(db) P11D Working Sheet 2b **HM** Revenue Car and car fuel benefit provided under optional remuneration arrangements 2020 to 2021 & Customs

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.

Employer details

You do not 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.

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

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

Employer details Employer name		Employee details Employee name			
		Surname			
Employer PAYE reference		First names			
		Works number or department	National Insurance number		
Make and model of car ava	ilable to employee				
Date the car was first regist	ered				
/ /	Was this the only car mac	le available to the employee? Yes	No		
If 'No' please make sure that	at working sheets are completed for e	each car made available to the employe	e in 2020 to 2021.		
If more than one working s	heet 2b is completed for this employ	ee, enter the number of sheets here			
1 List price of the car	r	-			
Complete box A as fo					
•	of the car as published by its manu	facturer, importer or distributor			
 if the car had no li might reasonably l 	st price when it was first registered	you need to enter the notional price - at date if the car's manufacturer, imp			
	c car, enter the price that the car m	ight reasonably be expected to fetch	if you sold it on the open		
	it was available to the employee - f	pployee on 5 April 2021 then use the or this purpose, assume that all the q			
A classic car is one wl	hich:				
- has a market valu	rs old on 5 April 2021 ue of at least £15,000 ue which is higher than the original	list or notional price (including access	ories)		
Price of the car includ	ing standard accessories		A £		
2 Accessories					
Price of all accessories	s read the 'P11D Guide' and tax guide	e '480 (2021)'	B£		
			A + B		
Add together box A a	nd box B to give the interim sum		C£		

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 CO_2 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 1
Car type
Diesel cars which meet Euro 6d standard
All other diesel cars
All other cars

Next step

3a

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 CO_2 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 2									
CO ₂ emissions (g/km)	Electric range (miles)	Column 1 (%)	Column 2 (%)	Column 3 (%)	Column 4 (%)	CO ₂ emissions (g/km)	Column 1 (%)	Column 2 (%)	Column 3 (%)	Column 4 (%)
0 to 0		0	4	0	4	100	25	29	23	27
1 to 50*	130 and above	2	6	0	4	105	26	30	24	28
1 to 50*	70 to 129	5	9	3	7	110	27	31	25	29
1 to 50*	40 to 69	8	12	6	10	115	28	32	26	30
1 to 50*	30 to 39	12	16	10	14	120	29	33	27	31
1 to 50*	<30	14	18	12	16	125	30	34	28	32
51 to 54*		15	19	13	17	130	31	35	29	33
55		16	20	14	18	135	32	36	30	34
60		17	21	15	19	140	33	37	31	35
65		18	22	16	20	145	34	37	32	36
70		19	23	17	21	150	35	37	33	37
75		20	24	18	22	155	36	37	34	37
80		21	25	19	23	160	37	37	35	37
85		22	26	20	24	165	37	37	36	37
90		23	27	21	25	170** or more	37	37	37	37

* Unrounded.

95

** This is the maximum CO₂ value for which a different percentage applies.

28

22

Use this value if the figure in box E(i) is greater than the maximum.

24

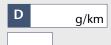
2

26





F



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 and F
- column 2 for all cars in fuel type D

Appropriate percentage

Go to section 4

TABLE 3					
Engine size of car (cc)	Column 1 %	Column 2 %			
0 to 1400	24	28			
1401 to 2000	35	37			
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

TABLE 4				
Engine size of car (cc)	Percentage			
0 to 1400	24			
1401 to 2000	35			
over 2000	37			
all rotary engines	37			

Appropriate percentage

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

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, give the dates the car was available

from	/	/	to	
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Total days the car was unavailable read the 'P11D Guide' and tax guide '480 (2021)'

Deduction for unavailability round up to next whole number

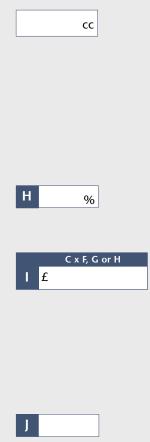
Modified cash equivalent of the car for the year

5 Amount foregone

Enter the amount foregone for this car, for the year

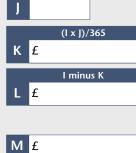
Compare the amount in box M to box L. If the amount is:

- 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



G

%





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 $\underline{Y} - \underline{U}$

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

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.

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

Enter the amount foregone

8

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.

Ν£ N x F, G or H 0 £ O x availability factor £ Ρ M minus P Q£ R£ Q minus R S £ Τ£ £24,500 x F, G or H U f (U x X)/365 £ Y U minus Y £ AA £

I + W