

Note to employer

Use this form if the benefit(s) are provided under an optional remuneration arrangement. You don't 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 for the year 2017 to 2018 (that is 6 April 2017 to 5 April 2018).

A separate form is needed for each car provided to the director or employee during 2017 to 2018.

Read the 'P11D Guide' before you complete this form. It refers to paragraphs in booklet '480(2018)'.

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

We advise you to keep a copy of each completed Working Sheet as it could help you to deal with enquiries. You don't have to give a copy of the completed Working Sheet to the director or employee, or HM Revenue and Customs. But you must fill in forms 'P11D' and 'P11D(b) Return of Class 1A National Insurance contributions due' whether or not you use this form to calculate car and car fuel benefits.

To avoid completing P11D forms, payroll car and car fuel benefit for future tax years online. For more information, go to www.gov.uk/guidance/paying-your-employees-expenses-and-benefits-through-your-payroll

Employer details

Employer name

Employer PAYE reference

Employee details

Employee name

Surname

First name(s)

Works number or department

National Insurance number

| | | | | | |
|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <input type="text"/> |
|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|

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 2017 to 2018.

If more than one Working Sheet 2b 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 2018
- if the car is a classic car and was unavailable to the employee on 5 April 2018 then use the last day in the tax year 2017 to 2018 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 2018
- has a market value of at least £15,000
- has a market value which is higher than the original list or notional price (including accessories)

Price of the car including standard accessories

A £

2 Accessories

Price of all accessories read the 'P11D Guide' and booklet '480(2018)'

B £

Add together box A and box B to give the interim sum

C £ A + B

3 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 CO₂ emissions figure.

Approved CO₂ emissions figure, if the car has one unrounded, for example 188

D g/km

Enter the key letter (A or D) for the car's fuel or power type from table 1 below

| TABLE 1 | |
|------------|----------------------------------|
| Key letter | Car type |
| D | Diesel cars (all Euro standards) |
| A | All other cars |

Next step

For cars registered:

- on or after 1 January 1998 with an approved CO₂ emissions figure, go to section 3a
- on or after 1 January 1998 without an approved CO₂ emissions figure, go to section 3b
- before 1 January 1998, go to section 3c

3a Cars registered on or after 1 January 1998 with an approved CO₂ emissions figure

Approved CO₂ emissions figure in box D, if this exceeds the 2017 to 2018 relevant threshold of 95g/km it should be rounded down to the next lowest 5g/km, for example 188 to 185

E g/km

Using table 2 below, use the figure in box E to work out the percentage to enter in box F, use:

- column 1 for all cars in fuel type A
- column 2 for all cars in fuel type D

Appropriate percentage

Go to section 4 – don't complete section 3b or 3c

F %

| TABLE 2 | | | | | | | | |
|----------------------------------|--------------|--------------|----------------------------------|--------------|--------------|----------------------------------|--------------|--------------|
| CO ₂ emissions (g/km) | Column 1 (%) | Column 2 (%) | CO ₂ emissions (g/km) | Column 1 (%) | Column 2 (%) | CO ₂ emissions (g/km) | Column 1 (%) | Column 2 (%) |
| 0 to 50 | 9 | 12 | | | | | | |
| 51 to 75* | 13 | 16 | 130 | 25 | 28 | 175 | 34 | 37 |
| 76 to 94* | 17 | 20 | 135 | 26 | 29 | 180 | 35 | 37 |
| 95 | 18 | 21 | 140 | 27 | 30 | 185 | 36 | 37 |
| 100 | 19 | 22 | 145 | 28 | 31 | 190** | 37 | 37 |
| 105 | 20 | 23 | 150 | 29 | 32 | or more | | |
| 110 | 21 | 24 | 155 | 30 | 33 | | | |
| 115 | 22 | 25 | 160 | 31 | 34 | | | |
| 120 | 23 | 26 | 165 | 32 | 35 | | | |
| 125 | 24 | 27 | 170 | 33 | 36 | | | |

* Unrounded.

** This is the maximum CO₂ value for which a different percentage applies. Use this value if the figure in box E is greater than the maximum.

3b Cars registered on or after 1 January 1998 without an approved CO₂ emissions figure

Using table 3 below, work out the percentage to enter in box G, use:

- column 1 for all cars in fuel type A
- column 2 for all cars in fuel type D

Appropriate percentage

Go to section 4

G %

| Engine size of car (cc) | Column 1 % | Column 2 % |
|-------------------------|------------|------------|
| 0 to 1400 | 18 | 21 |
| 1401 to 2000 | 29 | 32 |
| over 2000 | 37 | 37 |
| all rotary engines | 37 | 37 |

3c All cars registered before 1 January 1998

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

cc

| Engine size of car (cc) | Percentage |
|-------------------------|------------|
| 0 to 1400 | 18 |
| 1401 to 2000 | 29 |
| over 2000 | 37 |
| all rotary engines | 37 |

Appropriate percentage

H %

4 The modified cash equivalent

Multiply the interim sum with appropriate percentage to give the modified cash equivalent of the car before any deductions for unavailability have been taken into account

C x F, G or H
I £

4a 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 I into box L. If not, state the period for which the car was available

from / / to / /

Total days for which the car was unavailable read the 'P11D Guide' and booklet '480(2018)'

J

Deduction for unavailability, round up to next whole number

(I x J)/365
K £

Modified cash equivalent of the car for the year

I minus K
L £

5 Amount foregone

Enter the amount foregone in respect of the car for the year

M £

Compare the amount in box M to box L. If the amount is:

- more, go to section 6
- less or the same, use form 'P11D Working Sheet 2' to work out the cash equivalent of the car in the normal way

6 Capital contributions

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

N £

Amount of deduction applicable

$N \times F, G \text{ or } H$
O £

Provisional sum

$M \text{ minus } O$
P £

7 Make any deductions for payments for private use

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

Q £

The relevant amount for car benefit charge for 2017 to 2018 for this car (ignore any decimals)

Enter the figure at box R 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 R on each working sheet, then transfer the total to form 'P11D', at section F box 9.

$P \text{ minus } Q$
R £

8 Calculate the car fuel benefit charge – if appropriate, read the 'P11D Guide'

Enter the amount foregone

S £

Car fuel benefit charge for the whole of this tax year

$£22,600 \times F, G \text{ or } H$
T £

Calculate any required deductions

U

Days the car was unavailable from section 4a.

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

Date the provision of fuel was withdrawn (if applicable)

/ /

Additional days after fuel was withdrawn not already counted in box U, don't include the same day in both box J and box V

V

Total days for which no car fuel benefit charge applies

$J + V$
W

Deduction round up to next whole number

$(T \times W) / 365$
X £

Car fuel benefit charge for 2017 to 2018 for this car

Compare the amount foregone at box S, with the car fuel benefit charge, box Y. Enter the greater figure in box Z.

$T \text{ minus } X$
Y £

Amount treated as earnings for the purpose of car fuel benefit

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.

Z £