

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
£	£	1.12 £

Description of asset

£

£

1.12 £

1A

B Payments made on behalf of employee

Description of payment

1.12 £

1A

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
£	£	1.13 £

£

£

1.13 £

1A

D Living accommodation

Cash equivalent of accommodation provided for employee, or his/ her family or household

Cash equivalent

1.14 £

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 2002-03 exempt rates)

Taxable amount

1.15 £

1A

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

Make and Model

Car 2

Date first registered

Approved CO2 emissions figure for cars registered on or after 1 January 1998 *Tick box if the car does not have an approved CO2 figure*

g/km

See P11D Guide for details of cars that have no approved CO2 figure

g/km

See P11D Guide for details of cars that have no approved CO2 figure

Engine size

cc

cc

Type of fuel or power used *Please use the key letter shown in the P11D Guide (2003)*

Dates car was available
Only enter a 'from' or 'to' date if the car was first made available and/or ceased to be available in 2002-03

From

to

From

to

List price of car *If there is no list price, or if it is a classic car, employers see booklet 480; employees see leaflet IR172*

Price of optional accessories fitted when car was first made available to the employee

Price of accessories added after the car was first made available to the employee

Capital contributions (maximum £5,000) the employee made towards the cost of car or accessories

Amount paid by employee for private use of the car

Cash equivalent of each car

Total cash equivalent of all cars available in 2002-03

1.16 £

1A

Cash equivalent of fuel for each car

Total cash equivalent of fuel for all cars available in 2002-03

1.17 £

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)		
Amount outstanding at 5 April 2002 or at date loan was made if later	£	£
Amount outstanding at 5 April 2003 or at date loan was discharged if earlier	£	£
Maximum amount outstanding at any time in the year	£	£
Total amount of interest paid by the borrower in 2002-03 – enter “NIL” if none was paid	£	£
Date loan was made in 2002-03 if applicable		
Date loan was discharged in 2002-03 if applicable		
Cash equivalent of loans after deducting any interest paid by the borrower	1.19 £	1A
	1.19 £	1A

I Private medical treatment or insurance

Private medical treatment or insurance

Cost to you

£

Amount made good or from which tax deducted

£

Cash equivalent

£

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

Services supplied to the employee

Cost to you

£

Amount made good or from which tax deducted

£

Cash equivalent

£

1A

L Assets placed at the employee's disposal

Description of asset

Annual value plus expenses incurred

£

Amount made good or from which tax deducted

£

Cash equivalent

£

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)

Description of other items

Cost to you

£

Amount made good or from which tax deducted

£

Cash equivalent

£

1A

Description of other items

£

£

£

£

Tax paid

Income tax paid but not deducted from director's remuneration

1.22 £

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

Travelling and subsistence payments (except mileage allowance payments for employee's own car - see box E)

Cost to you

£

Amount made good or from which tax deducted

£

Taxable payment

£

Entertainment (trading organisations read P11D Guide and then enter a tick or a cross as appropriate here)

£

£

£

£

General expenses allowance for business travel

£

£

£

£

Payments for use of home telephone

£

£

£

£

Non-qualifying relocation expenses (those not shown in sections J or N)

£

£

£

£

Description of other expenses

£

£

£

£