

Employer PAYE reference

Accounts Office reference

Employer's name and address

SCRIIBE AND CO  
The Office  
The Road  
The City  
TF3 4ER

**Please return this form to the address shown below**

ANGLIA RECOVERY  
Havenbridge House  
North Quay  
Gt Yarmouth  
Norfolk

*If this form has not been issued automatically it may not show all your details. If this is so, please fill in the top of the form before you send it to your HM Revenue & Customs office.*

**Please read the notes overleaf before completing the return.  
Do not declare any amounts already reported under the Taxed Award Scheme arrangements.**

**1 Class 1A National Insurance contributions (NICs) due**

Enter the total benefits liable to Class 1A NICs from forms P11D. (This is the total of the brown Class 1A NICs boxes on forms P11D. There is a quick guide on page 5 of CWG5 if you are not sure).

**A** £ 123154.21 **1A**

If you need to adjust the figures entered in box A, do not complete

box C below, tick this box  and complete Section 4 overleaf.

Multiply by Class 1A NICs rate

**B** 12.80

**Class 1A NICs payable**

box A x rate in box B  
**C** £ 15763.74 **1A**

**2 Employer's declaration**

*Tick the relevant box(es) and fill in the appropriate details*

No expenses payments or benefits of the type to be returned on form P11D have been or will be provided for the year ended 5 April 2006. For this reason no forms P11D are attached.

I confirm that all details of expenses payments and benefits that have to be returned on forms P11D for the year ended 5 April 2006 are enclosed with this declaration. I declare that the details on these are fully and truly stated to the best of my knowledge and belief.

Forms P11D for the year ended  5 April 2006 were sent to  HM Revenue & Customs office on

I confirm that details of expenses payments and benefits that have to be returned on forms P11D have been sent to HM Revenue & Customs.

**I declare that all the details on this form are fully and truly stated to the best of my knowledge and belief.**

Signature of employer

Date

*The declaration should be signed by the employer or any person authorised to do so.*

Capacity in which signed

**3 Notes for employer**

You should give each employee or director a copy of their P11D information and send the completed forms P11D and P11D(b) to your HM Revenue & Customs office by **6 July 2006**.

Pay Class 1A NICs shown on the return to the Accounts Office using the attached payslip by

- **19 July if the payment is by post or cash, or**
- **22 July if the payment is by an approved electronic method.**

Where the **22 July** falls on a weekend or bank holiday, your payment should reach our bank account no later than the last bank working day before the **22 July**. **Interest is chargeable on amounts paid late.**

**If your return is not received by 19 July, penalties will be charged automatically.**  
**You may also be penalised or prosecuted if you make false statements.**

**Please note if you have already indicated on form P35 that no P11D(b) is due, there is no need to send this form.**

**Class 1A National Insurance contributions (NICs) due.**

Employers pay Class 1A NICs on benefits which have to be returned on forms P11D except where Class 1 NICs or Class 1B NICs are due. To help you identify the benefits where Class 1A NICs are due the boxes on the form P11D are brown and are marked 1A. Read the guidance in form P11D(Guide) and booklet CWG5 before completing the forms P11D and this return.

**Forms P11D**

As an employer you must complete a return of expenses payments and benefits, form P11D, for each employee paid at a rate of £8,500 a year or more and for each director if:

- you have provided them with expenses or benefits which are not covered by a dispensation or PAYE Settlement Agreement
- you have arranged for expenses or benefits to be provided by a third party.

Send this declaration with the completed form P11D to your Inland Revenue office. If you choose to send the forms P11D in batches, send the declaration with the final batch.

References in this return to forms 'P11D' and Inland Revenue office should be read as including the return of expenses payments and benefits by magnetic media to Shipley Data Centre.

**4 Adjustments to Class 1A NICs**

**Complete this section if you need to adjust the total benefits shown as liable to Class 1A NICs.**

Paragraph 18 of CWG5 explains circumstances in which you may need to make adjustments.

Enter the total benefits liable to Class 1A NICs from Section 1, box A overleaf.

