

Inland Revenue Notes for Payroll Software Developers

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1. New terminology - Inland Revenue Online Services

During the past year, and particularly as a result of the work being done to launch a new-look Inland Revenue web site during October, it has become clear that we need to ensure clear and more consistent labelling, structure and signposting of Inland Revenue Online Services.

- **Inland Revenue Online Services** will become the overarching term for all 'e' services, covering Internet, Electronic Data Interchange and Electronic Lodgement Services.
- A secondary structure level will reflect the various service streams:
 - **Self Assessment Online** (Individuals & employees)
 - **PAYE Online for Employers** (Employers)
 - **Corporation Tax Online** (Businesses & corporations)
 - **Online Services for Agents** (Practitioners)
- The Electronic Business Unit (EBU) Helpdesk has been renamed the **Inland Revenue Online Services Helpdesk**.
- The strap-line '**Do it online**' will replace 'Doing e-Business' to advertise the services on the Internet site, as well as in all other communications media.

2. Modernising PAYE Processes for Customers (MPPC)

These details should be read in conjunction with the details provided in Notes for Payroll Software Developers published in April (series 10 number 13) and July 2003 (series 10 number 14).

2.1 Snapshot mailing

As part of the moves to Online Filing of employer's end of year returns, the Revenue will be counting the number of employees in each PAYE scheme. This snapshot is scheduled to take place on or around the 26 October. We will announce the precise date on the Home Page of the IR website nearer the time.

During November, and based upon the October 'snapshot' all employers will receive from Inland Revenue a notice specifying which group we think they fall into (small, medium or large) and the implication this grouping will have on their responsibilities to file online, and for large employers, to pay electronically. Each notice will be accompanied by a guidance booklet outlining in more detail what this means for the employer and where they can go for more information. Sample copies of the letters and the guidance, called Do it Online: Your Guide to filing PAYE Returns and Paying Electronically, will be published on the IR website at the end of October.

These letters will provoke increased awareness of the employer's statutory responsibilities and they may ask vendors and service providers whether their product complies with the Quality Standard that the Inland Revenue published earlier this year. There is also likely to be increased awareness about products, which are accredited as meeting the Inland Revenue Payroll Standard. You can find out more about the Payroll Standard at <http://www.inlandrevenue.gov.uk/ebu/psu.htm> and the Quality Standard at http://www.inlandrevenue.gov.uk/ebu/qual_stand.htm

2.2 Registration process PAYE Online for Employers – Internet.

As a result of customer feedback, the Inland Revenue website was enhanced during August so that employers can now register, enrol, and activate Internet services in one place. Employers no longer need to visit the Government Gateway site to use our services.

Before they can file online over the Internet, an employer, who has not already registered to use the Internet service needs to:

- visit the Inland Revenue website at www.inlandrevenue.gov.uk
- under 'do it online' (new- look IR website see details in section 1) click on **PAYE for Employers** and
- under New User select **register**
- under Organisation tick **PAYE Online for Employers** and click on **Register**.

Once registered a User ID will be posted to the employer within 7 days. We recommend that employers do not leave registration until the last minute.

Where an employer has an agent or payroll bureau acting on his behalf the Inland Revenue must receive authorisation from the employer before we can accept PAYE forms and returns from the intermediary. The registration process is as follows:

- The agent needs to register for the Internet service – there is step by step guidance at <http://www.inlandrevenue.gov.uk/efiling/help/agentreg.htm>
- The agent needs to give his **Agent's Government Gateway Identifier** to employer clients.
- The employer can register as outlined above and authorise the agent online, or may simply complete a form FBI2 (www.inlandrevenue.gov.uk/efiling/payefbi2.pdf) and post this to the address on the form.

Employers or agents who are considering using Electronic Data Interchange as a transmission route will find details of the EDI service and registration process at http://www.inlandrevenue.gov.uk/ebu/edi/payefbi2_intro.htm

2.3 Electronic Payment

All large employers must make payments electronically

From 6 April 2004, if you have 250 or more employees, you will have to make your monthly payments of PAYE, NICs and Student Loan Deductions electronically on time and in full.

