

Inland Revenue Notes for Payroll Software Developers

SERIES 10 – NUMBER 11

September 2002

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1. Employer Stationery

In Series 10 – Number 10 of these Notes, issued on 17 April 2002, we outlined the changes to National Insurance contributions rates and limits to take effect from April 2003.

Following consultation, we are now able to confirm the recording and reporting requirements for National Insurance contributions for the 2003-2004 tax year.

1.1 Forms P11 and P14/P60 for 2003/2004

There are no changes to columns 1a to 1e, 1j, and 2 to 9 on the P11. Although primary NICs are payable at 1% on earnings above the Upper Earnings Limit (UEL) with effect from April 2003, there will be no requirement to record separately details of those earnings attracting this additional charge on either form P11 or form P14.

Columns 1f and 1g on form P11 will be used to record Statutory Sick Pay (SSP) and Statutory Maternity Pay (SMP), with columns 1h and 1i (used to record SSP and SMP in 2002-2003) used to record Statutory Paternity Pay (SPP) and Statutory Adoption Pay (SAP), payable from April 2003.

In addition, forms P14 and P60 will include two new boxes in which to record SPP and SAP. This information will be required by an employee when making a claim for Tax Credits.

Because calculating and reporting NIC rebates is unpopular with both employers and employees, it has been decided that with effect from April 2003, employers will no longer be required to record and report NIC rebates separately. The NIC rebate columns on the P11, and NIC rebate boxes on the P14 and P60, for the tax year 2003-04 will be removed.

Instead, the total and primary contributions will be adjusted so that, in contracted-out cases, the NIC rebates are offset. Where an employee earns at or below the Earnings Threshold (ET), this may lead to a negative amount being recorded in column 1d of the form P11 and box 1d of the form P14.

Negative figures will be denoted by an 'R' against the entry in column 1d of the form P11. A separate field has been provided on the form P14 immediately following the total contributions box 1d for the employer to enter an 'R' if the total contributions payable at the end of the tax year is a negative amount. There will be no requirement to record an 'R' on the P60, as this will not show the total contributions. The P60 will only show the amount of employee's contributions paid. If this is nil, it will show zeros or be left blank.

Examples of how to calculate National Insurance contributions can be found in the National Insurance Guidance for Software Developers 2003+.

As forms P11 and P14/P60 are year related, the 2002-2003 versions will **not** be usable for 2003-04.

Specimen copies of the 2003-04 forms (labelled 'For information only') are available to download from the Inland Revenue website at:
www.inlandrevenue.gov.uk/ebu/pnforms.htm

The P11 and P14/P60 forms can be ordered from the Employer's Orderline as follows:

- P11 (2003-04) - available from January 2003.
- P14/P60 (2003-04) – available from February 2003.

Substitute forms P14/P60 will need to be year updated and colour-coded to match the official forms. Inland Revenue's Forms Unit will contact all authorised substitute stationery producers about this in due course.

1.2 P11D 2002/2003

The form P11D for 2002-03 has now been finalised. The box layout and numbering remain unchanged from the draft version of the form published in the March 2002 (Series 10, Number 9) edition of the Notes. There is, however, a change to the heading at Section E to "Mileage allowance and passenger payments" and a corresponding change to the related text in that section.

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

1.3 P11D Working Sheets

As a consequence of the new system for calculating company car benefits which came into effect on 6 April 2002 there are extensive changes to the 2002-03 version of the P11D working sheet for car and car fuel benefits. A copy of the revised P11D WS2 for 2002-03 is available to download from the Inland Revenue web-site at www.inlandrevenue.gov.uk/cars/index.htm

A brand new P11D working sheet is also being introduced for mileage allowance payments and passenger payments following the introduction of the Approved Mileage Allowance Payments (AMAPs) system in April 2002. A copy of the new P11D WS6 for 2002-03 is also available to download from the IR web-site at the above address.

2. Tax & NICs treatment of mileage allowance payments

In previous editions of the Notes (Series 10 Numbers 5, 6 7 and 9) we have told you about the changes in the tax and NICs treatment covering payments made to employees for using their own vehicles for business which came into effect on 6 April 2002.

Since the introduction of the Approved Mileage Allowance Payments (AMAPs) arrangements and the statutory NICs scheme we have been asked a number of questions about the new arrangements. You may be interested in the answers to some of the common questions:

Q. I do not pay my employees for all the business miles they travel. For example, I always deduct their normal home to office mileage from any claim they make, even if they do not come into the workplace. How do I calculate the amount I can pay them free of tax and NICs?