A £ 1A

Enter any adjustment to the figures in box A

- Add any amounts not included in box A on which Class 1A NICs due

Amount to be added

Brief description

B £ 1A

- Deduct any amounts included in box A on which Class 1A NICs not due

Amount to be deducted

Brief description

C £

**Total of benefits on which Class 1A NICs are due**

box A + box B minus box C

D £ 1A

Multiply by Class 1A NICs rate

E

**Class 1A NICs payable**

box D x box E

F £ 1A

**HM Revenue & Customs**

**P11D EXPENSES AND BENEFITS 2005-06**

**Note to employer**

Complete this return for a director, or an employee who earned at a rate of £8,500 a year or more during the year 6 April 2005 to 5 April 2006. Do not include expenses and benefits covered by a dispensation or PAYE settlement agreement. Read the P11 Guide and booklet 480, Chapters 24 and 25, before you complete the form. You must give a copy of this information to the director or employee by 6 July 2006. The term employee is used to cover both directors and employees throughout the rest of this form. **Send the completed P11D and form P11D(b) to HM Revenue & Customs by 6 July 2006.**

**Note to employee**

Your employer has filled in this form. Keep it in a safe place as you may not be able to get a duplicate. You will need it for your tax records and to complete your 2005-06 Tax Return if you get one. Your tax code may need to be adjusted to take account of the information given on this P11D. The box numbers on this P11D have the same numbering as the Employment Pages of the Tax Return, for example, 1.12. Include the total figures in the corresponding box on the Tax Return, unless you think some other figure is more appropriate.

**Employer details**

Employer name

SCRIBE AND CO

Employer PAYE reference

LAB13

**Employee details**

Employee name

Mr Michael Stone-Chips

If a director tick here

Works number/department

231704-02

National Insurance number

JH872774D

Employers pay Class 1A National Insurance contributions on most benefits. These are shown in boxes which are brown and have a **1A** indicator

**A Assets transferred (cars, property, goods or other assets)**

Description of asset	Cost/ Market value	Amount made good or from which tax deducted	Cash equivalent
	£	£	1.12 £ 1A

**B Payments made on behalf of employee**

Description of payment	1.12 £
Tax on notional payments not borne by employee within 90 days of receipt of each notional payment	1.12 £

**C Vouchers or credit cards**

Value of vouchers and payments made using credit cards or tokens (for qualifying childcare vouchers the excess over £50 a week)	Gross amount	Amount made good or from which tax deducted	Cash equivalent
	£	£	1.13 £

**D Living accommodation**

Cash equivalent of accommodation provided for employee, or his/ her family or household	Cash equivalent
	1.14 £ 1A

**E Mileage allowance and passenger payments**

Amount of car and mileage allowances paid to employee for business travel in employee's own vehicle, and passenger payments, in excess of maximum exempt amounts (See P11D Guide for 2005-06 exempt rates)	Taxable payment
	1.15 £

**F Cars and car fuel** *If more than two cars were made available, either at the same time or in succession, please give details on a separate sheet*

	Car 1	Car 2	
Make and Model	Range Rover HSE	BMW	
Date first registered	08/11/95	01/10/02	
Approved CO2 emissions figure for cars registered on or after 1 January 1998 <i>Tick box if the car does not have an approved CO2 figure</i>	<input checked="" type="checkbox"/> g/km	180 g/km <input type="checkbox"/>	<i>See P11D Guide for details of cars that have no approved CO2 figure</i>
Engine size	4554 cc	1998 cc	
Type of fuel or power used <i>Please use the key letter shown in the P11D Guide</i>	P	P	
Dates car was available <i>Only enter a 'from' or 'to' date if the car was first made available and/or ceased to be available in 2005-06</i>	From <input type="text"/> to <input type="text"/>	From 01/09/05 to 05/04/06	
List price of car <i>Including car and standard accessories only: if there is no list price, or if it is a classic car, employers see booklet 480</i>	£ 33358	£ 21200	
Accessories <i>All non-standard accessories, see P11D Guide</i>	£ 212	£ 0.00	
Capital contributions (maximum £5,000) the employee made towards the cost of car or accessories	£ 0	£ 0.0	
Amount paid by employee for private use of the car	£ 0.00	£ 0.00	
Date free fuel was withdrawn <i>Tick if reinstated in year (see P11D Guide)</i>	<input type="text"/>	<input type="text"/>	
Cash equivalent of each car	£ 10742.40	£ 2898.88	
<b>Total cash equivalent of all cars available in 2005-06</b>			1.16 £ 13641.28 1A
Cash equivalent of fuel for each car	£ 4608	£ 1969	
<b>Total cash equivalent of fuel for all cars available in 2005-06</b>			1.17 £ 6577 1A