Approved methods of electronic payment include:

- Bank or Building Society Internet Services
- BillPay (Debit Card over the Internet)
- Telephone banking
- BACS Direct Credit, and
- CHAPS.

Other electronic payment methods may also be approved.

The current payment date is the 19th of the following month. From year 2004/05 a later due date of 22nd will be introduced for all electronic payments. Under the new rules, the later due date of 22nd is the date by which your payment must reach the Inland Revenue. Where the 22nd of the month falls over a weekend, Inland Revenue must have your payment on the last bank working day before the weekend. For example, if 22nd falls on a Sunday, your payment must be received by Friday 20th.

When paying electronically you need to allow enough time for your payment to reach Inland Revenue. Except for CHAPS which is a same day payment transfer facility, it normally takes 3 bank working days for payment to arrive. Some banks and building societies take longer. Employers will need to check how long their bank or building society takes and what their cut-off time for initiating payment is. BillPay has a 5.30pm deadline and payment reaches Inland Revenue on the 3rd bank working day.

We encourage other employers to make payments electronically as it is more quicker/secure.

Medium-sized or small employers will benefit from the later payment date if they pay electronically. The later date applies from the year 2004/05 to **all** employers that pay electronically.

Electronic payment methods are safe, secure and convenient. The employer's payment record is updated promptly if they provide accurate details of their reference number. Employers have more control of their cashflow because they can be certain of the date of payment.

2.4 Multi-channel multi-part submission

In the July'03 edition of Notes (series 10 - number 14) we outlined the enhanced facilities for the submission of returns that would be provided for employers. We are now able to provide more detail of how returns which are submitted in a number of fragments, using a variety of the submission channels – Internet, EDI, paper and magnetic media – will be handled by Inland Revenue and the implications for employers, agents/bureaux and software vendors.

Inland Revenue support for multi-part submissions is optional. Single complete submissions of P35 and P14 data are the preferred option for Internet filing online. But in those cases where employers have geographically or logically separate payrolls with the same PAYE scheme reference we will accept, from 2004/05, part submissions in fragments in any combination using the four filing channels (Internet, EDI, magnetic media, paper).

Multi-part submissions can be avoided by creating one PAYE Scheme per part, or by amalgamating the various parts into a single payroll database/application.

Single channel products may need to be 'multi-part filing'-capable if employers or intermediaries (or prospective customers) are already using other 'multi-part filing'-enabled products, possibly in a different channel. Multi-part filing may be required in single products if employers or intermediaries wish to use different filing channels in different parts of their business.

Multi-part filing should not be used in the Internet channel to circumvent the Government Gateway message size limit of 25Mb - the option in this case is submission compression, which brings with it other benefits.

There are two possible part types (aside from the 'complete' option available now by the Internet or paper) for multi-part submissions supported in all four filing channels. These are the P14-part type and the P35-part type (a mixed P14/P35 part type is unnecessary and can be simulated with a P35-part and a separate P14-part). A P14-part will contain one or more P14s (as per the EDI and magnetic media channels now), and a P35-part will contain a single P35 for the Scheme (as per the EDI channel now).

Irrespective of submission channel (Internet, EDI, paper or magnetic media) each P14-part will carry a unique (up-to) 12 character identifier. The employer or agent will be able to decide what identifier to use. Uniqueness is only necessary within the Scheme and the identifiers should be strings of characters meaningful to the users. For instance, a company split four ways along geographic lines might choose 'north', 'south', 'east' and 'west' as their part identifiers, whereas another might identify directors and salaried employees with 'directors' and 'staff'. Users familiar with the defunct EDI and magnetic media Permit numbers can continue to use these if they wish, but from April 2004, for the year 2004/05, they will no longer be assigned or maintained by Inland Revenue.