A. *The new tax and NICs rules require employers to use all the business miles the employee actually travels when they calculate the amount that is exempt from tax and NICs.*

For NICs, employers should remember that when they calculate the amount that is exempt from tax and NICs using all the business miles the employee actually travels, they can only use non-reimbursed miles which have been travelled since the last payment of motoring expenses was made. If employers do not include non-reimbursed miles when calculating the qualifying amount, as they make payments, they cannot carry the non-reimbursed miles forward to use in any subsequent calculation. For example;

An employee uses his own car for business journeys. His employer pays motoring expenses monthly with other earnings. The employer's practice is to pay all the business miles travelled except where the business journey is less than 10 miles. In August, the employee makes 10 journeys of 50 miles and 2 journeys of 8 miles. When the employer works out the qualifying amount in the August calculation the 2 x 8 miles should be included in the calculation then. If the employer doesn't include those miles in that calculation, they cannot be added to the September, or any later, calculation. Nor can the employer re-open the August calculation at a later date.

Q. If I pay my employee at 50p per mile whether or not any passengers are carried, can I include the passenger payments exemption when I calculate how much I can pay free of tax and NICs?

A. *No. Only payments made specifically because passengers have been carried are exempt from tax and NICs as passenger payments.*

Q. One of my employees uses more than one private car for business purposes, both of which are paid at different rates. How do I calculate any taxable profit and additional earnings that are liable for NICs?

A

For tax purposes the employer should

- *Calculate the total amount paid in respect of both cars*
- *Calculate the tax free amount by multiplying all the business miles travelled (including any non-reimbursed miles) up to 10,000 miles at 40p and any further miles at 25p.*
- *Deduct the tax free amount from the amount paid and report any excess on the P11D, which will be chargeable to tax.*

For NICs purposes the employer should

- *Calculate the total amount paid in the earnings period in respect of both cars*
- *Calculate the NICs-free amount in the earnings period, by multiplying all the business miles being reimbursed (and any miles which will not be reimbursed) at 40p per mile.*
- *Deduct the NICs free amount from the amount paid and add any excess to other earnings in the same earnings period. Calculate and pay NICs through the payroll in the normal way.*

2.1 Mileage Allowance Relief Optional Reporting Scheme (MARORS)

In the April 2002 (Series 10, Number 9) edition of the Notes we outlined the new optional Mileage Allowance Optional Reporting Scheme (MARORS) arrangements for reporting negative amounts in respect of mileage allowances paid to employees who use their own vehicles for business travel.

The first optional return under the MARORS arrangements will be for the 2002-03 tax year and will be set out in the booklet EEC1 'Expenses and Benefits Returns on Magnetic Media' for 2002-03 which will be published in October 2002.

In the meantime we thought you might find it useful to have advance sight of the relevant section of the EEC1 covering MARORS which is reproduced below:

Field No.	Field Name	Field Format	Contents	Type	Character No.
1	Record identifier	an1	"2"	M	1
2	Benefit type	an1	"U" - MARORS	M	2
3	Employees works number	an17	Works number or similar identification given by the employer. If all employees' NI numbers are known, these may be used in place of works numbers. Left justified and space filled.	M	3-19
4	Mileage Allowance Relief	n9	An amount which represents the difference between : (a) the total of car and mileage allowances paid for employee's own vehicles (excluding any passenger payments) and (b) the maximum exempt amount for the vehicle where (a) is less than (b) Must always be a negative amount. The first character should be supplied as a '-' (minus) sign. Amount in £. Numeric right justified and padded with leading zeros	M	20-28

Only one MAROR record per employee should appear.

Reports of negative amounts can only be made under the MARORS arrangements. Negative amounts must not be reported on forms P11D.

3. Company Car Benefits

3.1 Finding the CO₂ figures for cars registered before 1 January 1998

We have had a number of queries about this. The amount of benefit for cars first registered before 1 January 1998 is based on the engine size, regardless of whether the car manufacturer (and therefore SMMT) is able to supply an 'official' CO₂ figure for the car.

3.2 Diesel cars meeting the Euro IV Standard

We have received queries about low emission diesel cars. Diesel cars that meet a European Community standard for cleaner cars called Euro IV will avoid the 3% diesel supplement under the new system. No diesel cars meeting this standard are currently on sale in the UK, and none are anticipated until 2003 at the earliest. But some employers may provide an imported car, which has an accompanying statement of conformity confirming that the vehicle does meet the relevant standard (this fact is not currently recognised on the Vehicle Registration Document). Where a diesel car is provided which meets the Euro IV Standard the appropriate fuel type letter on form P46 (car)(new) is 'L'

4. Van Benefit Charge

The Chancellor announced in the 2002 Budget that the tax and Class 1A NICs treatment of the private use of vans provided by employers is to be reviewed. The review will consider what the level of the benefit chargeable to tax, and liable for Class 1A NICs, should be in a number of different situations.