**G**

**Vans**

Cash equivalent of all vans made available for private use 1.18 £  1A

**H**

**Interest-free and low interest loans**

*If the total amount outstanding on all loans does not exceed £5,000 at any time in the year, there is no need to complete this section.*

	Loan 1	Loan 2
Number of joint borrowers (if applicable)	<input type="text"/>	<input type="text"/>
Amount outstanding at 5 April 2005 or at date loan was made if later	£ <input type="text"/>	£ <input type="text"/>
Amount outstanding at 5 April 2006 or at date loan was discharged if earlier	£ <input type="text"/>	£ <input type="text"/>
Maximum amount outstanding at any time in the year	£ <input type="text"/>	£ <input type="text"/>
Total amount of interest paid by the borrower in 2005-06 - enter "NIL" if none was paid	£ <input type="text"/>	£ <input type="text"/>
Date loan was made in 2005-06 if applicable	<input type="text"/>	<input type="text"/>
Date loan was discharged in 2005-06 if applicable	<input type="text"/>	<input type="text"/>
Cash equivalent of loans after deducting any interest paid by the borrower	1.19 £ <input type="text"/>	1A 1.19 £ <input type="text"/> 1A

**I**

**Private medical treatment or insurance**

	Cost to you	Amount made good or from which tax deducted		Cash equivalent
Private medical treatment or insurance	£ <input type="text"/>	£ <input type="text"/>	=	1.21 £ <input type="text"/> 1A

**J**

**Qualifying relocation expenses payments and benefits**

*Non-qualifying benefits and expenses go in section M and N below*

Excess over £8,000 of all qualifying relocation expenses payments and benefits for each move 1.22 £  1A

**K**

**Services supplied**

	Cost to you	Amount made good or from which tax deducted		Cash equivalent
Services supplied to the employee	£ <input type="text"/>	£ <input type="text"/>	=	1.22 £ <input type="text"/> 1A

**L**

**Assets placed at the employee's disposal**

	Annual value plus expenses incurred	Amount made good or from which tax deducted		Cash equivalent
Description of asset <input style="width: 100%;" type="text"/>	£ <input type="text"/>	£ <input type="text"/>	=	1.22 £ <input type="text"/> 1A

**M**

**Other items (including subscriptions and professional fees)**

	Cost to you	Amount made good or from which tax deducted		Cash equivalent
Description of other items <input style="width: 100%;" type="text"/>	£ <input type="text"/>	£ <input type="text"/>	=	1.22 £ <input type="text"/> 1A

Description of other items <input style="width: 100%;" type="text"/>	£ <input type="text"/>	£ <input type="text"/>	=	1.22 £ <input type="text"/>
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	Tax paid
Income tax paid but not deducted from director's remuneration	1.22 £ <input type="text"/>

**N**

**Expenses payments made to, or on behalf of, the employee**

	Cost to you	Amount made good or from which tax deducted		Taxable payment
Travelling and subsistence payments (except mileage allowance payments for employee's own car - see section E)	£ <input type="text" value="68"/>	£ <input type="text" value="0"/>	=	1.23 £ <input type="text" value="68"/>
Entertainment <i>(trading organisations read P11D Guide and then enter a tick or a cross as appropriate here)</i> <input type="checkbox"/>	£ <input type="text"/>	£ <input type="text"/>	=	1.23 £ <input type="text"/>
General expenses allowance for business travel	£ <input type="text"/>	£ <input type="text"/>	=	1.23 £ <input type="text"/>
Payments for use of home telephone	£ <input type="text" value="329"/>	£ <input type="text" value="0"/>	=	1.23 £ <input type="text" value="329"/>
Non-qualifying relocation expenses <i>(those not shown in section J or M)</i>	£ <input type="text"/>	£ <input type="text"/>	=	1.23 £ <input type="text"/>
Description of other expenses <input style="width: 100%;" type="text"/>	£ <input type="text"/>	£ <input type="text"/>	=	1.23 £ <input type="text"/>

**HM Revenue & Customs**

**P11D EXPENSES AND BENEFITS 2005-06**

**Note to employer**

Complete this return for a director, or an employee who earned at a rate of £8,500 a year or more during the year 6 April 2005 to 5 April 2006. Do not include expenses and benefits covered by a dispensation or PAYE settlement agreement. Read the P11 Guide and booklet 480, Chapters 24 and 25, before you complete the form. You must give a copy of this information to the director or employee by 6 July 2006. The term employee is used to cover both directors and employees throughout the rest of this form. **Send the completed P11D and form P11D(b) to HM Revenue & Customs by 6 July 2006.**

**Note to employee**

Your employer has filled in this form. Keep it in a safe place as you may not be able to get a duplicate. You will need it for your tax records and to complete your 2005-06 Tax Return if you get one. Your tax code may need to be adjusted to take account of the information given on this P11D. The box numbers on this P11D have the same numbering as the Employment Pages of the Tax Return, for example, 1.12. Include the total figures in the corresponding box on the Tax Return, unless you think some other figure is more appropriate.

