

**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)**

| 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 30 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 for employee's own vehicle, and passenger payments, in excess of maximum exempt amounts (See P11D Guide for 2002-03 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"/>                               |
| 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"/> to <input type="text"/>  | From <input type="text"/> to <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"/>                             |
| <b>Total cash equivalent of all cars available in 2002-03</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 2002-03</b>   |  | <b>1.17</b> £ <input type="text"/> <b>1A</b>       |

**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"/>                         |
| Date loan was discharged in 2002-03 if applicable                                      | <input type="text"/>                         | <input type="text"/>                         |
| Cash equivalent of loans after deducting any interest paid by the borrower             | <b>1.19</b> £ <input type="text"/> <b>1A</b> | <b>1.19</b> £ <input type="text"/> <b>1A</b> |

**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"/>                      | <b>1.21</b> £ <input type="text"/> <b>1A</b> |

**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"/>                      | <b>1.22</b> £ <input type="text"/> <b>1A</b> |

**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"/>                      | <b>1.22</b> £ <input type="text"/> <b>1A</b> |

**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"/>                      | <b>1.22</b> £ <input type="text"/> <b>1A</b> |
| Description of other items <input type="text"/>               | £ <input type="text"/> | £ <input type="text"/>                      | <b>1.22</b> £ <input type="text"/>           |
| Income tax paid but not deducted from director's remuneration |                        |   | <b>1.22</b> £ <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"/>                      | <b>1.23</b> £ <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"/>                      | <b>1.23</b> £ <input type="text"/> |
| General expenses allowance for business travel  | £ <input type="text"/> | £ <input type="text"/>                      | <b>1.23</b> £ <input type="text"/> |
| Payments for use of home telephone  | £ <input type="text"/> | £ <input type="text"/>                      | <b>1.23</b> £ <input type="text"/> |
| Non-qualifying relocation expenses (those not shown in sections J or N)   | £ <input type="text"/> | £ <input type="text"/>                      | <b>1.23</b> £ <input type="text"/> |
| Description of other expenses <input type="text"/>  | £ <input type="text"/> | £ <input type="text"/>                      | <b>1.23</b> £ <input type="text"/> |