A successful P14-part electronic submission will result in a success response with an accompanying advisory message to indicate that the P14-part has been successfully validated, but that overall Quality Standard validation cannot take place until the full return is received. Rejection will require remedial action and re-submission of the part.

Software products or payroll services that produce a P35-part submission will have to provide the means for a user to enter the nine accounting totals manually as a result of amalgamating the accounting sub-totals from each of the associated P14-part submissions. In addition, the user will need to enter the number of P14-parts expected for this Scheme. The P35-part of a multi-part submission is the key that allows full Quality Standard validation to be performed once all the P14-part submissions have been successfully submitted. If the P35-part arrives last then full Quality Standard validation can be performed immediately, but if not, nothing further can be done until the final P14-part arrives. For this reason, no response to a P35-part submission will be made (unless it fails P35-specific checks) until we are in a position to accept or reject the entire return. Rejection of the entire return at this stage implies the re-submission of the (corrected) P35-part, and optionally further P14-parts, since each P14-part successfully accepted to that point must be internally self-consistent. To avoid lengthy waits for P35-part responses we strongly recommend that the P35-part submission is only sent after it is known that all P14-parts have been accepted. If this cannot be guaranteed then we would suggest that an Internet-based P35-part submission product is modified to take account of the potentially long period that may occur before all other P14-parts have been accepted. Successful full Quality Standard validation will always be signalled to the P35-part submitter only.

While the parts of a multi-part submission are sitting in the 'holding area' behind the four channels awaiting the final part they can be replaced at any time by a 'duplicate' submission. In the case of a P14-part, this is a submission with the same Scheme reference and unique identifier, or in the case of the P35-part, a submission with the same Scheme reference. The latest received part will always be used for the final Quality Standard validation, and if a replacement P14-part is received and successfully validated the response message will advise of its acceptance as a replacement part. Once final

Quality Standard validation takes place, further parts for the same Scheme reference will be rejected on submission.

2.5 Tax-free Incentives for small employers

There have been suggestions in the press that a small employer who files online P35 data without any P14 data will get an incentive. The press reports were incorrect. An incentive will only be paid on receipt by Inland Revenue of a completed return which is one that is accompanied by at least one form P14.

The incentive will be credited to the employer's payment record. The small employer who files online the 2004/05 end of year return (P35 and P14 data) which meets the Quality Standard on, say 24 April 2005 will have £250 automatically credited to his payment record. The employer can off set it against future payments. Alternatively the employer can claim it back from the Revenue by making an application for a repayment.

The incentive will be credited to the employer's payment record even where the employer uses the services of a payroll bureau or agent who files online on the employer's behalf.

2.6 Nil Returns

The Revenue use the phrase 'Nil Returns' to describe two differing situations:

- a return where no P14s are required
- a return where employers are required to submit a form P35 where no tax or NICs are due but a return of P14 data is required.

- *A return where no P14s are required*

The law (Reg. 43 SI 1993/744 – the PAYE Regulations) requires employers to file an End of Year return when they have been required to complete deduction working sheets (or equivalent record) in-year which in turn will lead to a P14 return of Employee Summary information at the year end. So if an employer has not completed at least one form P14 they do not have to complete a form P35.

- *A Return where employers are required to submit a form P35, which contains no financial entries but P14s are due*

There are occasions where employers are required to file a form P35 where there would be no entries in the accounting sections of the P35 return but forms P14 are due. For example, where all employees are:

- paid at or above the Lower Earnings Limit for NI purposes but below the Earnings Threshold
- resident abroad and working for a UK employer and Inland Revenue have issued an NT coding.

In these cases a small employer who sends this return online will be paid an incentive.

Where an employer does not need to make a return (P35 and P14 data) they often send the blank P35 back to the local office with a note indicating no return is needed. The employer may continue to do this but there are no immediate plans for an electronic facility enabling the employer to inform Inland Revenue that there is no return to make.

