This brief guide will help you complete:

- form P11D Expenses payments and benefits 2016 to 2017
- form P11D(b) Return of Class 1A National Insurance contributions due

You can complete and submit returns online using:

- PAYE Online for Employers
- Online end of Year Expenses and Benefits forms
- Electronic Data Interchange (EDI)

You might find it easier and quicker to file online. You can find more information about completing returns online, including a range of calculators to help speed up calculations of taxable amounts.

Go to www.gov.uk/business-tax/paye

You don't need to submit P11Ds for paid or reimbursed expenses.

You must also give the information to each director and relevant employee.

When don't you need a form P11D

You shouldn't complete a P11D if there are no taxable expenses payments or benefits to be returned for an individual or if the expenses and benefits have been taxed through your payroll.

PAYE settlement agreements and exempt payments

You need not show on form P11D expenses payments or benefits in kind covered by a PAYE settlement agreement, the exemption for paid or reimbursed expenses.

See booklet 480 chapter 2 and 4.

Section 1

The form P11D(b) is used to declare the amounts of Class 1A NICs you are due to pay for the year.

You must complete and sign a form P11D(b) if you are liable to return any expenses payments or benefits on form P11D.

If you don't receive a form, or if you need a replacement, contact your HMRC office.

The form P11D(b) is split into 4 sections:

Section 1 is the return of Class 1A NICs due for the year. See booklet CWG5(2017) paragraph 14.

Section 2 is the declaration covering the return of Class 1A NICs and expenses and benefits.

Section 3 provides important notes on the completion of the form.

Section 4 is for any adjustments necessary to the total benefits liable to Class 1A NICs as shown on forms P11D. See booklet CWG5(2017) paragraph 18.

Amount made good or from which tax has been deducted

In boxes with this heading on the form P11D enter any amounts which have been made good by the director or employee and/or from which tax has been deducted under PAYE. You'll need to make a corresponding adjustment to the total benefits reported on form P11D(b) if you enter an amount from which tax has been deducted under PAYE where the benefit is liable to Class 1A NICs.

Schedules and lists

See booklet 480 paragraph 25.6.

Where there is not enough space on form P11D to enter all the relevant information attach a separate schedule.

Effects of VAT

See booklet 480 paragraph 25.13. Include the full amount of VAT on form P11D whether or not it may be recovered in whole or in part by you from HMRC.

Penalties

See booklet 480 paragraphs 25.17 to 25.19 and CWG5(2017) paragraph 25. There are penalties for failing to make returns, or for careless or deliberately incorrect returns, on forms P11D and P11D(b).

The return date for both the P11D and P11D(b) for 2016 to 2017 is 6 July 2017.

As well as this brief guide, P11D provides important notes on the completion of form P11D(b) and a 1A symbol.

More help and guidance

As well as this brief guide, P11D Working Sheets, helpbooks and other guidance are available to help you complete P11Ds and the P11D(b).

You can view or download the full range of HMRC booklets, forms and guidance online, go to www.gov.uk/business-tax/paye or you can get copies from the Employer Orderline, phone 0300 123 1074.

P11D Working Sheets

There are working sheets to help you calculate the cash equivalent of benefits for:

- living accommodation
- cars and car fuel
- vans
- interest-free and low interest loans
- relocation expenses
- mileage allowance payments and passenger payments

Official rates of interest


More information

If you have any difficulties completing P11Ds or the P11D(b) you can:

- phone the Employer Helpline on 0300 200 3200
- contact your HMRC office

When do you need a form P11D?

By law, at the end of each tax year you must give HMRC particulars of any expenses payments, benefits and facilities provided to each employee or director.

You must also include any expenses payments, benefits or facilities provided to members of the director’s or employee’s family or household.

For most purposes ‘family or household’ is defined as the employee’s spouse or civil partner, sons and daughters and their spouses or civil partners, his or her parents, servants, dependants, and guests.

See booklet 480 paragraph 1.22.

Please use a separate form P11D for each director or relevant employee.

You don't need to submit P11Ds for paid or reimbursed expenses and benefits.

For more information go to www.gov.uk/guidance/paying-your-employees-expenses-and-benefits-through-your-payroll

Manual versions of the returns are available from the Employer Orderline, to get these phone 0300 123 1074.

