

Note to employer

Do not use this form if the benefit(s) are provided under an optional remuneration arrangement. Read appendix 12 in tax guide '480' for guidance on how to determine the relevant amount to be treated as earnings.

You do not have to use this form but you may find it a useful way to calculate the cash equivalent if you provided a van which was available for private use by a director or employee during the year 2022 to 2023 (that is 6 April 2022 to 5 April 2023). Read the 'P11D Guide' before you complete this form.

If you use this form you must also fill in forms P11D and 'P11D(b) Return of Class 1A National Insurance contributions due'.

We advise you to keep a copy of each completed working sheet as it could help you to deal with enquiries. You do not have to give a copy of the completed working sheet to the director or employee. Do not send a copy to HM Revenue and Customs.

The term employee is used to cover both directors and employees throughout the rest of this form and includes any member of their family or household.

Payroll your van and van fuel benefit in future tax years to avoid completing P11Ds'. For more information, go to www.gov.uk/guidance/paying-your-employees-expenses-and-benefits-through-your-payroll

Employer details

Employer name

Employer PAYE reference

Employee details

Employee name

Works number or department

National Insurance number

The van

There is no benefit charge to report and you do not need to complete this form if the van is used mainly for business travel and the only other use is for ordinary commuting.

Registration number

Was this the only van made available to the employee? Yes No

If 'No' please make sure that working sheets are completed for each van made available to the employee in 2022 to 2023.

If more than one working sheet 3 is completed for this employee, enter the number of sheets here

1 Van benefit charge

Standard charge for this van for the whole of 2022 to 2023

A £ 3,600

Van benefit for zero-emission vans for 2022 to 2023 is nil. Zero-emission vans are those that cannot emit CO2 under any circumstances (including electric vans)

2

Make any reductions for days when the van was unavailable

If the van was not available to the employee for the whole of the tax year, give the dates it was available, then calculate the number of days it was unavailable and enter this at box B

from / / to / / days unavailable

B

If there were any other periods of at least 30 continuous days that the van was not available to the employee, complete the boxes below (periods may span 2 tax years but only days in each tax year affect liability for that year). Complete box E in all cases

from / / to / / days unavailable

C

from / / to / / days unavailable

D

Total days the van was unavailable

B + C + D
E

Reduction for unavailability round up to next whole number

(A x E) / 365
F £

Van benefit charge after reduction for unavailability

A minus F
G £

Amount brought forward from page 1

G £

3 **Make any reduction for sharing of this van**

If the van was shared by at least one other employee during the period when it was available to this employee, the benefit charge on this employee is reduced on a just and reasonable basis. Note that:

- use by all sharing employees is taken into account
- in the majority of cases where vans are shared, the whole amount at box A will be chargeable but the charge will be allocated between 2 or more employees

Percentage reduction **H** % Reduction for sharing round up to next whole number

J £ $G \times H$

Enter here an explanation of the basis for sharing reduction

Van benefit charge after reduction for sharing

K £ $G \text{ minus } J$

4 **Make any reduction for payments for private use of this van**

Enter any payments the employee was required to, and did, make for private use of this van in the year

L £

Van benefit charge for this van in 2022 to 2023

M £ $K \text{ minus } L$

Enter the figure at box M onto form P11D at section G, box 9.

If the employee had more than one van available in the year, add together all the figures at box M on each working sheet, then transfer the total to form P11D at section G, box 9.

5 **Van fuel benefit charge - if appropriate, read the 'P11D Guide'**

Fuel benefit charge for the whole tax year

P £ 688

6 **Reduction for days when the van was unavailable or fuel was not provided**

Days the van was unavailable from page 1

E

If the provision of fuel was withdrawn and not reinstated later in the year, enter the date and complete box R, otherwise, go to box S.

Date the provision of fuel was withdrawn if applicable

/ /

Additional days after fuel was withdrawn not already counted in box E do not include the same day in both box E and box R

R

Total days that no fuel benefit charge applies

S £ $E + R$

Reduction round up to next whole number

T £ $(P \times S) / 365$

Van fuel benefit charge after reduction for unavailability

V £ $688 \text{ minus } T$

7 **Reduction for sharing of this van**

Percentage reduction **H** % Reduction for sharing round up to next whole number

W £ $V \times H$

Van fuel benefit charge for this van in 2022 to 2023

X £ $V \text{ minus } W$

Enter the figure at box X onto form P11D at section G, box 10.

If the employee had more than one van available in the year, add together all the figures at box X on each working sheet, then transfer the total to form P11D at section G, box 10.