2.7 Inland Revenue Payroll Standard

From April 2004 all accredited payroll software will have to meet the relevant sections of the Quality Standard. Software developers who either have accredited products or are considering an application for the accreditation scheme should ensure their products include the front end validation routines described in the Quality Standard. As a result, users will receive error messages immediately when incorrect data is entered and the end of year returns are more likely to pass the validations at the Inland Revenue electronic gateway on the first submission. This will avoid error correction work for software users and the possibility of missing the 19th May return submission deadline.

For more information about the Payroll Standard and the accreditation scheme please call the Payroll Standard Helpline on 0845 9 159 146.

2.8 Magnetic Media

Returns made on magnetic media (CD-ROM, cassette, disk etc) will not be treated as online filing and consequently in April 2005 large employers who submit their 2004/05 return by magnetic media will incur a penalty for not filing online. Small employers who use magnetic media will not qualify for the incentive payment.

Employer returns which are submitted in multi-parts using more than one transmission route will be re-brigaded, by Inland Revenue, into a single return. As soon as the whole return, meeting the requirements of the Quality Standard, has been received the data will be passed through to the Inland Revenue's back-end systems. This means that the Quality Standard requirements will apply to all returns irrespective of their submission route although errors identified in paper returns will be handled in the same way as they are now. We will let you know more about the implications for magnetic media in the next edition of these Notes.

When deciding how to update their products, developers should remember that the Inland Revenue is unlikely to maintain their magnetic media end of year service until 2010.

- Open Reel Tapes

Supplies of open reel tape are very low and will soon be unobtainable. Therefore with effect from 1 October 2003 we will not send information using open reel tape and from 1 October 2004 will not accept information using open reel tape.

- Annual Code issue for 2004/05 to be issued in February/March 2004

Open reel tapes used by some employers to receive their bulk code issue (e.g. Annual code issue or Budget code issue) will not be used for the next bulk PAYE code issue in February/March 2004. Employers who have not already done so should contact 'ORT Users, Electronic Business Unit, setting out how they want to receive their bulk codes in the future

- Telephone 01274 534679
- Email David.Sutcliffe@ir.gsi.gov.uk

- P14 data and Works Number Update (WNU)

We will only accept open reel tape for P14 data and WNU until October 2004.

2.9 Changes to PAYE Online

From 2004/05 the PAYE Online service will include an additional P14 field for employee address. Completion of the field is not mandatory but the information is very helpful when IR are trying to match P14 data to individuals records. Developers will find details of the field size and technical specification in the Quality Standard and the Business Validation Rules at www.inlandrevenue.gov.uk/ebu/payee_techpack/endofyear2005.htm

2.10 P35 NIC Schedule

There are a relatively small number of employers who currently do not submit data on forms P14/P35 because they pay fees, which attract liability for Class 1 NICs but not PAYE income tax. Such employers are allowed to submit a specially designed 'P35 NIC Schedule'. However, following submission of the 2003/2004 P35 NIC Schedules, this arrangement will stop with effect from the 2004/2005 tax year and, in line with all other employers, these employers will also be required to submit data on forms P14, supported by a completed P35. They will also be subject to the same requirements as other employers for filing end of year returns online.

2.11 National Insurance Numbers and Temporary References

In the last Software Developers Notes (series 10 – number 14 paragraph 1.9) we advised you of a new and important change in completing the P14 for end of year online filing. This note is to remind you of that change.

From 2004/2005, all form P14 data should include a National Insurance number (NINO) and where that isn't possible the employer should leave the NINO field empty and instead provide the 'date of birth' and 'gender' in the appropriate fields. TN is no longer an acceptable entry.

In those rare, exceptional circumstances where, during the year, an employer does not have the individual's NINO or date of birth, the NINO or date of birth fields should be left empty. It would be helpful if during day to day work on that particular payroll record the employer could be automatically reminded of the need to obtain and complete the NINO or date of birth fields, or both. When producing P14 output for Inland Revenue, the Quality Standard requires that where a NINO or date of birth are not known the payroll system should default to a date of birth of 01/01/1901. We would expect this to be in very few or limited circumstances.