You can find more detailed information on completing the returns in the booklets (which are also on the internet):

- 480(2017) Expenses and benefits – A tax guide
- CWG2(2017) Employer Further Guide to PAYE and NICs
- CWG5(2017) Class 1A National Insurance contributions on benefits in kind

Class 1A National Insurance contributions

Employers are required to pay Class 1A National Insurance contributions (NICs) on most benefits. These are identified throughout this guide under sections which have a brown heading and a 1A symbol.

P11D Guide 2016 to 2017

As well as this brief guide, P11D Working Sheets, helpbooks and other guidance are available to help you complete P11Ds and the P11D(b).

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For most purposes ‘family or household’ is defined as the employee’s spouse or civil partner, sons and daughters and their spouses or civil partners, his or her parents, servants, dependants, and guests.

See booklet 480 paragraph 1.22.

Please use a separate form P11D for each director or relevant employee.

You must also give the information to each director and relevant employee.

When don't you need a form P11D

You shouldn't complete a P11D if there are no taxable expenses payments or benefits to be returned for an individual or if the expenses and benefits have been taxed through your payroll.

PAYE settlement agreements and exempt payments

You need not show on form P11D expenses payments or benefits in kind covered by a PAYE settlement agreement, the exemption for paid or reimbursed expenses.

See booklet 480 chapter 2 and 4.

When do you need a form P11D(b)

The form P11D(b) is used to declare the amounts of Class 1A NICs you are due to pay for the year.

You must complete and sign a form P11D(b) if you are liable to return any expenses payments or benefits on form P11D.

If you don't receive a form, or if you need a replacement, contact your HMRC office.

The form P11D(b) is split into 4 sections:

Section 1 is the return of Class 1A NICs due for the year. See booklet CWG5(2017) paragraph 14.

Section 2 is the declaration covering the return of Class 1A NICs and expenses and benefits.

Section 3 provides important notes on the completion of the form.

Section 4 is for any adjustments necessary to the total benefits liable to Class 1A NICs as shown on forms P11D. See booklet CWG5(2017) paragraph 18.

Amount made good or from which tax has been deducted

In boxes with this heading on the form P11D enter any amounts which have been made good by the director or employee and/or from which tax has been deducted under PAYE. You'll need to make a corresponding adjustment to the total benefits reported on form P11D(b) if you enter an amount from which tax has been deducted under PAYE where the benefit is liable to Class 1A NICs.

Schedules and lists

See booklet 480 paragraph 25.6.

Where there is not enough space on form P11D to enter all the relevant information attach a separate schedule.

Effects of VAT

See booklet 480 paragraph 25.13. Include the full amount of VAT on form P11D whether or not it may be recovered in whole or in part by you from HMRC.

Penalties

See booklet 480 paragraphs 25.17 to 25.19 and CWG5(2017) paragraph 25. There are penalties for failing to make returns, or for careless or deliberately incorrect returns, on forms P11D and P11D(b).

The return date for both the P11D and P11D(b) for 2016 to 2017 is 6 July 2017.

Assets transferred (cars, property, goods or other assets) 1A

See booklet 480 chapter 6.

Enter, as appropriate:

- the market value of the asset at the date of transfer
- a figure based on the cost to you

Payments made on behalf of the employee

See booklet 480 chapter 26.

Enter any amounts that your employee should have paid, but you paid instead.

Tax on notional payments

PAYE applies to employment income taxable under new Part 7A ITEPA 2003 (certain income provided through third party arrangements), provided in the form of a cash voucher, or a readily convertible asset, or vouchers and credit tokens which are used to acquire such assets or are themselves readily convertible to cash.

PAYE also applies to employment income paid by an intermediary of the employer.

Enter tax on such notional payments not recouped from the director/employee within 90 days of the end of the tax year.

Vouchers and credit cards

Enter the total of:

- the cost to you of providing any vouchers (including season tickets) which can be exchanged for money, goods or services
- any extra cost to you in providing the money, goods or services for which the vouchers are exchanged
• all expenses and other payments met by
credit cards you provided, except
- expenses directly in connection with
the car(s) at section F
- expenses more appropriate to section N
Don’t include any vouchers, such as cash
vouchers, which have suffered tax under
PAYE (see part B).

