

Note to employer

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 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). 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, or to your HM Revenue & Customs office.

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.

Employer details

 Employer name

 Employer PAYE reference
 Employee details

 Employee name

Surname

First name(s)

 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, or
- a zero emission van (one which cannot in any circumstances emit CO₂ by being driven) including electric only.

 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 2014–15.

 If more than one Working Sheet 3 is completed for this employee, enter the number of sheets here
 VAN BENEFIT CHARGE
1 **Standard charge for this van for the whole of 2014–15**
A £ 3,090

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, state the dates between which it was available, then calculate the number of days for which 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 for which the van was not available to the employee, complete the boxes below (periods may span two 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 for which 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:

1. use by all sharing employees is taken into account, even if some were in excluded employment (they earn at a rate of less than £8,500 per annum) and so were not personally chargeable except where any sharing employee in excluded employment is a member of this employee's family or household, in which case their use is disregarded when making the sharing reduction for this employee
2. 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 two 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 2014–15

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**.

VAN FUEL BENEFIT CHARGE if appropriate – see P11D Guide

5 **Fuel benefit charge for the whole tax year**

P £ 587

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

Days for which 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 for which 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 $P \text{ minus } T$ £

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 2014–15

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**.