There is currently, for example, considerable confusion over the status of certain vehicles for tax purposes. These vehicles are normally described as "double cab pick-ups".

As an interim measure that first takes effect for the 2002/03 tax year, when deciding whether double cab pick-ups count as cars or vans, the Revenue will interpret the legislation at section 168 ICTA88 which defines 'car' and 'van' for tax purposes in line with the definitions used by Customs & Excise for VAT purposes. The position in respect of earlier tax years remains unchanged.

The broad outline of Customs practice is:

- Vehicles, which can legally carry 1 tonne or more, will no longer be treated as cars for VAT purposes. The practical effect of this should be to change the VAT status of dual purpose vehicles such as some 'double cab' pick ups.
- Please note that some dual purpose vehicles carry a payload of less than 1 tonne and will remain cars.
- Customs has been in discussions with the major manufacturers as to which of their models will no longer be regarded as cars. You can obtain advice about the payload of a particular model from the manufacturer or dealer."

In addition, all hard tops have a deemed weight of 45kg. Any vehicle fitted with such a top must therefore have a payload of 1045 kg or more to be treated as a van for tax purposes.

5. Tax Credits from April 2003

5.1 Start Notices

The first notices telling employers to start paying Working Tax Credit will be issued during March 2003, but the start of the 42-day lead-in for employers will not be earlier than 6 April 2003. So, as stated in the April 2002 edition of the Notes, the earliest that an employer could have to start paying the new Working Tax Credit through the payroll is 18 May 2003.

5.2 Amendment Notices

In the April 2003 *Notes* (paragraph 3.3.2) we explained that we would not expect employers to action more than two amendments notices relating to one employee in a single pay period. It will in practice be extremely rare for multiple amendment notices to be necessary in a single pay period for one employee, but software designers may find it helpful to know that the following procedure will apply if an employer receives a third amendment notice in one pay period:

- On receiving a third amendment notice for an individual which has an effective date in the same pay period as the two previous amendments the employer may (if he does not wish to implement the third notice) **either** return it to the Tax Credit Office (TCO) annotated with the reason **or** telephone the Employer's Helpline (on 08457 143 143) who will inform TCO. It will be important for employers to do this as soon as possible.
- TCO will then confirm with the employer the date up to which he should pay the tax credit and confirm with him the date from which he will restart payments (which should be the first day of the next pay period).
- Once a restart date has been agreed, the Revenue system will be updated to amend the payment profile and issue the appropriate notices to the employer (i.e. an emergency stop notice and restart notice).

Example

An employer pays monthly for whole of current month and receives three amendment notices which all have an effective date in the same pay period.

Daily rate of £4 from 1 August

1st amendment effective from 7 August @ daily rate of £5

2nd amendment effective from 15 August @ daily rate of £10

3rd amendment effective from 21 August @ daily rate of £15

On receiving the 3rd amendment notice employer notifies TCO that he cannot implement the change. TCO tell him to pay the daily rate of £10 up to and including 20 August. Agree restart date of 1 September (ie the first day of the next pay period).

TCO amend the system and pay the employee direct at daily rate of £15 for 21 to 31 August inclusive. They then send the employer an emergency stop notice (confirming the stop on 20 August) and a restart notice (confirming the restart on 1 September).

The employer resumes paying tax credit at the daily rate of £15 from 1 September.

5.3 Further Guidance

Comprehensive guidance to employers will be available from the Employer's Orderline tele 0845 7 646 646 from November 2002.

6. Statutory Sick Pay (SSP) and Statutory Maternity Pay (SMP)

6.1 Changes for 2003-2004 for SSP/SMP and Statutory Adoption Pay (SAP)

Important: The 26 week payment period for SMP and all the other changes (except recovery arrangements) will apply to all women with an Expected Week of Childbirth (EWC) [also known as an Expected Week of Confinement (EWC)] on or after 6 April 2003. This means that the new provisions will apply to a woman expecting a baby on or after 6 April 2003 who gives birth prematurely as early as the end of November 2002.

The same rules will apply to SPP as apply to SMP in respect of early births.

Where the baby is born early, i.e. before 6 April 2003, and SPP is paid and recovered in 2002/03 it should be recorded on the P11, P14 and P35 as though it were SMP. From 2003/04 these forms will require separate entries for SPP.

