current van benefit legislation is replaced with effect from 6 April 2005, but we do not expect this to have any immediate software implications. There are two levels of charge:

- £500, or £350 if the van is 4 or more years old at the end of the tax year (as now). However, only those employees who use the van for private purposes other than home to work journeys are chargeable at that rate.
- nil: the charge for employees who only use the van for business and home to work journeys is reduced to nil (there is still no charge at all for business use only).

Also from 6 April 2005, there is a new van fuel charge. However, the charge is nil for the first two years. There will therefore be no need to report it and no changes to the van section of the P11D for 2005-06 or 2006-07.

From 2007-08, the van benefit charge for employees who use the van for private purposes other than home to work journeys rises to £3,000 irrespective of the age of the van. At the same time, the new van fuel benefit charge rises to £500. You will be told of reporting arrangements for the van fuel benefit charge when details of the 2007-08 P11D are released.

### **2.3 Form P11 – Use of ‘NI’ in the Tax Code Box K – a reminder**

It is apparent that there is still some confusion regarding the use of the ‘NI’ notation referred to in the CWG2 Booklet page 63 paragraph 110. The ‘NI’ notation is applicable in instances where the P38(S) procedures are being applied in respect of student employees who are paid without deduction of tax, but for whom a P11 Deductions Working Sheet requires completing for National Insurance purposes.

When the circumstances detailed in the CWG2 apply, the employer should continue to follow the guidance given and enter ‘NI’ in the Tax Code Box K of form P11. Please note however that this notation should not be carried forward to the ‘Final tax code’ box of form P14, which must be left blank as detailed on page 10 of the Employer’s Help Book, E10 ‘Finishing the tax year’.

It is important to point out that ‘NI’ is not actually a tax code but rather a notation to use on the P11 in the circumstances detailed.

### **2.4 Student Loan Deductions – annual threshold change**

There will be an increase to the annual threshold for Collection of Student Loans for payments made from 6 April 2005. As a consequence, the annual threshold parameter referred to in the Collection Of Student Loans technical specification (available at <http://www.inlandrevenue.gov.uk/ebu/csIspec.pdf> ) will change as follows:

Payments prior to 6 April 2005	<b>aT</b> = £10000
Payments from 6 April 2005 onwards	<b>aT</b> = £15000

The new threshold will apply to all payments for both existing and new borrowers made from 6 April 2005.

The rate applicable to student loan recovery (parameter **Rs**) remains at 9%.

#### **Test Data**

Test data that uses the new threshold is included in the Additional Payroll Test Data document which is available from the IR website at <http://www.inlandrevenue.gov.uk/ebu/testdata.htm>

### **3. Next issue of these notes**

The next issue of these notes is scheduled to follow the Chancellor’s Pre Budget announcement in Autumn 2004.

#### **4. Mailing Lists for these notes**

The mailing options for these Notes are:

- Advance notification by email
- Advance notification by post
- Paper issue of these Notes

Requests to be included on the mailing list and notification of address changes should include details of your preferred option, your email address, company name and address and be sent by email to [inotes@replyservice.co.uk](mailto:inotes@replyservice.co.uk)

Or you can write to:

**Inland Revenue Notes for Payroll Software Developers**  
**PO Box 17289**  
**Edinburgh**  
**EH12 1WY**

If you wish to be removed from the mailing list please send your request, including details of your company name and address, by email to [inotes@replyservice.co.uk](mailto:inotes@replyservice.co.uk) or write to the address shown above.

#### **5. Contacts for enquiries**

Where Helpline numbers are shown for a specific topic within the notes please ring the number quoted for more information.

General payroll enquires should be directed to your local Inland Revenue Office or to the Employer's Helpline on **0845 7 143 143**.

Any other queries about the contents of the notes should be made to the Online Services Helpdesk:

Email **helpdesk@ir-efile.gov.uk**  
Telephone **0845 60 55 999**  
Fax **01274 841288**  
Minicom **01274 841278**

**Please note, the Online Services Helpdesk cannot deal with change of mailing address information, these should be directed to [inotes@replyservice.co.uk](mailto:inotes@replyservice.co.uk)**

**Note to employer**

Complete this return for a director, or an employee who earned at a rate of £8,500 a year or more during the year 6 April 2004 to 5 April 2005. Do not include expenses and benefits covered by a dispensation or PAYE settlement agreement. Read the P11D Guide and Booklet 480, Chapter 24, before you complete the form. You must give a copy of this information to the director or employee by 6 July 2005. The term employee is used to cover both directors and employees throughout the rest of this form. **Send the completed P11D and form P11D(b) to the Inland Revenue office by 6 July 2005.**