D Living accommodation

See booklet 480 chapter 21.
Enter the cash equivalent of the living
accommodation provided for the director
or employee or his or her family or household
by reason of the employment.
The value to be used in calculating the
cash equivalent is the gross value for
rating which applied before the
Community Charge was introduced. If the
accommodation is rented, use the amount
of rent payable (including any amount
attributed in respect of a lease premium)
instead of the gross rateable value. If
the property didn’t have a gross rateable
value, use your estimate of what the gross
rateable value would have been if rates had
continued. Different rules apply in Scotland.
See booklet 480 paragraph 21.9.
If the total cost of the accommodation
and any improvements was less than £75,000,
the cash equivalent will be the greater of
the gross value for rating and the total of
any rent payable by the employer and any
amount attributed in respect of a lease
premium, less any rent the employee pays.
See booklet 480 paragraphs 21.11 to 21.12
for how to calculate the benefit if a lease
premium is payable.
If the accommodation cost more than
£75,000 (including improvements), see
booklet 480 paragraphs 21.13 to 21.15
for how to calculate the benefit.
The value of living accommodation is
exempt from tax and Class 1A NICs in
some circumstances. If the value of the
accommodation is exempt, don’t return a
cash equivalent figure on the P11D. See
booklet 480 paragraphs 21.2 to 21.3.

E Mileage allowance payments/
passenger payments

See booklet 480 chapter 16.
Enter the excess over and above the
approved amount for each, which is exempt
from tax.
For mileage allowance payments, the
approved amount is the number of business
miles travelled (other than as a passenger)
multiplied by the appropriate rate(s) for the
kind of vehicle used - see the table.
Approved mileage allowance payments
can only be made for travel in the
employee’s own vehicle. For passenger
payments, the approved amount is the
number of miles of business travel by car
or van for which a passenger is carried
and for which passenger payments are
made, multiplied by 5 pence per mile per
passenger. Passenger payments can be paid
for a company car or van as well as for the
employee’s own vehicle.

F Cars and car fuel

Car benefit charge
See booklet 480 chapters 11, 12, 15 and
appendix 1.
Give details of cars made available for
private use and the total car benefit charge.
The list price of a car will usually be the UK
list price of the car on the day before
the date of first registration, including VAT, car
tax (where appropriate), delivery charges
and number plates. If the car had no list
price when it was first registered, use the
notional price. This is the price that might
reasonably be expected to be the car’s
list price if its manufacturer, importer or
distributor had published a list price for
an equivalent car for single retail sale
in the UK.
Accessories must be added at their list price
including VAT, fitting and delivery charges:
any optional accessories with the car
when it was first made available to the
director/employee, whether or not they
were available at any time in this tax year
any accessories added to the car after it
was first made available to the employee
provided they were added after (31 July
1993) and had a price of £100 or more
Capital contributions (payments made by
the director/employee towards the cost
of the car and accessories) are deducted
from the price of the car and accessories
(maximum deduction £5,000).
This figure is multiplied by the ‘appropriate
percentage’ to give the car benefit
charge for a full tax year. The appropriate
percentage for cars registered on or after
1 January 1998 depends on the carbon
dioxide (CO₂) emissions of the car and the
type of fuel used. You must enter the
appropriate key letter from the table below
to denote the type of fuel/power used in
each car.

G Vans and van fuel

Van benefit charge
The van benefit charge is £3,170 for 2016
to 2017. The charge is reduced for periods
when a van is unavailable. Any payments
by the director or employee which are
required to use the van for private use and
have been paid in 2016 to 2017 are then
deducted. If 2 or more directors/employees
share private use of the van, the standard
charge for each should be reduced on a
just and reasonable basis.

<table>
<thead>
<tr>
<th>Engine size</th>
<th>Registered before 1/1/98</th>
<th>Registered after 1997 with no approved CO₂ figure*</th>
</tr>
</thead>
<tbody>
<tr>
<td>0-1400cc</td>
<td>16%</td>
<td>16%</td>
</tr>
<tr>
<td>1401-2000cc</td>
<td>27%</td>
<td>27%</td>
</tr>
<tr>
<td>over 2000cc</td>
<td>37%</td>
<td>37%</td>
</tr>
</tbody>
</table>

*Note: a small number of cars will not have an approved CO₂ emissions figure. These will probably be rare or one-off
models of cars, or cars imported from outside the European Union. Supplements and reductions for the type of fuel also
apply to these cars, but not to those first registered before 1998.