Up-to-date information on the changes to the provision of Statutory Payments is posted to the IR website www.inlandrevenue.gov.uk/cbr-smp/having_baby.htm

6.2 Statutory Sick Pay entitlement for short-term contract workers

New rules beginning next month will mean that all employees will be treated exactly the same for Statutory Sick Pay (SSP) purposes regardless of their length of contract.

From 1 October 2002, all employees, including those with contracts of three months (13 weeks) or less, may be entitled to SSP so long as they satisfy the remaining qualifying conditions.

This also means that there will no longer be a need to link short-term contracts for an employee to qualify for SSP.

Where a short-term contract worker is sick over the period of the change in regulations, for example from 20th September until 10th October, they cannot become entitled to SSP from 1 October for the whole of that PIW or any subsequent linked PIW.

If the PIW started **after** 1 October 2002 they will get SSP to the end of their contract.

We'll be updating the website page to reflect the new rules.

Or if you have any questions call the Employer's Helpline on 0845 7 143 143.

7. Payroll Process Improvement

Last April we announced in Notes for Payroll Software Developers (series 10-number 9 paragraph 2.9.1) that we will require employers to move, on a phased basis, to electronic filing of their End of Year Return. To help all businesses make the switch to using new technology we will be expanding the payroll support given by Business Support Teams and the employers' helpline.

We are also looking at what other support employers and their agents will need to meet the electronic filing requirements and there will be improvements in the support services and incentives we offer. We will tell you more about this as our thinking develops, meanwhile you may welcome more detail about how we intend to introduce these changes.

The largest employers with 250 or more employees must submit their end of year return electronically starting with the 2004/05 return that they will make on or before 19 May 2005. IR is considering writing to the very largest employers to tell those that don't already use electronic submission to start thinking about what type of system they wish to use. It should be noted that irrespective of employer size IR's current Magnetic Media submission routes (tape, cartridge, disk etc) will not be an acceptable electronic format and whilst we currently have no plans to stop our magnetic media service it should not be assumed that it will continue indefinitely. We therefore encourage you to ensure that your payroll products are E enabled

From the following year (2005/06) employers with between 50 and 249 employees will have to start submitting their end of year returns electronically.

Whilst smallest employers (with fewer than 50 employees) don't have to electronically submit until 2010 their payroll burden will be lightened if they use an IT payroll product or if they use the services of a payroll bureau or agent who submits electronically. To encourage these small employers to make this change early, financial incentives, to those who submit their End of Year return electronically will be available for a five-year period starting from 2004/05.

7.1 Software that meets the IR Payroll Standard

Software that meets the IR Payroll Standard (as updated to incorporate the new validations and quality thresholds – see more later) and is formally accredited will meet all IR's requirements. It is appreciated that you need a clear steer about whether or not the incentive payments will only be made to users of IR accredited software but final decisions and further consultation is needed first. In the meantime IR will continue to promote only accredited software to new employers. We are also developing the employer CD-ROM and from January 2003 it will incorporate an inter-active 'teach yourself payroll' facility.

7.2 Software and service providers who do not intend to get their products/services formally IR accredited

For software and service providers who do not intend to get their product/services formally IR accredited we are also looking to publish, in the spring of next year, a range of validations and quality thresholds. These will be supported by a self-test service. Building the validations and quality thresholds into your payroll software will provide the user with some reassurance that the resulting end of year return will be arithmetically correct and will get through the various gateways. Our plans are for the test service to be available by the autumn of 2003 but final dates are not yet available.

7.3 Further information on our e-business services

Employers can submit their end of year returns using the Internet service for PAYE or they may use Electronic Data Interchange (EDI) via either a Value Added Network (VAN) or over an ISDN line. Broadly speaking, EDI is best suited to those employers that have large numbers, or a high turnover, of employees. Typically, this will be employers with employees in the thousands. The Internet service for PAYE is suitable for small to medium sized employers.

Detailed information on both services can be found on the *e-Business* pages of the Inland Revenue Website at http://www.inlandrevenue.gov.uk/ebu/emp_index.htm

Any developers needing further information can contact the Software Developers Support Team at the Electronic Business Unit on 01274 534666 or via email at SDSTeam@ir.gsi.gov.uk

8. NI Guidance for Software Developers 2003+

The NI Guidance for Software Developers is now available on the Inland Revenue website http://www.inlandrevenue.gov.uk/ebu/ebu_paye_ts.htm#ni2003 and the paper version will shortly be issued to those who requested it.

Section 2 contains details of the changes from April 2003 including the new NI Category letters, and Section 4 contains details on the treatment of deferment cases with the introduction of the additional 1% liability.