Employers should make every effort to identify the NINO and date of birth during the year. Omitting the NINO from the P14 can cause long-term problems for employees as the NINO has to be traced before National Insurance contributions can be allocated to their account. If the employee claims benefit in the meantime, they may have to wait while their contributions are recorded and this may cause a delay in establishing benefit entitlement, including entitlement to basic state pension.

Returns that do not include a NINO or a date of birth and gender (including the default date of birth) will be rejected.

We do offer a National Insurance Number Tracing (and Verification) service for employers which can be used by either:

- obtaining form CA 6855 from the Employer's Orderline on 0845 7 646 646,
- on the Internet at www.inlandrevenue.gov.uk/employers or

- an Inland Revenue office, or
- by employer's preparing a schedule clearly setting out the information in the following order: Employees title, surname, first name, address, date of birth, sex, Works/Payroll Number, date employment started, date employment ended (if applicable) employer's name and address, Inland Revenue Office number, employer's reference number, and in instances of verification the NINO and sending to

Inland Revenue National Insurance Contributions Office, P46 Section, Room BP1102, Benton Park View, Newcastle Upon Tyne, NE98 1ZZ.

2.12 Net of foreign tax credit schemes

Some employers have to deduct foreign tax as well as UK tax from the earnings of employees sent to work abroad. By agreement with the Inland Revenue employers are allowed to give employees credit for the foreign tax deducted (up to the amount of PAYE due) against UK PAYE tax due on the same income.

Currently employers submit a paper end of year return (P14) for these cases showing the UK tax deducted and the foreign tax credited against PAYE in red on the bottom of the P14. To accommodate the new legislation on online filing employers who submit end of year returns electronically will need to submit details of the amount of foreign tax credited against PAYE direct to their Inland Revenue office on paper.

P14s submitted online for these cases should show the UK PAYE tax due less the foreign tax credit given by the employer i.e. the actual PAYE deducted. Software should be capable of taking from the payroll record the actual PAYE deducted (PAYE due less foreign tax credit given).

We will provide further details of how the foreign tax credit information should be submitted separately to the online return. It is expected that the employer should be able to provide the employee's name, NINO and the figure of foreign tax credited against PAYE. The IR will still request evidence of payment of the foreign tax.

2.13 Penalties

There will be a new penalty, in addition to the late filing penalty, which will be incurred by those employers who do not submit their return online. For 2004/05 the penalty will only apply to large employers. Both large and medium-sized employers will incur a penalty if they do not submit their 2005/06 returns online. The penalty is based upon the amount of P14 data in the return as follows:

- A large employer makes a single return over the Internet on 30 April 2005. It is rejected at the electronic gateway because it does not fully meet the requirements of the Quality Standard. The employer decides to send the return in on paper, which is received by Inland Revenue before the 19 May 2005 deadline. The employer will incur a non-online filing penalty but not a late filing penalty.
- Employers who make their return in fragments will need to successfully submit the whole return online to avoid a non online filing penalty. E.g. The large employer who submits their return in two fragments, 300 P14s on paper and 300 over the Internet will incur a penalty based upon 600 items and in respect of the 2004/05 return the penalty will be £1,800.

- An employer who receives, in October 2003, a letter indicating that for 2004/05 they are a medium sized employer, ie one with between 50 and 249 employees, do not have to submit their 2004/05 return online. Where this employer makes a return, which contains 300 P14s on paper and 300 P14s using the PAYE Online for Employers service, they will not incur a penalty. As a medium-sized employer they do not have to submit their returns online until the following year.