If the car was unavailable for part of the
tax year the car benefit charge for that car
is reduced proportionately. Then any
payments by the director or employee
which are required for private use and
have been paid in 2016 to 2017 are then
deducted.
Full details, including the separate rules
for calculating the benefit of cars which
run on alternative fuels and classic cars are
explained in chapter 12 of booklet 480. It
covers the common rules on determining
the prices used for tax purposes, finding
the approved CO₂ emissions figure and
deciding the appropriate percentage. It also
covers the special rules for disabled drivers.

Car fuel benefit charge
See booklet 480 chapter 13.
No benefit charge will arise if:
• fuel was provided solely for
business travel
• the director/employee was required to
make good the whole of the cost of the
fuel used for private motoring (including
travel between home and work) and
actually did so
• a mileage allowance was paid covering
no more than the cost of fuel used on
business travel - if an allowance was
paid which covered all costs for private
travel, for example between home and
work, a car fuel benefit charge will arise
if the provision of free fuel is withdrawn,
the benefit charge is reduced in proportion
of the number of days the car is available
after the date of withdrawal. There is no
reduction if free fuel is reinstated later in
the tax year.
Enter the total car fuel benefit charge
for all cars available. Remember that the
type of fuel/power used must be entered
whether or not a car fuel benefit
charge applies.

<table>
<thead>
<tr>
<th>Key letter</th>
<th>Fuel or power type description</th>
</tr>
</thead>
<tbody>
<tr>
<td>D</td>
<td>Diesel cars (all Euro standards)</td>
</tr>
<tr>
<td>A</td>
<td>All other cars</td>
</tr>
</tbody>
</table>

The appropriate percentage for cars
registered before 1 January 1998 and cars
registered on or after that date with no
approved CO₂ emissions figure is based on
the car’s engine size.
If the employees sharing the van are members of the same family or household and one of them is in an excluded employment, the fact that the van is available to that person is to be disregarded when making the sharing reduction to the benefit charge on the other employee(s). Go to www.gov.uk/expenses-and-benefits-company-vans

Van fuel benefit charge
See booklet 480 chapter 13.
The van fuel benefit charge is £598 for 2016 to 2017. This is charged on all vans when any private fuel is provided and the van fuel benefit charge (before any reductions) is more than £0. Apart from this, and the way in which the van fuel benefit charge is reported, the rules in section F under Car fuel benefit charge apply equally to the van fuel benefit charge.

H Interest-free, low interest and notional loans
You don’t have to report on form P11D loans used wholly for a qualifying purpose. (As a guide to whether a loan is a qualifying loan see booklet 480 appendix 5.)

See booklet 480 chapter 17.
Enter the cash equivalent for each non-qualifying loan separately. But if you’re a close company making loans to a director you may elect to treat all such loans which are in the same currency and which are owing at the same time as one loan. You make the election by showing the loans as a single loan on the form P11D. If you make any election the director will be bound by it.
Enter details of loans made to, or arranged for, a director/employee (or any of his/her relatives) on which no interest was paid or on which the amount of interest paid was less than interest paid at the official rate (see booklet 480 appendix 4). For loans in currencies other than sterling, indicate the currency. Form P11D(INT) has details of the official rates and can be ordered from the Employer Orderline.

Only put an entry in the box for ‘Number of joint borrowers’ if there are any other joint borrowers for whom you are completing a P11D for the (shared) benefit of the same loan. The number to enter in the box is the number of joint borrowers between whom the total cash equivalent is shared. The total amount of the loan is not affected by the number of joint borrowers. In all cases show the full amount of the loan.

Include the annual ‘notional loan’ benefits under Section 446S Income Tax (Earnings and Pensions) Act 2003 for shares acquired by the director/employee at undervalue and partly paid shares.

But don’t include Section 446U discharges of such notional loans. These need to be returned separately on employers return form 42.

For more information see:
• booklet 480 chapter 23
• the HMRC website, go to www.gov.uk/business-tax/employment-related-securities

If you know that the total amount outstanding on all loans, or all non-qualifying loans does not exceed £10,000 in 2015 to 2017, you should disregard such loans when completing section H of form P11D.

Note that a loan made by a person other than the employer may in some cases fall within the rules in new Part 7A ITEPA 2003 on employment income provided through third party arrangements and PAYE will apply to such amounts. See booklet 480 paragraph 1.26.

