

What are forms P11d and P9D?

They are declarations of benefits in kind receive by Directors and other employers.

Does everyone have to have one of these forms?

No, only those who fall within certain categories. Handley Evans & Co can advise you further if you provide tall the necessary details.

When do they have to be prepared and submitted?

These forms plus a Form P11D(b) declaration must be submitted to HM Revenue & Customs by 5th July following the end of the tax year.

So for 2019/20 they must be submitted by 5th July 2020.

Who pays the tax on the Benefits in Kind?

The person who has received the benefit in kind pays the tax either by being coded out or through self-assessment.

Who pays the National Insurance on Benefits in Kind?

Class 1A National Insurance is paid by the employer.

Who prepares the forms?

It is the employer's responsibility to prepare the forms but if asked to do so we will prepare them for our employer clients from information they provide to us and which we will ask them for. We provide the forms to our clients for them to peruse and sign before we send them to HM Revenue & Customs so that our clients know in advance what is being submitted.

Who Calculates the National insurance payable?

We calculate the Class 1A National Insurance, tell our clients how much it is and the due date by which it must be paid.

What information is needed to complete these forms?

The following check list is a guide to the information needed but as always we liaise with our clients to ask for what is needed in time to prepare and submit the forms

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CHECKLIST FOR P11D AND P9D COMPLETION
YEAR ENDED 5TH APRIL each year

1. Motor cars

(a) Copies of Form P46 (Car) submitted to date.

(b) Subject to (a), the following information for each car provided for private use :

- Name of employee or director.
- Make and model.
- Engine capacity.
- CO2 emission for the car
- Fuel type (Petrol, Diesel or Electric)
- List price when first registered including accessories (if known).
- Date when vehicle first registered.
- Period when vehicle available for use by director/employee.
- Whether private fuel is paid for by the company.
- Whether other motor expenses are paid for by the company.
- Did the director/employee make good any of expenditure mentioned above? If so, please provide details.

2. Vans made available for private use

For each employer owned van:

(a) Dates of availability to employees/directors for private purposes. (Journeys from home to place of work are private but following a change in the rules are now treated as merely incidental. However such things as regular trips to the Supermarket for the weekly shopping are very much counted as private use.

(b) Date when van first registered.

(c) Full details of all shared vans (i.e. dates and employees).

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3. Other vehicle expenses

- (a) Expenses paid in respect of an employee or director's private vehicle.
- (b) Mileage allowances paid including those paid within the fixed profit car scheme. Details of mileage allowances paid within a valid dispensation are not required to be included on form P11D but a note of the amount of these allowances paid during the tax year should be given to relevant employees who may wish to make a car expenses claim personally

4. Beneficial loans to employees and directors

If the total amount outstanding on all loans to any one employee or director is not more than **£5,000** at any time in the year, there is no need to complete Section H of form P11D. If this is not the case, then please supply details of the amounts outstanding at **6th April and the following 5th April**, together with details of all movements on the loan during the year. If any interest was paid by the director/employee to the employer in respect of the loan, please advise of the dates and amounts paid.

If any loans to employees or directors were written off during the year, please supply full details.

5. Private medical costs

The cost of any private medical insurance premiums and expenses paid for by the employer on behalf of any employee or director.

6. Any other Benefits in kind

To find out how Handley Evans & Co can help you with any declarations of Benefits in Kind you as an employer need to make contact us

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