

### Note to employer

You do not have to use this form but you may find it a useful way to calculate the cash equivalent for each car made available to a director or an employee who earned at a rate of £8,500 or more a year during the year 2008-09 (that is 6 April 2008 to 5 April 2009).

A separate form is needed for each car provided to the director or employee during 2008-09.

Read the *P11D Guide* before you complete this form. It refers to paragraphs in Booklet 480(2009).

You are advised to keep a copy of each completed working sheet as it could help you to deal with enquiries. You do not have to give a copy of the completed working sheet to the director or employee, or to your HM Revenue & Customs office. But you must fill in forms *P11D* and *P11D(b)* 'Return of Class 1A National Insurance contributions' whether or not you use this form to calculate car and car fuel benefits.

The term employee is used to cover both directors and employees throughout the rest of this form.

### Employer details

Employer name

Employer PAYE reference

### Employee details

Employee name



Works number or department

National Insurance number

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### The car

Make and model of car available to employee

Date the car was first registered

Was this the only car made available to the employee?

Yes

No

If 'No' please make sure that working sheets are completed for each car made available to the employee in 2008-09.

If more than one working sheet 2 is completed for this employee, enter the number of sheets here

### 1 List price of the car

Complete box A as follows:

- enter the list price of the car as published by its manufacturer, importer or distributor
- if the car had no list price when it was first registered you need to enter the notional price. That is, the price which might reasonably be expected to be its list price on that date if the car's manufacturer, importer or distributor had published a list price for an equivalent car for a single retail sale in the UK
- if the car is a classic car, enter the price that the car might reasonably be expected to fetch if you sold it on the open market on 5 April 2009. If the car was unavailable to the employee on 5 April 2009 then use the last day in the tax year 2008-09 that it was available to the employee. For this purpose, assume that all the qualifying accessories available on the car are included in the sale. A classic car is one which
  - is at least 15 years old on 5 April 2009
  - has a market value of at least £15,000, and
  - has a market value which is higher than the original list or notional price (including accessories).

Price of the car including standard accessories

<b>A</b>	£	
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### 2 Accessories

Price of all accessories see *P11D Guide* and *Booklet 480(2009)*

<b>B</b>	£	
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<b>A + B</b>		
<b>C</b>	£	

### 3 Capital contributions

Capital contributions made by the employee towards the cost of the car or the accessories *max £5,000*

<b>D</b>	£	
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### 4 The price used to calculate the car benefit charge for 2008-09

This box is subject to a maximum of £80,000

<b>C minus D</b>		
<b>E</b>	£	

## 5 Calculating the appropriate percentage

The appropriate percentage depends on when the car was first registered, the type of fuel used and whether it has an approved CO<sub>2</sub> emissions figure.

Approved CO<sub>2</sub> emissions figure, if the car has one *unrounded, for example 188*

**F**  g/km

Enter the key letter (B, C, D, E, G, H, L or P) for the car's fuel or power type from table 1 below.

**TABLE 1**

Key letter	Fuel or power type description
P	Petrol
D	Diesel car not approved to Euro IV emissions standard
L	Diesel car approved to Euro IV emissions standard
E	Electric Only
H	Hybrid electric (combination of petrol engine and electric motor)
B	Gas only or bi-fuel car with approved CO <sub>2</sub> emissions figure for <b>Gas</b> when first registered
C	Conversion and all other bi-fuel cars with approved CO <sub>2</sub> emissions figure for <b>Petrol only</b> when first registered
G	Cars manufactured so as to be capable of running on E85, a blend of petrol and at least 85% bioethanol

### Next step

- for cars registered on or after 1 January 1998 **with** an approved CO<sub>2</sub> emissions figure
  - if the figure in box F is more than 120, **Go to section 5a**
  - if the figure in box F is 120 or less, **Go to section 5b**
- for cars registered on or after 1 January 1998 **without** an approved CO<sub>2</sub> emissions figure, **Go to section 5c**
- for cars registered before 1 January 1998, **Go to section 5d**.

## 5a Cars registered on or after 1 January 1998 with an approved CO<sub>2</sub> emissions figure of more than 120

Approved CO<sub>2</sub> emissions figure in box F, *rounded down to the next lowest 5g/km, for example, 185*

**G**  g/km

**Stage 1** - using table 2 below, use the figure in box G to work out the percentage to enter in box H

- use column 1 for:
  - all cars in fuel types B, C, G, H and P
  - cars in fuel type L which were first registered before 1 January 2006
- use column 2 for:
  - all cars in fuel type D
  - cars in fuel type L which were first registered on or after 1 January 2006.