Up-to-date details of the official rate of interest (including average rate of interest for each tax year) are available on the HMRC website. Go to www.gov.uk/government/publications/rates-and-allowances-beneficial-loan-arrangements-hmrc-official-rates

I Private medical treatment or insurance
Enter the cost of all medical and dental expenses arranged and paid by you and all premiums paid for insurance against such treatment.
If you paid medical or dental expenses, or insurance against such treatment, arranged by your employee, enter the amount you paid at section B.

J Qualifying relocation expenses payments and benefits
See booklet 480 chapter 5 and appendix 7 and CWG5(2017) paragraph 32.
Enter the excess over £8,000 of the total amount of all qualifying:
• expenses payments (the gross amount)
• benefits (cost to you as the employer less anything paid towards the cost by the director/employee)
• provided accommodation

Qualifying expenses and benefits are those which are:
• exempt, see booklet 480 appendix 7 paid by the ‘relevant day’ and meet the other qualifying conditions, see booklet 480 chapter 5

Exempt costs include many of the normal costs of relocation, such as estate agents’ and legal fees, stamp duty, house-hunting visits and removal costs.

If you have difficulty in valuing any benefits for the purpose of calculating the excess over £8,000, discuss the details with your HMRC office before you complete form P11D.

Remember that the £8,000 limit applies to the whole relocation not just to qualifying expenses, benefits and so on provided this year. If there were qualifying items for this director/employee last year, include them when working out whether there is an excess over £8,000. For non-qualifying relocation costs, see boxes M and N.

K Services supplied
Enter the additional cost of any services supplied where the contract is between you and the service supplier.

Some employer provided services (whether on premises occupied by the employer or elsewhere) are exempt from charge where the private use of the service is not significant in the context of its use by the employee in performing their duties. See booklet 480 chapter 5.

L Assets placed at the employee’s disposal
See booklet 480 paragraph 6.7 and CWG5(2017) paragraph 13.
Enter the annual value of the use of the asset (or the rent or hire charge if this was greater).

Some employer provided assets (whether on premises occupied by the employer or elsewhere) are exempt from charge where the private use of the asset is not significant in the context of its use by the employee in performing his or her duties. Certain types of benefits such as the use of vehicles (including boats and aeroplanes) are excluded from the exemption. See booklet 480 chapter 5.

Equipment provided to employees with a disability
There is no taxable benefit if an employer provides equipment (for example, a wheelchair or hearing aid) to an employee with a disability to enable the employee to take up or retain work, and where the employee also uses the equipment for significant private use.

M Other items
Enter the following benefits in the brown box with the Class 1A indicator

Subscriptions
See CWG5(2017) paragraph 30 and booklet 480 paragraph 25.16.
Enter details of fees and subscriptions arranged for and paid by you or on your behalf. Include initial and annual subscriptions to clubs catering for leisure or sporting activities and so on.

See section N if the fee or subscription was:
• arranged by the employee and was paid by you or on your behalf
• paid to a professional body or learned society related to the employment

Educational assistance
See booklet 480 chapter 18.
Enter the cost of educational assistance provided where the contract is between you and the provider of the benefit. Include the value of scholarships awarded to children because of their parents’ employment. Don’t include relevant payments for qualifying retraining courses (as defined by Section 311, ITEPA 2003).

Non-qualifying relocation benefits and expenses payments
See CWG5(2017) paragraph 32.

Benefits
Enter all relocation benefits (cost to you as the employer less anything paid towards the cost by the employee), which are:
• not exempt (not listed in booklet 480 appendix 7)
• not paid by the ‘relevant day’ or which fail one of the other qualifying conditions.

See booklet 480 chapter 5.
If you have any difficulty valuing any benefits consult your HMRC office with details before you complete the form P11D.

**Expenses**

Include here any relocation expenses payments (gross amounts less any amount from which tax is deducted), which are exempt expenses (listed in booklet 480 appendix 7) but which were paid after the ‘relevant day’ or which fail one of the other qualifying conditions see booklet 480 chapter 5.

Non-qualifying relocation expenses which are not exempt expenses (not listed in booklet 480 appendix 7) should be entered at section N.

A beneficial bridging loan given to an employee as part of a relocation package will not qualify for relief under Section 271 ITEPA 2003. But some alternative relief may be due to the director/employee under Section 288 ITEPA 2003 if qualifying relocation expenses and benefits total less than £8,000. See booklet 480 chapter 5.

**Incidental overnight expenses**

See booklet 480 chapter 8 and appendix 8 and booklet CWG5(2017) paragraph 31.

