



HM Revenue
& Customs

P11D Expenses and benefits 2016 to 2017

Make sure your entries are clear on both sides of the form.

Employer name

Employer PAYE reference

Employee name

Works number/department

National Insurance number

If a director tick here

Date of birth in figures (if known)

Gender M – Male F – Female

Note to employer

Fill in this return for a director or an employee for the year to 5 April 2017. Send the form to your HMRC office by 6 July 2017. Don't submit this form if you're registered as payrolled with HMRC. Go to www.gov.uk/guidance/paying-your-employees-expenses-and-benefits-through-your-payroll

Note to employee

Keep this form in a safe place. You'll need it to complete your 2016 to 2017 tax return if you get one. The box numberings on this form are the same as on the 'Employment' page of the tax return.

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"/>	£ <input type="text"/>	13 £ <input type="text"/> 1A

B	Payments made on behalf of employee	Cash equivalent
	Description of payment <input type="text"/>	15 £ <input type="text"/>
	Tax on notional payments made during the year not borne by employee within 90 days of 5 April 2017	15 £ <input type="text"/>

C	Vouchers and 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 (for qualifying childcare vouchers see section M of the P11D Guide)	£ <input type="text"/>	£ <input type="text"/>	12 £ <input type="text"/>

D	Living accommodation	Cash equivalent
	Cash equivalent of accommodation provided for employee, or his/her family or household	14 £ <input type="text"/> 1A

E	Mileage allowance and passenger payments	Taxable amount
	Amount of car and mileage allowances paid to employee for business travel in employee's own vehicle, and passenger payments, in excess of maximum exempt amounts (See P11D Guide for 2016 to 2017 exempt rates)	12 £ <input type="text"/>

F	Cars and car fuel	Car 1	Car 2
	Make and model	<input type="text"/>	<input type="text"/>
	Date first registered DD MM YY	<input type="text"/>	<input type="text"/>
	Approved CO ₂ emissions figure for cars registered on or after 1 January 1998 Tick box if the car doesn't have an approved CO ₂ figure	<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 Please use the key letter shown in the P11D Guide	<input type="text"/>	<input type="text"/>
	Dates car was available DD MM YY Don't complete the 'From' box if the car was available on 5 April 2016 or the 'To' box if it continued to be available on 6 April 2017	From <input type="text"/> to <input type="text"/>	From <input type="text"/> to <input type="text"/>
	List price of car Including car and standard accessories only: if there is no list price, or if it is a classic car, employers see booklet 480	£ <input type="text"/>	£ <input type="text"/>
	Accessories All non-standard accessories, see P11D Guide	£ <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"/>
	Date free fuel was withdrawn Tick if reinstated in year (see P11D Guide)	<input type="text"/> <input type="checkbox"/>	<input type="text"/> <input type="checkbox"/>
	Cash equivalent of each car	£ <input type="text"/>	£ <input type="text"/>

Total cash equivalent of all cars made available in 2016 to 2017	9 £ <input type="text"/> 1A
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Cash equivalent of fuel for each car	£ <input type="text"/>	£ <input type="text"/>
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Total cash equivalent of fuel for all cars made available in 2016 to 2017	10 £ <input type="text"/> 1A
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G Vans and van fuel			
Total cash equivalent of all vans made available in 2016 to 2017		9	£ <input type="text"/> 1A
Total cash equivalent of fuel for all vans made available in 2016 to 2017		10	£ <input type="text"/> 1A
H Interest-free and low interest loans			
If the total amount outstanding on all loans doesn't exceed £10,000 at any time in the year, there is no need to complete this section			
	Loan 1		Loan 2
Number of joint borrowers (if applicable)	<input type="text"/>		<input type="text"/>
Amount outstanding at 5 April 2016 or at date loan was made if later	£ <input type="text"/>		£ <input type="text"/>
Amount outstanding at 5 April 2017 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 2016 to 2017 (enter 'NIL' if none was paid)	£ <input type="text"/>		£ <input type="text"/>
Date loan was made in 2016 to 2017 (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 2016 to 2017 (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	15	£ <input type="text"/> 1A	15 £ <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"/>	= 11 £ <input type="text"/> 1A

J Qualifying relocation expenses payments and benefits			
Non-qualifying benefits and expenses go in sections M and N below			
Excess over £8,000 of all qualifying relocation expenses payments and benefits for each move		15	£ <input type="text"/> 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"/>	= 15 £ <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"/>	= 13 £ <input type="text"/> 1A

M 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"/>	= 15 £ <input type="text"/> 1A
Description of other items <input type="text"/>	£ <input type="text"/>	– £ <input type="text"/>	= 15 £ <input type="text"/>
Income Tax paid but not deducted from director's remuneration			15 £ <input type="text"/> 1A

N Expenses payments made 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 section E)	£ <input type="text"/>	– £ <input type="text"/>	= 16 £ <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"/>	= 16 £ <input type="text"/>
Payments for use of home telephone	£ <input type="text"/>	– £ <input type="text"/>	= 16 £ <input type="text"/>
Non-qualifying relocation expenses (those not shown in sections J or M)	£ <input type="text"/>	– £ <input type="text"/>	= 16 £ <input type="text"/>
Description of other expenses <input type="text"/>	£ <input type="text"/>	– £ <input type="text"/>	= 16 £ <input type="text"/>