**H**  %

**TABLE 2**

CO <sub>2</sub> emissions (g/km)	Column 1 (%)	Column 2 (%)	CO <sub>2</sub> emissions (g/km)	Column 1 (%)	Column 2 (%)	CO <sub>2</sub> emissions (g/km)	Column 1 (%)	Column 2 (%)
135*	15	18	170	22	25	205	29	32
140	16	19	175	23	26	210	30	33
145	17	20	180	24	27	215	31	34
150	18	21	185	25	28	220	32	35
155	19	22	190	26	29	225	33	35
160	20	23	195	27	30	230	34	35
165	21	24	200	28	31	235*	35	35

*\*These are the minimum and maximum CO<sub>2</sub> values for which different percentages apply. Use these values if the figure at box G is less than the minimum or greater than the maximum.*

**Stage 2** - calculate reductions for alternative fuel/power types *fuel type letters H, B and G only*

- fuel type H - insert 3% in box J
- fuel types B and G - insert 2% in box J

**J**  %

### Appropriate percentage

Go straight to section 6 – do not complete sections 5b, 5c or 5d

**H minus J**  
**N**  %

**5b** Cars registered on or after 1 January 1998 with an unrounded approved CO<sub>2</sub> emissions figure of 120 or less

For these 'qualifying low emissions cars', or QUALECs:

- enter 10% in box N for
  - all cars in fuel types B, C, G, H and P
  - cars in fuel type L which were first registered before 1 January 2006
- enter 13% in box N for
  - all cars in fuel type D
  - cars in fuel type L which were first registered on or after 1 January 2006

**Appropriate percentage**

Go straight to section 6 - do not complete sections 5c or 5d

**N**  %

**5c** Cars registered on or after 1 January 1998 without an approved CO<sub>2</sub> emissions figure

**Stage 1** - using table 3 below, work out the percentage to enter in box H

- use column 1 for:
  - all cars in fuel types C, G, H and P
  - cars in fuel type L which were first registered before 1 January 2006
- use column 2 for:
  - all cars in fuel type D
  - cars in fuel type L which were first registered on or after 1 January 2006
- for fuel type E, insert 15%
- for fuel type B, use section 5a (all such cars have CO<sub>2</sub> emissions figures)

**H**  %

Engine size of car (cc)	Column 1 %	Column 2 %
0 - 1400	15	18
1401 - 2000	25	28
over 2000	35	35
all rotary engines	35	35

**Stage 2** - calculate reductions for alternative fuel/power types *fuel type letters G, H and E only*

- fuel type E - insert 6% in box J
- fuel type H - insert 3% in box J
- fuel type G - insert 2% in box J

**J**  %

**Appropriate percentage**

Go straight to section 6 - do not complete section 5d

**H minus J**  
**N**  %

**5d** All cars registered before 1 January 1998

Enter the engine size, then work out the percentage to enter in box N

cc

Engine size of car (cc)	Percentage
0 - 1400	15
1401 - 2000	22
over 2000	32
all rotary engines	32

**Appropriate percentage**

**N**  %

**6 Calculate the car benefit for a full year**

Ignore any decimals when completing box P

**E x N**  
**P** £

**7 Make any deductions for days the car was unavailable**

If the car was available to the employee for the whole of the tax year, put the figure in box P into box S. If not, state the period for which the car was available

from  to

Total days for which the car was unavailable see P11D Guide and Booklet 480(2009)

**Q**

Deduction for unavailability round up to next whole number

**(P x Q)/365**  
**R** £

Car benefit for the period the car was available

**P minus R**  
**S** £

**8 Make any deductions for payments for private use**

Enter any required payments made for private use of the car in the year

**T** £

**Car benefit charge for 2008-09 for this car** (ignore any decimals)

Enter the figure at box U onto form P11D, at section F box 9

If the employee had more than one car available in the year, add together all the figures at box U on each working sheet, then transfer the total to form P11D, at section F box 9

**S minus T**  
**U** £

**9 Calculate the car fuel benefit charge if appropriate - see P11D Guide**

Car fuel benefit charge for the whole of this tax year

**£16,900 x N**  
**V** £

Calculate any required deductions

Days the car was unavailable from section 7

**Q**

If the provision of fuel was withdrawn and not reinstated later in the year, enter the date and complete box W, otherwise, go to box X

Date the provision of fuel was withdrawn if applicable

Additional days after fuel was withdrawn not already counted in box Q  
do not include the same day in both box Q and box W

**W**

Total days for which no car fuel benefit charge applies

**Q + W**  
**X**

Deduction round up to next whole number

**(V x X)/365**  
**Y** £

**Car fuel benefit charge for 2008-09 for this car**

Enter the figure at box Z onto form P11D, at section F box 10

If the employee had more than one car available in the year, add together all the figures at box Z on each working sheet, then transfer the total to form P11D, at section F box 10.

**V minus Y**  
**Z** £