The penalty for the 2004/05 and 2005/06 returns are as follows:

No. of employees for whom P14s should have been included	2004/05 return £	2005/06 return £
1-49	nil	Nil
50-249	nil	600
250-399	900	900
400-499	1200	1200
500-599	1500	1500
600-699	1800	1800
700-799	2100	2100
800-899	2400	2400
900-999	2700	2700
1000 or more	3000	3000

3. **P11D for 2003/2004**

The form P11D for 2003/2004 has now been finalised. The box layout and numbering remain unchanged from the draft version of the form published in series 10, number 13 edition of the notes. However there is a change to the text at the top of the form under the heading 'Note to employer'. The sentence beginning 'Send the completed P11D....' has been moved to the end of the paragraph and made bold.

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

4. **New continuous version of form P60**

From tax year 2004/05 employers with 250 or more employees will be required to file their End of Year PAYE returns using the Inland Revenue's Online Services.

We recognise that a number of employers affected by this change would normally use continuous versions of the P14/P60 sets. To assist in the transition to online filing we will therefore be introducing a new continuous version of form P60.

The new form is still being finalised, but we hope to place a copy for information on our website at www.inlandrevenue.gov.uk/ebu/pnforms.htm later in the year. Forms will be available from the Employer's Orderline in February 2004.

5. **Magnetic Media – Technical Specifications**

New versions of Technical Specifications;

- MT1 (Code number changes on magnetic media) September 2003 and
 - MT3 (Updating of Pay/Pension Identity Numbers) September 2003
- are now available under e-business on the IR Website.

The technical specifications will not be available on paper.

The main change to the technical specifications is the withdrawal and support of Open Reel Tape (ORT).

6. Tax Credit PVE notices

From November 2003 it will be possible for employers and agents to receive Tax Credit Start, Amendment, Restart, Stop and Emergency Stop notices online (over the Internet)

Existing PAYE users on the Government Gateway will be able to get their records set up so as to receive these forms online by contacting the Online Services Helpdesk. For contact details see section 9 of these notes.

Users enrolling for the PAYE Service on the Government Gateway or the IR Portal from the 29th October 2003 will have their records set automatically to issue these forms online from 17th November 2003.

PVE declarations – these will be handled clerically between 17th November 2003 and 5th April 2004 and will have to be posted to the Tax Credit Office during this time. From 6th April 2004 the Tax Credit Office will be able to receive online submissions of the PVE declarations. The XML schemas are published on the IR Website now and a Third Party Validation Service is planned for February 2004.

7. Next issue of these Notes

The next issue of these notes is scheduled to follow the Chancellor's Pre Budget announcement in Autumn 2003.

8. Mailing List 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 irnotes@reply.co.uk

Or you can write to:

**“Inland Revenue Notes for Payroll Software Developers”,
PO Box 7364
Ashby de la Zouch
LE65 1XG**

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 irnotes@reply.co.uk or write to the address shown above.

9. 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 enquiries 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 'irnotes@reply.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 2003 to 5 April 2004. 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 the same date. 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 2004.**

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 2003-04 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)

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"/>	1.12	£ <input type="text"/> 1A

B Payments made on behalf of employee

Description of payment <input type="text"/>	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

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"/>	1.13 £ <input type="text"/>

D Living accommodation

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

E Mileage allowance and passenger payments

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 2003-04 exempt rates)	Taxable amount
<input type="text"/>	1.15 £ <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 (2004)</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 2003-04</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"/>
Cash equivalent of each car	£ <input type="text"/>	£ <input type="text"/>
Total cash equivalent of all cars available in 2003-04	1.16 £ <input type="text"/> 1A	
Cash equivalent of fuel for each car	£ <input type="text"/>	£ <input type="text"/>
Date free fuel was withdrawn (applies to all cars) <i>Tick if reinstated in year (see P11D Guide)</i>	<input type="text"/> / <input type="text"/> / <input type="text"/>	
Total cash equivalent of fuel for all cars available in 2003-04	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 2003 or at date loan was made if later	£ <input type="text"/>	£ <input type="text"/>
Amount outstanding at 5 April 2004 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 2003-04— enter "NIL" if none was paid	£ <input type="text"/>	£ <input type="text"/>
Date loan was made in 2003-04 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 2003-04 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"/> Tax paid

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"/>