**Employer details**

Employer name

Employer PAYE reference

**Employee details**

Employee name  
 If a director tick here

Works number/department

National Insurance number

Employers pay Class 1A National Insurance contributions on most benefits. These are shown in boxes which are brown and have a **1A** indicator

**A Assets transferred (cars, property, goods or other assets)**

Description of asset	Cost/ Market value	Amount made good or from which tax deducted	Cash equivalent
<input type="text" value="cars"/>	£ <input type="text" value="2368"/>	£ <input type="text" value="0"/>	<b>1.12</b> £ <input type="text" value="2368"/> <b>1A</b>

**B Payments made on behalf of employee**

Description of payment	Cash equivalent
<input type="text"/>	<b>1.12</b> £ <input type="text"/>
Tax on notional payments not borne by employee within 90 days of receipt of each notional payment	<b>1.12</b> £ <input type="text"/>

**C Vouchers or credit cards**

Value of vouchers and payments made using credit cards or tokens (for qualifying childcare vouchers the excess over £50 a week)	Gross amount	Amount made good or from which tax deducted	Cash equivalent
<input type="text"/>	£ <input type="text"/>	£ <input type="text"/>	<b>1.13</b> £ <input type="text"/>

**D Living accommodation**

Cash equivalent of accommodation provided for employee, or his/ her family or household	Cash equivalent
<input type="text"/>	<b>1.14</b> £ <input type="text"/> <b>1A</b>

**E Mileage allowance and passenger payments**

Amount of car and mileage allowances paid to employee for business travel in employee's own vehicle, and passenger payments, in excess of maximum exempt amounts (See P11D Guide for 2005-06 exempt rates)	Taxable payment
<input type="text"/>	<b>1.15</b> £ <input type="text"/>

**F Cars and car fuel** *If more than two cars were made available, either at the same time or in succession, please give details on a separate sheet*

	Car 1	Car 2
Make and Model	<input type="text" value="Mini Cooper"/>	<input type="text"/>
Date first registered	<input type="text" value="01/04/2004"/>	<input type="text"/>
Approved CO2 emissions figure for cars registered on or after 1 January 1998 <i>Tick box if the car does not have an approved CO2 figure</i>	<input type="text" value="197"/> g/km <input type="checkbox"/>	<input type="text"/> g/km <input type="checkbox"/>
Engine size	<input type="text"/> cc	<input type="text"/> cc
Type of fuel or power used <i>Please use the key letter shown in the P11D Guide</i>	<input type="text" value="P"/>	<input type="text"/>
Dates car was available <i>Only enter a 'from' or 'to' date if the car was first made available and/or ceased to be available in 2005-06</i>	From <input type="text"/> to <input type="text"/>	From <input type="text"/> to <input type="text"/>
List price of car <i>Including car and standard accessories only: if there is no list price, or if it is a classic car, employers see booklet 480</i>	£ <input type="text" value="16675"/>	£ <input type="text"/>
Accessories <i>All non-standard accessories, see P11D Guide</i>	£ <input type="text" value="0.00"/>	£ <input type="text"/>
Capital contributions (maximum £5,000) the employee made towards the cost of car or accessories	£ <input type="text" value="0.00"/>	£ <input type="text"/>
Amount paid by employee for private use of the car	£ <input type="text" value="0.00"/>	£ <input type="text"/>
Date free fuel was withdrawn <i>Tick if reinstated in year (see P11D Guide)</i>	<input type="text" value="02/02/2006"/> <input type="checkbox"/>	<input type="text"/> <input type="checkbox"/>
Cash equivalent of each car	£ <input type="text" value="4335.50"/>	£ <input type="text"/>
<b>Total cash equivalent of all cars available in 2005-06</b>	<b>1.16</b> £ <input type="text" value="4335.50"/> <b>1A</b>	
Cash equivalent of fuel for each car	£ <input type="text" value="3108"/>	£ <input type="text"/>
<b>Total cash equivalent of fuel for all cars available in 2005-06</b>	<b>1.17</b> £ <input type="text" value="3108"/> <b>1A</b>	

