Note to employer

Use this form if the benefits are provided under an optional remuneration arrangement. You do not 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 2020 to 2021 (that is 6 April 2020 to 5 April 2021).

A separate form is needed for each car provided to the director or employee during 2020 to 2021.

Read the ‘P11D Guide’ before you complete this form. It refers to paragraphs in tax guide ‘480 (2021)’.

We advise you to keep a copy of each completed working sheet as it could help you to deal with enquiries.

<table>
<thead>
<tr>
<th>Employer details</th>
<th>Employee details</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employer name</td>
<td>Surname</td>
</tr>
<tr>
<td>Employer PAYE reference</td>
<td>First names</td>
</tr>
<tr>
<td></td>
<td>Works number or department</td>
</tr>
<tr>
<td></td>
<td>National Insurance number</td>
</tr>
</tbody>
</table>

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 2020 to 2021.

If more than one working sheet 2b is completed for this employee, enter the number of sheets here

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 2021
- if the car is a classic car and was unavailable to the employee on 5 April 2021 then use the last day in the tax year 2020 to 2021 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 2021
- 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

Accessories

Price of all accessories read the ‘P11D Guide’ and tax guide ‘480 (2021)’

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

A £

B £

A + B £
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

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

<table>
<thead>
<tr>
<th>Key letter</th>
<th>Car type</th>
</tr>
</thead>
<tbody>
<tr>
<td>F</td>
<td>Diesel cars which meet Euro 6d standard</td>
</tr>
<tr>
<td>D</td>
<td>All other diesel cars</td>
</tr>
<tr>
<td>A</td>
<td>All other cars</td>
</tr>
</tbody>
</table>

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

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 2020 to 2021 relevant threshold of 55g/km it should be rounded down to the next lowest 5g/km, for example 128 to 125.

Approved zero emission mileage if box E(i) is between 1 to 50 g/km (inclusive). This is the maximum distance in miles, for which the car can be driven in electric mode without recharging the battery.

Using table 2 below, use the date the car was first registered, the figure in box E(i) (CO₂) and if applicable box E(ii) (zero emission mileage) to work out the percentage to enter in box F, use:

for cars registered before 6 April 2020
- column 1 for all cars in fuel type A and F
- column 2 for all cars in fuel type D

for cars registered from 6 April 2020
- column 3 for all cars in fuel type A and F
- column 4 for all cars in fuel type D

Appropriate percentage

Go to section 4 - do not complete section 3b or 3c.

<table>
<thead>
<tr>
<th>CO₂ emissions (g/km)</th>
<th>Electric range (miles)</th>
<th>Column 1 (%)</th>
<th>Column 2 (%)</th>
<th>Column 3 (%)</th>
<th>Column 4 (%)</th>
<th>CO₂ emissions (g/km)</th>
<th>Column 1 (%)</th>
<th>Column 2 (%)</th>
<th>Column 3 (%)</th>
<th>Column 4 (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>0 to 0</td>
<td></td>
<td>0</td>
<td>4</td>
<td>0</td>
<td>4</td>
<td>100</td>
<td>25</td>
<td>29</td>
<td>23</td>
<td>27</td>
</tr>
<tr>
<td>1 to 50*</td>
<td>130 and above</td>
<td>2</td>
<td>6</td>
<td>0</td>
<td>4</td>
<td>105</td>
<td>26</td>
<td>30</td>
<td>24</td>
<td>28</td>
</tr>
<tr>
<td>1 to 50*</td>
<td>70 to 129</td>
<td>5</td>
<td>9</td>
<td>3</td>
<td>7</td>
<td>110</td>
<td>27</td>
<td>31</td>
<td>25</td>
<td>29</td>
</tr>
<tr>
<td>1 to 50*</td>
<td>40 to 69</td>
<td>8</td>
<td>12</td>
<td>6</td>
<td>10</td>
<td>115</td>
<td>28</td>
<td>32</td>
<td>26</td>
<td>30</td>
</tr>
<tr>
<td>1 to 50*</td>
<td>30 to 39</td>
<td>12</td>
<td>16</td>
<td>10</td>
<td>14</td>
<td>120</td>
<td>29</td>
<td>33</td>
<td>27</td>
<td>31</td>
</tr>
<tr>
<td>1 to 50*</td>
<td>&lt;30</td>
<td>14</td>
<td>18</td>
<td>12</td>
<td>16</td>
<td>125</td>
<td>30</td>
<td>34</td>
<td>28</td>
<td>32</td>
</tr>
<tr>
<td>51 to 54*</td>
<td></td>
<td>15</td>
<td>19</td>
<td>13</td>
<td>17</td>
<td>130</td>
<td>31</td>
<td>35</td>
<td>29</td>
<td>33</td>
</tr>
<tr>
<td>55</td>
<td></td>
<td>16</td>
<td>20</td>
<td>14</td>
<td>18</td>
<td>135</td>
<td>32</td>
<td>36</td>
<td>30</td>
<td>34</td>
</tr>
<tr>
<td>60</td>
<td></td>
<td>17</td>
<td>21</td>
<td>15</td>
<td>19</td>
<td>140</td>
<td>33</td>
<td>37</td>
<td>31</td>
<td>35</td>
</tr>
<tr>
<td>65</td>
<td></td>
<td>18</td>
<td>22</td>
<td>16</td>
<td>20</td>
<td>145</td>
<td>34</td>
<td>37</td>
<td>32</td>
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<td>70</td>
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<td>17</td>
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<td>150</td>
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<td>18</td>
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<td>155</td>
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<td>37</td>
<td>34</td>
<td>37</td>
</tr>
<tr>
<td>80</td>
<td></td>
<td>21</td>
<td>25</td>
<td>19</td>
<td>23</td>
<td>160</td>
<td>37</td>
<td>37</td>
<td>35</td>
<td>37</td>
</tr>
<tr>
<td>85</td>
<td></td>
<td>22</td>
<td>26</td>
<td>20</td>
<td>24</td>
<td>165</td>
<td>37</td>
<td>37</td>
<td>36</td>
<td>37</td>
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<tr>
<td>90</td>
<td></td>
<td>23</td>
<td>27</td>
<td>21</td>
<td>25</td>
<td>170** or more</td>
<td>37</td>
<td>37</td>
<td>37</td>
<td>37</td>
</tr>
<tr>
<td>95</td>
<td></td>
<td>24</td>
<td>28</td>
<td>22</td>
<td>26</td>
<td>**</td>
<td>37</td>
<td>37</td>
<td>37</td>
<td>37</td>
</tr>
</tbody>
</table>