**Note to employee**

Your employer has filled in this form. Keep it in a safe place as you may not be able to get a duplicate. You will need it for your tax records and to complete your 2004-05 Tax Return if you get one. Your tax code may need to be adjusted to take account of the information given on this P11D. The box numbers on this P11D have the same numbering as the Employment Pages of the Tax Return, for example, 1.12. Include the total figures in the corresponding box on the Tax Return, unless you think some other figure is more appropriate.

**Employer's details**

Employer's name

Employer's PAYE reference

**Employee's details**

Employee's name  
 If a director tick here

Works number /department

National Insurance number

**Employers pay Class 1A National Insurance contributions on most benefits. These are shown in boxes which are brown and have a 1A indicator**

**A Assets transferred (cars, property, goods or other assets)**

Description of asset	Cost/ Market value	Amount made good or from which tax deducted	Cash equivalent	
<input type="text"/>	£ <input type="text"/>	£ <input type="text"/>	<b>1.12</b>	£ <input type="text"/> <b>1A</b>

**B Payments made on behalf of employee**

Description of payment	<input type="text"/>	<b>1.12</b>	£ <input type="text"/>
Tax on notional payments not borne by employee within 90 days of receipt of each notional payment		<b>1.12</b>	£ <input type="text"/>

**C Vouchers or credit cards**

Value of vouchers and payments made using credit cards or tokens	Gross amount	Amount made good or from which tax deducted	Cash equivalent
<input type="text"/>	£ <input type="text"/>	£ <input type="text"/>	<b>1.13</b> £ <input type="text"/>

**D Living accommodation**

Cash equivalent of accommodation provided for employee, or his/ her family or household	Cash equivalent
<input type="text"/>	<b>1.14</b> £ <input type="text"/> <b>1A</b>

**E Mileage allowance and passenger payments**

Amount of car and mileage allowances paid to employee for business travel in employee's own vehicle, and passenger payments, in excess of maximum exempt amounts (See P11D Guide for 2004-05 exempt rates)	Taxable amount
<input type="text"/>	<b>1.15</b> £ <input type="text"/>

**F Cars and car fuel** *If more than two cars were made available, either at the same time or in succession, please give details on a separate sheet*

	Car 1	Car 2
Make and Model	<input type="text"/>	<input type="text"/>
Date first registered	<input type="text"/> / <input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/> / <input type="text"/>
Approved CO2 emissions figure for cars registered on or after 1 January 1998 <i>Tick box if the car does not have an approved CO2 figure</i>	<input type="text"/> g/km <input type="checkbox"/>	<input type="text"/> g/km <input type="checkbox"/>
Engine size	<input type="text"/> cc	<input type="text"/> cc
Type of fuel or power used <i>Please use the key letter shown in the P11D Guide (2005)</i>	<input type="text"/>	<input type="text"/>
Dates car was available <i>Only enter a 'from' or 'to' date if the car was first made available and/or ceased to be available in 2004-05</i>	From <input type="text"/> / <input type="text"/> / <input type="text"/> to <input type="text"/> / <input type="text"/> / <input type="text"/>	From <input type="text"/> / <input type="text"/> / <input type="text"/> to <input type="text"/> / <input type="text"/> / <input type="text"/>
List price of car <i>Including car and standard accessories only; if there is no list price, or if it is a classic car, employers see booklet 480; employees see leaflet IR172</i>	£ <input type="text"/>	£ <input type="text"/>
Accessories <i>All non-standard accessories, see P11D Guide</i>	£ <input type="text"/>	£ <input type="text"/>
Capital contributions (maximum £5,000) the employee made towards the cost of car or accessories	£ <input type="text"/>	£ <input type="text"/>
Amount paid by employee for private use of the car	£ <input type="text"/>	£ <input type="text"/>
Date free fuel was withdrawn <i>Tick if reinstated in year (see P11D Guide)</i>	<input type="text"/> / <input type="text"/> / <input type="text"/> <input type="checkbox"/>	<input type="text"/> / <input type="text"/> / <input type="text"/> <input type="checkbox"/>
Cash equivalent of each car	£ <input type="text"/>	£ <input type="text"/>
<b>Total cash equivalent of all cars available in 2004-05</b>		<b>1.16</b> £ <input type="text"/> <b>1A</b>
Cash equivalent of fuel for each car	£ <input type="text"/>	£ <input type="text"/>
<b>Total cash equivalent of fuel for all cars available in 2004-05</b>		<b>1.17</b> £ <input type="text"/> <b>1A</b>