We apologise for the delay in issuing this information

9. Next issue of these Notes

The next issue of these notes is scheduled to follow the Chancellors Pre Budget announcement in November 2002.

10. Mailing List for these notes

The mailing options for these Notes are:

- Advance notification by post
- Advance notification by email
- 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 irnotes@reply.co.uk,

Or you can put in writing and send to:

**“Inland Revenue Notes for Payroll Software Developers”,
PO Box 1460,
Bristol BS99 3NW.**

If you wish to be removed from mailing list please send your request by email to irnotes@reply.co.uk or write to the address shown above

11. Contacts for enquiries

*If you require further information about any of the subjects included in these Notes, please ring the Helpline numbers quoted **before** contacting the Electronic Business Unit.*

Any other query you have about the contents of the “Specification” or the “Inland Revenue Notes for Payroll Software Developers” should be made to:

Electronic Business Unit,
Crown House,
Victoria Street,
Shipley,
West Yorkshire BD17 7TW.

Telephone: **0845 60 55 999**
Fax: **01274 534618**
E-mail: **helpdesk@ir-efile.gov.uk.**

General payroll enquiries should be directed to your local Inland Revenue Office or to the Employer's Helpline whose number is **0845 7 143 143**

Please note, that EBU cannot deal with change of mailing address information, which should be directed to 'PO Box 1460' as detailed above

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 2002 to 5 April 2003. 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. Send the completed P11D and form P11D(b) to the Inland Revenue office by 6 July 2003. You must give a copy of this information to the director or employee by the same date. The term employee is used to cover both directors and employees throughout the rest of this form.

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 2002-03 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

PAYE tax 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)	Cost/ Market value	Amount made good or from which tax deducted	Cash equivalent	
	Description of asset	£ <input type="text"/>	– £ <input type="text"/>	=	1.12 £ <input type="text"/> 1A
B	Payments made on behalf of employee				
	Description of payment				1.12 £ <input type="text"/>
	Tax on notional payments not borne by employee within 30 days of receipt of each notional payment				1.12 £ <input type="text"/>
C	Vouchers or credit cards	Gross amount	Amount made good or from which tax deducted	Cash equivalent	
	Value of vouchers and payments made using credit cards or tokens	£ <input type="text"/>	– £ <input type="text"/>	=	1.13 £ <input type="text"/>
D	Living accommodation			Cash equivalent	
	Cash equivalent of accommodation provided for employee, or his/ her family or household				1.14 £ <input type="text"/> 1A
E	Mileage allowance and passenger payments			Taxable amount	
	Amount of car and mileage allowances paid for employee's own vehicle, and passenger payments, in excess of maximum exempt amounts (See P11D Guide for 2002-03 exempt rates)				1.15 £ <input type="text"/>
F	Cars and car fuel <i>If more than two cars were made available, either at the same time or in succession, please give details on a separate sheet</i>				
		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 (2003)</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 2002-03</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>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"/>		
	Price of optional accessories fitted when car was first made available to the employee	£ <input type="text"/>	£ <input type="text"/>		
	Price of accessories added after the car was first made available to the employee	£ <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"/>		
	Cash equivalent of each car	£ <input type="text"/>	£ <input type="text"/>		
	Total cash equivalent of all cars available in 2002-03				1.16 £ <input type="text"/> 1A
	Cash equivalent of fuel for each car	£ <input type="text"/>	£ <input type="text"/>		
	Total cash equivalent of fuel for all cars available in 2002-03				1.17 £ <input type="text"/> 1A

G Vans Cash equivalent of all vans made available for private use **1.18** £ **1A**

H Interest-free and low interest loans
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.

	Loan 1	Loan 2
Number of joint borrowers (if applicable)	<input type="text"/>	<input type="text"/>
Amount outstanding at 5 April 2002 or at date loan was made if later	£ <input type="text"/>	£ <input type="text"/>
Amount outstanding at 5 April 2003 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 2002-03— enter "NIL" if none was paid	£ <input type="text"/>	£ <input type="text"/>
Date loan was made in 2002-03 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 2002-03 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

I Private medical treatment or insurance

	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

J Qualifying relocation expenses payments and benefits
Non-qualifying benefits and expenses go in N and O below

Excess over £8,000 of all qualifying relocation expenses payments and benefits for each move **1.22** £ **1A**

K Services supplied

	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

L Assets placed at the employee's disposal

	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

M Shares
 Tick the box if during the year there have been share-related benefits for the employee

N Other items (including subscriptions and professional fees)

	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			1.22 £ <input type="text"/>

O Expenses payments made to, or on behalf of, the employee

	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 box 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 N)	£ <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"/>