

6 Capital contributions

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

N £

Amount of deduction applicable for a full year

$N \times E, G \text{ or } H$
O £

Multiply the result from box O by the availability factor

The availability factor is given by the formula $\frac{Y - U}{Y}$

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

$O \times \text{availability factor}$
P £

Provisional sum

$M \text{ minus } P$
Q £

7 Make any deductions for payments for private use

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

R £

The relevant amount for 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.

$Q \text{ minus } R$
S £

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

Enter the amount foregone

T £

Car fuel benefit charge for the whole of this tax year

$£24,100 \times E, G \text{ or } H$
U £

Calculate any required deductions

Days the car was unavailable from section 4a

V

If the provision of fuel was withdrawn and not reinstated later in the year, enter the date and complete box W. Otherwise, go to box X

Date the provision of fuel was withdrawn if applicable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Additional days after fuel was withdrawn not already counted in box V, do not include the same day in both box J and box W

W

Total days that no car fuel benefit charge applies

$J + W$
X

Deduction round up to next whole number

$(U \times X) / 366$
Y £

Car fuel benefit charge for 2019 to 2020 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.

$U \text{ minus } Y$
Z £

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.

AA £

Withdrawn 8 April 2024