* Unrounded.
** This is the maximum CO₂ value for which a different percentage applies.
Use this value if the figure in box E(i) is greater than the maximum.
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 and F
• column 2 for all cars in fuel type D

**Appropriate percentage**

Go to section 4

<table>
<thead>
<tr>
<th>Engine size of car (cc)</th>
<th>Column 1</th>
<th>Column 2</th>
</tr>
</thead>
<tbody>
<tr>
<td>0 to 1400</td>
<td>24</td>
<td>28</td>
</tr>
<tr>
<td>1401 to 2000</td>
<td>35</td>
<td>37</td>
</tr>
<tr>
<td>Over 2000</td>
<td>37</td>
<td>37</td>
</tr>
<tr>
<td>All rotary engines</td>
<td>37</td>
<td>37</td>
</tr>
</tbody>
</table>

All cars registered before 1 January 1998

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

<table>
<thead>
<tr>
<th>Engine size of car (cc)</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>0 to 1400</td>
<td>24</td>
</tr>
<tr>
<td>1401 to 2000</td>
<td>35</td>
</tr>
<tr>
<td>over 2000</td>
<td>37</td>
</tr>
<tr>
<td>all rotary engines</td>
<td>37</td>
</tr>
</tbody>
</table>

**Appropriate percentage**

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

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

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, give the dates the car was available

<table>
<thead>
<tr>
<th>from</th>
<th>to</th>
</tr>
</thead>
</table>

Total days the car was unavailable read the ‘P11D Guide’ and tax guide ‘480 (2021)’

Deduction for unavailability round up to next whole number

Modified cash equivalent of the car for the year

Amount foregone

Enter the amount foregone for this car, for the year

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

Amount of deduction applicable for a full year

Multiply the result from box O by the availability factor

The availability factor is given by the formula \[ \frac{Y - U}{Y} \]

Where \( Y \) is the number of days in the tax year and \( U \) is the number of days in the tax year the car is unavailable.

The result to be entered in box P is the amount of the capital contribution allowed in the year

Provisional sum

7 **Make any deductions for payments for private use**

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

**The relevant amount for car benefit charge for 2020 to 2021 for this car** (ignore any decimals)

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

8 **Calculate the car fuel benefit charge - if appropriate, read the ‘P11D Guide’**

Enter the amount foregone

Car fuel benefit charge for the whole of this tax year

Calculate any required deductions

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 W, otherwise, go to box X

Date the provision of fuel was withdrawn if applicable

Additional days after fuel was withdrawn not already counted in box V, do not include the same day in both box J and box W

Total days that no car fuel benefit charge applies

Deduction round up to next whole number

**Car fuel benefit charge for 2020 to 2021 for this car**

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

**Amount treated as earnings for the purpose of car fuel benefit**

Enter the figure at box AA 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 AA on each working sheet, then transfer the total to form ‘P11D’, at section F box 10.