<b>G Vans</b>		1.18		£		1A	
Cash equivalent of all vans made available for private use							
<b>H Interest-free and low interest loans</b>							
<i>If the total amount outstanding on all loans does not exceed £5,000 at any time in the year, there is no need for details in this section.</i>							
		Loan 1		Loan 2			
Number of joint borrowers (if applicable)		<input type="text"/>		<input type="text"/>			
Amount outstanding at 5 April 2004 or at date loan was made if later		£ <input type="text"/>		£ <input type="text"/>			
Amount outstanding at 5 April 2005 or at date loan was discharged if earlier		£ <input type="text"/>		£ <input type="text"/>			
Maximum amount outstanding at any time in the year		£ <input type="text"/>		£ <input type="text"/>			
Total amount of interest paid by the borrower in 2004-05— enter "NIL" if none was paid		£ <input type="text"/>		£ <input type="text"/>			
Date loan was made in 2004-05 if applicable		<input type="text"/> / <input type="text"/> / <input type="text"/>		<input type="text"/> / <input type="text"/> / <input type="text"/>			
Date loan was discharged in 2004-05 if applicable		<input type="text"/> / <input type="text"/> / <input type="text"/>		<input type="text"/> / <input type="text"/> / <input type="text"/>			
Cash equivalent of loans after deducting any interest paid by the borrower		1.19	£ <input type="text"/>	1A	1.19	£ <input type="text"/>	1A

<b>I Private medical treatment or insurance</b>		Cost to you	Amount made good or from which tax deducted	Cash equivalent	
Private medical treatment or insurance		£ <input type="text"/>	– £ <input type="text"/>	= 1.21	£ <input type="text"/> 1A

<b>J Qualifying relocation expenses payments and benefits</b>		1.22		£		1A	
<i>Non-qualifying benefits and expenses go in sections M and N below</i>							
Excess over £8,000 of all qualifying relocation expenses payments and benefits for each move							

<b>K Services supplied</b>		Cost to you	Amount made good or from which tax deducted	Cash equivalent	
Services supplied to the employee		£ <input type="text"/>	– £ <input type="text"/>	= 1.22	£ <input type="text"/> 1A

<b>L Assets placed at the employee's disposal</b>		Annual value plus expenses incurred	Amount made good or from which tax deducted	Cash equivalent	
Description of asset	<input type="text"/>	£ <input type="text"/>	– £ <input type="text"/>	= 1.22	£ <input type="text"/> 1A

<b>M Other items (including subscriptions and professional fees)</b>		Cost to you	Amount made good or from which tax deducted	Cash equivalent	
Description of other items	<input type="text"/>	£ <input type="text"/>	– £ <input type="text"/>	= 1.22	£ <input type="text"/> 1A
Description of other items	<input type="text"/>	£ <input type="text"/>	– £ <input type="text"/>	= 1.22	£ <input type="text"/>
Income tax paid but not deducted from director's remuneration				Tax paid	
				1.22 £ <input type="text"/>	

<b>N Expenses payments made to, or on behalf of, the employee</b>		Cost to you	Amount made good or from which tax deducted	Taxable payment	
Travelling and subsistence payments (except mileage allowance payments for employee's own car - see section E)		£ <input type="text"/>	– £ <input type="text"/>	= 1.23	£ <input type="text"/>
Entertainment (trading organisations read P11D Guide and then enter a tick or a cross as appropriate here)	<input type="checkbox"/>	£ <input type="text"/>	– £ <input type="text"/>	= 1.23	£ <input type="text"/>
General expenses allowance for business travel		£ <input type="text"/>	– £ <input type="text"/>	= 1.23	£ <input type="text"/>
Payments for use of home telephone		£ <input type="text"/>	– £ <input type="text"/>	= 1.23	£ <input type="text"/>
Non-qualifying relocation expenses (those not shown in sections J or M)		£ <input type="text"/>	– £ <input type="text"/>	= 1.23	£ <input type="text"/>
Description of other expenses	<input type="text"/>	£ <input type="text"/>	– £ <input type="text"/>	= 1.23	£ <input type="text"/>