**G****Vans**

Cash equivalent of all vans made available for private use 1.18 £ 1A

**H****Interest-free and low interest loans***If the total amount outstanding on all loans does not exceed £5,000 at any time in the year, there is no need to complete this section.*

	Loan 1	Loan 2
Number of joint borrowers (if applicable)	1	
Amount outstanding at 5 April 2005 or at date loan was made if later	£ 11500	£
Amount outstanding at 5 April 2006 or at date loan was discharged if earlier	£ 16000	£
Maximum amount outstanding at any time in the year	£ 16000	£
Total amount of interest paid by the borrower in 2005-06 - enter "NIL" if none was paid	£ 0	£
Date loan was made in 2005-06 if applicable		
Date loan was discharged in 2005-06 if applicable	28/02/06	
Cash equivalent of loans after deducting any interest paid by the borrower	1.19 £ 572.92	1A 1.19 £ 1A

**I****Private medical treatment or insurance**

	Cost to you	Amount made good or from which tax deducted	Cash equivalent
Private medical treatment or insurance	£	£	1.21 £ 1A

**J****Qualifying relocation expenses payments and benefits***Non-qualifying benefits and expenses go in section M and N below*

Excess over £8,000 of all qualifying relocation expenses payments and benefits for each move 1.22 £ 1A

**K****Services supplied**

	Cost to you	Amount made good or from which tax deducted	Cash equivalent
Services supplied to the employee	£	£	1.22 £ 1A

**L****Assets placed at the employee's disposal**

	Annual value plus expenses incurred	Amount made good or from which tax deducted	Cash equivalent
Description of asset	£	£	1.22 £ 1A

**M****Other items (including subscriptions and professional fees)**

	Cost to you	Amount made good or from which tax deducted	Cash equivalent
Description of other items	£	£	1.22 £ 1A

Description of other items	£	£	1.22 £
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	Tax paid
Income tax paid but not deducted from director's remuneration	1.22 £

**N****Expenses payments made to, or on behalf of, the employee**

	Cost to you	Amount made good or from which tax deducted	Taxable payment
Travelling and subsistence payments (except mileage allowance payments for employee's own car - see section E)	£	£	1.23 £
Entertainment (trading organisations read P11D Guide and then enter a tick or a cross as appropriate here)	£	£	1.23 £
General expenses allowance for business travel	£	£	1.23 £
Payments for use of home telephone	£	£	1.23 £
Non-qualifying relocation expenses (those not shown in section J or M)	£	£	1.23 £
Description of other expenses	£	£	1.23 £

**HM Revenue & Customs**

**P11D EXPENSES AND BENEFITS 2005-06**

**Note to employer**

Complete this return for a director, or an employee who earned at a rate of £8,500 a year or more during the year 6 April 2005 to 5 April 2006. Do not include expenses and benefits covered by a dispensation or PAYE settlement agreement. Read the P11 Guide and booklet 480, Chapters 24 and 25, before you complete the form. You must give a copy of this information to the director or employee by 6 July 2006. The term employee is used to cover both directors and employees throughout the rest of this form. **Send the completed P11D and form P11D(b) to HM Revenue & Customs by 6 July 2006.**

**Note to employee**

Your employer has filled in this form. Keep it in a safe place as you may not be able to get a duplicate. You will need it for your tax records and to complete your 2005-06 Tax Return if you get one. Your tax code may need to be adjusted to take account of the information given on this P11D. The box numbers on this P11D have the same numbering as the Employment Pages of the Tax Return, for example, 1.12. Include the total figures in the corresponding box on the Tax Return, unless you think some other figure is more appropriate.

