

Annex One: Review of Employee Benefits and Expenses

Quick Win	Timeframe	Detail
7	implemented	Reimbursement of car fuel where the employee contributes
23	implemented	Improved employer guidance for both termination payments and form P45
29	implemented	A facility to re-submit benefits forms (PD11 and PD11b) online
43	implemented	A link to HMRC's website guidance when new employers first register
14	Jan 2014	Better guidance on what qualifies for subsistence expenses
32	Jan 2014	Better guidance on what qualifies as allowable expenses
34	Jan 2014	Improvements in web-site cross referencing; keeping 'what's new 'up to date
35	Jan 2014	Simplify rules by providing a list of standard items and conditions that always qualify for dispensation
37	Jan 2014	Make clear that overseas and non-domiciled employees can be included within a PAYE Settlement Agreement.
38	Jan 2014	Publicise the online dispensation process for all employers
39	Jan 2014	Employers will be able to make adjustments Online up to 6 July after the end of the tax year to account for re-imburements by employees of fuel used for private motoring in a company car.
40	Jan 2014	Improve guidance on the availability of PAYE Settlement Agreements and dispensations
42	Jan 2014	Employers will be able to use form P46 when a car is replaced
2	This Parliament	Review the list of employments where accommodation is customary
11	This Parliament	Publish a list of benefits (and value limits) HMRC consider to be trivial
16	This Parliament	Update booklet 490 to fit modern working patterns
17	This Parliament	Publish guidance on temporary workplace rules for phased projects
19, 28, 30	This Parliament	Streamlining guidance and improving (PD11) forms used to notify employee benefits
27	This Parliament	Improve HMRC officers' communication with employees and employers public
31	This Parliament	Allow voluntary notification of in-year changes to benefits
41	This Parliament	Redesign the form (P87) to claim expenses