**Prescribed limits**

Normally payments of expenses of a personal nature are taxable. However where such payments are made to employees staying away from home overnight on business, they are exempt so long as the travel to which they relate itself qualifies for relief and provided the amounts involved are within the prescribed limits. These limits (which include VAT) are £5 per night for overnight stays anywhere within the UK and £10 per night for overnight stays outside the UK.

If incidental expenses consist of different elements (for instance, a cash payment and a benefit in kind) the different elements must be aggregated to determine whether the prescribed limits have been exceeded.

If you make payments for incidental overnight expenses which are over the limits, the whole amount (not just the excess) is liable to tax and National Insurance contributions (NICs) under the normal rules.

You only need to include an amount in box M if part or all of such a payment consists of a benefit in kind.

**Employer provided childcare**

The following are exempt from tax and NICs and need not be shown on form P11D:

- places made available in a nursery provided by the employer
- other qualifying or directly contracted childcare up to the exempt amount for the employee
- childcare vouchers that can be exchanged for qualifying childcare up to the exempt amount

Relevant exempt amount

If your employee joined your scheme on or before 5 April 2011 the first £55 per week will be exempt from tax or NICs. For employees who join your scheme on or after 6 April 2011 there are reduced exempt amounts for higher earners.

For more information, go to www.gov.uk/government/publications/employer-supported-childcare or see booklets:

- 480, chapters 5 and 6 and appendix 11
- CWG5(2017), paragraph 29

You should enter on the P11D:

- the whole cost of providing non-qualifying childcare
- the cost of providing qualifying childcare that exceeds the relevant exempt amount for the employee - only enter the excess over the relevant exempt amount

Where childcare vouchers are used, enter the excess in box C. Otherwise use box M.

**Other benefits**

Enter details of expenses incurred in, or in connection with, the provision for the director/employee of any benefits or facilities of whatever nature not returned under any previous heading where the contract to provide the benefit was between you and the provider.

**Income tax paid to HMRC**

See booklet 480 chapter 19.

Enter the amount of Income Tax paid to HMRC in the year which the company failed to deduct from remuneration paid to a director, irrespective of the year in which that remuneration was paid. Exclude any tax on notional payments you have already entered in section B.

**Expenses payments made on behalf of the employee**

Take care not to enter amounts that are entered in section C ‘Vouchers and credit cards’.

**Travelling and subsistence payments**

See booklet 480 chapters 8, 9 and 10.

Enter the total non-exempt expenses reimbursed on fares, hotels, meals, and so on including travel between home and a permanent workplace for UK employments and employments performed wholly outside the UK (not included above).

**Entertainment**

See booklet 480 chapter 20.

Enter all payments made exclusively for entertaining including:

- the amount of any round sum allowance
- sums reimbursed
- specific allowances for entertaining
- sums paid to third persons

If you carry on a trade, business, profession or vocation for the director/employee of any benefits or facilities of whatever their nature not returned under any previous heading.

**Trading organisations other than tonnage tax companies**

If you carry on a trade, business, profession or vocation:

- tick the box if any of the expenses payments have been, or will be, disallowed in your business’s tax computations
- put a cross in the box if none of the expenses payments have been, or will be, disallowed in your business’s tax computations

**Tonnage Tax companies**

Tick the box if you have elected for your company’s profits to be calculated in accordance with paragraph 4, Schedule 22 Finance Act 2000.

**Home phone**


Enter any amounts reimbursed in connection with a phone at the home of the employee where the employee contracted directly with the supplier.

If you contracted with the supplier to provide a home phone to your employee, enter any expenses paid by you at sections K, L or M (brown box).

**Other non-qualifying relocation expenses payments**

See booklet 480 chapter 5 and appendix 7 and booklet CWG5(2017) paragraph 32.

Enter any amounts that your employees should have paid, but you paid instead, in connection with a relocation, where the expense was not an exempt expense (not listed in booklet 480 appendix 7).

**Incidental overnight expenses**

See booklet 480 chapter 8 and appendix 8 and booklet CWG5(2017) paragraph 31.

See the box under ‘Incidental overnight expenses’ at section M above for details of prescribed limits.

Enter details in box N of incidental expenses payments exceeding the prescribed limits which are made up of a cash payment, non-cash vouchers or a credit card payment.

**Other expenses**

Enter details of expenses incurred in, or in connection with, the provision for the director/employee of any benefits or facilities of whatever their nature not returned under any previous heading.