**Employer details**

Employer name

Employer PAYE reference

**Employee details**

Employee name  
 If a director tick here

Works number/department

National Insurance number

Employers pay Class 1A National Insurance contributions on most benefits. These are shown in boxes which are brown and have a **1A** indicator

**A Assets transferred (cars, property, goods or other assets)**

Description of asset	Cost/ Market value	Amount made good or from which tax deducted	Cash equivalent
<input type="text" value="other"/>	£ <input type="text" value="1700"/>	£ <input type="text" value="0.00"/>	<b>1.12</b> £ <input type="text" value="1700"/> <b>1A</b>

**B Payments made on behalf of employee**

Description of payment	Cash equivalent
<input type="text"/>	<b>1.12</b> £ <input type="text"/>
Tax on notional payments not borne by employee within 90 days of receipt of each notional payment	<b>1.12</b> £ <input type="text" value="150"/>

**C Vouchers or credit cards**

Value of vouchers and payments made using credit cards or tokens (for qualifying childcare vouchers the excess over £50 a week)	Gross amount	Amount made good or from which tax deducted	Cash equivalent
<input type="text"/>	£ <input type="text"/>	£ <input type="text"/>	<b>1.13</b> £ <input type="text"/>

**D Living accommodation**

Cash equivalent of accommodation provided for employee, or his/ her family or household	Cash equivalent
<input type="text"/>	<b>1.14</b> £ <input type="text"/> <b>1A</b>

**E Mileage allowance and passenger payments**

Amount of car and mileage allowances paid to employee for business travel in employee's own vehicle, and passenger payments, in excess of maximum exempt amounts (See P11D Guide for 2005-06 exempt rates)	Taxable payment
<input type="text"/>	<b>1.15</b> £ <input type="text"/>

**F Cars and car fuel** *If more than two cars were made available, either at the same time or in succession, please give details on a separate sheet*

	Car 1	Car 2
Make and Model	<input type="text" value="JAGUAR"/>	<input type="text"/>
Date first registered	<input type="text" value="23/02/2001"/>	<input type="text"/>
Approved CO2 emissions figure for cars registered on or after 1 January 1998 <i>Tick box if the car does not have an approved CO2 figure</i>	<input type="text" value="157"/> g/km <input type="checkbox"/>	<input type="text"/> g/km <input type="checkbox"/>
Engine size	<input type="text"/> cc	<input type="text"/> cc
Type of fuel or power used <i>Please use the key letter shown in the P11D Guide</i>	<input type="text" value="B"/>	<input type="text"/>
Dates car was available <i>Only enter a 'from' or 'to' date if the car was first made available and/or ceased to be available in 2005-06</i>	From <input type="text" value="08/05/2005"/> to <input type="text"/>	From <input type="text"/> to <input type="text"/>
List price of car <i>Including car and standard accessories only: if there is no list price, or if it is a classic car, employers see booklet 480</i>	£ <input type="text" value="28941"/>	£ <input type="text"/>
Accessories <i>All non-standard accessories, see P11D Guide</i>	£ <input type="text" value="0.00"/>	£ <input type="text"/>
Capital contributions (maximum £5,000) the employee made towards the cost of car or accessories	£ <input type="text" value="0.00"/>	£ <input type="text"/>
Amount paid by employee for private use of the car	£ <input type="text" value="0.00"/>	£ <input type="text"/>
Date free fuel was withdrawn <i>Tick if reinstated in year (See P11D Guide)</i>	<input type="text" value="02/02/2006"/> <input checked="" type="checkbox"/>	<input type="text"/> <input type="checkbox"/>
Cash equivalent of each car	£ <input type="text" value="4488.63"/>	£ <input type="text"/>
<b>Total cash equivalent of all cars available in 2005-06</b>	<b>1.16</b> £ <input type="text" value="4488.63"/> <b>1A</b>	
Cash equivalent of fuel for each car	£ <input type="text" value="2233"/>	£ <input type="text"/>
<b>Total cash equivalent of fuel for all cars available in 2005-06</b>	<b>1.17</b> £ <input type="text" value="2233"/> <b>1A</b>	

**G**

**Vans**

Cash equivalent of all vans made available for private use 1.18 £  1A

**H**

**Interest-free and low interest loans**

*If the total amount outstanding on all loans does not exceed £5,000 at any time in the year, there is no need to complete this section.*

	Loan 1	Loan 2
Number of joint borrowers (if applicable)	<input type="text"/>	<input type="text"/>
Amount outstanding at 5 April 2005 or at date loan was made if later	£ <input type="text"/>	£ <input type="text"/>
Amount outstanding at 5 April 2006 or at date loan was discharged if earlier	£ <input type="text"/>	£ <input type="text"/>
Maximum amount outstanding at any time in the year	£ <input type="text"/>	£ <input type="text"/>
Total amount of interest paid by the borrower in 2005-06 - enter "NIL" if none was paid	£ <input type="text"/>	£ <input type="text"/>
Date loan was made in 2005-06 if applicable	<input type="text"/>	<input type="text"/>
Date loan was discharged in 2005-06 if applicable	<input type="text"/>	<input type="text"/>
Cash equivalent of loans after deducting any interest paid by the borrower	1.19 £ <input type="text"/> 1A	1.19 £ <input type="text"/> 1A

