

6 Calculate the car benefit for a full year

Ignore any decimals when completing box M

E x H, K or L
M £

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, give the dates the car was available

from / / to / /

Total days the car was unavailable read the 'P11D Guide' and tax guide '480 (2020)'

N

Deduction for unavailability round up to next whole number

(M x N)/366
P £

Car benefit for the period the car was available

M minus P
Q £

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 2019 to 2020 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.

Q minus R
S £

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

Car fuel benefit charge for the whole of this tax year

£24,100 x H, K or L
T £

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If the provision of fuel was withdrawn and not reinstated later in the year, enter the date and complete box V, otherwise, go to box W

Date the provision of fuel was withdrawn if applicable / /

Additional days after fuel was withdrawn not already counted in box N do not include the same day in both box N and box V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 that no car fuel benefit charge applies

N + V
W

Deduction round up to next whole number

(T x W)/366
X £

Car fuel benefit charge for 2019 to 2020 for this car

Enter the figure at box Y 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 Y on each working sheet, then transfer the total to form P11D, at section F box 10.

T minus X
Y £

Withdrawn 8 April 2024