

Note to employer

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 who earned at a rate of £8,500 or more a year during the year 2014–15 (that is 6 April 2014 to 5 April 2015).

A separate form is needed for each car provided to the director or employee during 2014–15.

Read the P11D Guide before you complete this form. It refers to paragraphs in booklet 480(2015).

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, or to your HM Revenue & Customs office. 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.

Employer details

Employer name

Employer PAYE reference

Employee details

Employee name

Surname

First name(s)

| | |
|----------------------------|---------------------------|
| Works number or department | National Insurance number |
| <input type="text"/> | <input type="text"/> |

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 2014–15.

If more than 1 Working Sheet 2 is completed for this employee, enter the number of sheets here

1 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 2015. If the car was unavailable to the employee on 5 April 2015 then use the last day in the tax year 2014–15 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 2015
 - has a market value of at least £15,000, and
 - has a market value which is higher than the original list or notional price (including accessories)

Price of the car including standard accessories

A £

2 Accessories

Price of all accessories read the P11D Guide and booklet 480(2015)

B £

A + B

C £

3 Capital contributions

Capital contributions made by the employee towards the cost of the car or the accessories max £5,000

D £

4 The price used to calculate the car benefit charge for 2014–15

C minus D

E £

5 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 unrounded, for example 188

F g/km

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

| TABLE 1 | |
|------------|----------------------------------------------|
| Key letter | Car type |
| E | Zero emission cars (including electric cars) |
| D | Diesel cars (all Euro standards) |
| A | All other cars |

Next step

- For cars of type E the appropriate percentage is 0% and no further computation is required
- For cars registered on or after 1 January 1998 with an approved CO₂ emissions figure, **go to section 5a**
- For cars registered on or after 1 January 1998 without an approved CO₂ emissions figure, **go to section 5b**
- For cars registered before 1 January 1998, **go to section 5c**

5a Cars registered on or after 1 January 1998 with an approved CO₂ emissions figure

Approved CO₂ emissions figure in box F, if this exceeds the 2014–15 relevant threshold of 95g/km it should be rounded down to the next lowest 5g/km, for example 188 to 185.

G g/km

Using table 2 below, use the figure in box G to work out the percentage to enter in box H

- use column 1 for:
 - all cars in fuel type A
- use column 2 for:
 - all cars in fuel type D

Appropriate percentage

Go straight to section 6 – do not complete sections 5b or 5c

H %

| TABLE 2 | | | | | | | | |
|----------------------------------|--------------|--------------|----------------------------------|--------------|--------------|----------------------------------|--------------|--------------|
| CO ₂ emissions (g/km) | Column 1 (%) | Column 2 (%) | CO ₂ emissions (g/km) | Column 1 (%) | Column 2 (%) | CO ₂ emissions (g/km) | Column 1 (%) | Column 2 (%) |
| 1 to 75* | 5 | 8 | 130 | 19 | 22 | 175 | 28 | 31 |
| 76 to 94* | 11 | 14 | 135 | 20 | 23 | 180 | 29 | 32 |
| 95 | 12 | 15 | 140 | 21 | 24 | 185 | 30 | 33 |
| 100 | 13 | 16 | 145 | 22 | 25 | 190 | 31 | 34 |
| 105 | 14 | 17 | 150 | 23 | 26 | 195 | 32 | 35 |
| 110 | 15 | 18 | 155 | 24 | 27 | 200 | 33 | 35 |
| 115 | 16 | 19 | 160 | 25 | 28 | 205 | 34 | 35 |
| 120 | 17 | 20 | 165 | 26 | 29 | 210** | 35 | 35 |
| 125 | 18 | 21 | 170 | 27 | 30 | | | |

*Unrounded

**This is the maximum CO₂ value for which a different percentage applies. Use this value if the figure in box G is greater than the maximum.

5b 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 **K**

- use column 1 for:
 - all cars in fuel type A
- use column 2 for:
 - all cars in fuel type D
 - for fuel type E, enter 0%

Appropriate percentage

Go straight to section 6

K %

| Engine size of car (cc) | Column 1 % | Column 2 % |
|-------------------------|------------|------------|
| 0 to 1400 | 15 | 18 |
| 1401 to 2000 | 25 | 28 |
| over 2000 | 35 | 35 |
| all rotary engines | 35 | 35 |

5c All cars registered before 1 January 1998

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

cc

| Engine size of car (cc) | Percentage |
|-------------------------|------------|
| 0 to 1400 | 15 |
| 1401 to 2000 | 22 |
| over 2000 | 32 |
| all rotary engines | 32 |

Appropriate percentage

L %

6 Calculate the car benefit for a full year

Ignore any decimals when completing box M

M £ E x H, K or L

7 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 M into box Q. If not, state the period for which the car was available

from / / to / /

Total days for which the car was unavailable read the P11D Guide and booklet 480(2015)

N

Deduction for unavailability, round up to next whole number

P £ (M x N)/365

Car benefit for the period the car was available

Q £ M minus P

8 Make any deductions for payments for private use

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

R £

Car benefit charge for 2014–15 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 1 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.

S £ Q minus R

9 Calculate the car fuel benefit charge if appropriate – read the P11D Guide

Car fuel benefit charge for the whole of this tax year

T £ £21,700 x H, K or L

Calculate any required deductions

Days the car was unavailable from section 7

N

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

Date the provision of fuel was withdrawn if applicable

/ /

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

V

Total days for which no car fuel benefit charge applies

W N + V

Deduction round up to next whole number

X £ (T x W)/365

Car fuel benefit charge for 2014–15 for this car

Enter the figure at box Y onto form P11D, at section F box 10

If the employee had more than 1 car available in the year, add together all the figures at box Y on each working sheet, then transfer the total to form P11D, at section F box 10.

Y £ T minus X