**I**

**Private medical treatment or insurance**

	Cost to you	Amount made good or from which tax deducted	Cash equivalent
Private medical treatment or insurance	£ <input type="text"/> 434	£ <input type="text"/> 134	= 1.21 £ <input type="text"/> 300 1A

**J**

**Qualifying relocation expenses payments and benefits**

*Non-qualifying benefits and expenses go in section M and N below*

Excess over £8,000 of all qualifying relocation expenses payments and benefits for each move 1.22 £  1A

**K**

**Services supplied**

	Cost to you	Amount made good or from which tax deducted	Cash equivalent
Services supplied to the employee	£ <input type="text"/>	£ <input type="text"/>	= 1.22 £ <input type="text"/> 1A

**L**

**Assets placed at the employee's disposal**

	Annual value plus expenses incurred	Amount made good or from which tax deducted	Cash equivalent
Description of asset <input type="text"/>	£ <input type="text"/>	£ <input type="text"/>	= 1.22 £ <input type="text"/> 1A

**M**

**Other items (including subscriptions and professional fees)**

	Cost to you	Amount made good or from which tax deducted	Cash equivalent
Description of other items <input type="text"/>	£ <input type="text"/>	£ <input type="text"/>	= 1.22 £ <input type="text"/> 1A

Description of other items  £  - £  = 1.22 £

Income tax paid but not deducted from director's remuneration Tax paid  
1.22 £

**N**

**Expenses payments made to, or on behalf of, the employee**

	Cost to you	Amount made good or from which tax deducted	Taxable payment
Travelling and subsistence payments (except mileage allowance payments for employee's own car - see section E)	£ <input type="text"/>	£ <input type="text"/>	= 1.23 £ <input type="text"/>
Entertainment (trading organisations read P11D Guide and then enter a tick or a cross as appropriate here) <input type="checkbox"/>	£ <input type="text"/>	£ <input type="text"/>	= 1.23 £ <input type="text"/>
General expenses allowance for business travel	£ <input type="text"/>	£ <input type="text"/>	= 1.23 £ <input type="text"/>
Payments for use of home telephone	£ <input type="text"/>	£ <input type="text"/>	= 1.23 £ <input type="text"/>
Non-qualifying relocation expenses (those not shown in section J or M)	£ <input type="text"/>	£ <input type="text"/>	= 1.23 £ <input type="text"/>
Description of other expenses <input type="text"/>	£ <input type="text"/>	£ <input type="text"/>	= 1.23 £ <input type="text"/>

**HM Revenue & Customs**

**P11D EXPENSES AND BENEFITS 2005-06**

**Note to employer**

Complete this return for a director, or an employee who earned at a rate of £8,500 a year or more during the year 6 April 2005 to 5 April 2006. Do not include expenses and benefits covered by a dispensation or PAYE settlement agreement. Read the P11 Guide and booklet 480, Chapters 24 and 25, before you complete the form. You must give a copy of this information to the director or employee by 6 July 2006. The term employee is used to cover both directors and employees throughout the rest of this form. **Send the completed P11D and form P11D(b) to HM Revenue & Customs by 6 July 2006.**

**Note to employee**

Your employer has filled in this form. Keep it in a safe place as you may not be able to get a duplicate. You will need it for your tax records and to complete your 2005-06 Tax Return if you get one. Your tax code may need to be adjusted to take account of the information given on this P11D. The box numbers on this P11D have the same numbering as the Employment Pages of the Tax Return, for example, 1.12. Include the total figures in the corresponding box on the Tax Return, unless you think some other figure is more appropriate.

**Employer details**

Employer name  
  
 Employer PAYE reference

**Employee details**

Employee name  
 If a director tick here   
 Works number/department  
 National Insurance number

Employers pay Class 1A National Insurance contributions on most benefits. These are shown in boxes which are brown and have a **1A** indicator

**A Assets transferred (cars, property, goods or other assets)**

Description of asset	Cost/ Market value	Amount made good or from which tax deducted	Cash equivalent
<input type="text"/>	£ <input type="text"/>	£ <input type="text"/>	<b>1.12</b> £ <input type="text"/> <b>1A</b>

**B Payments made on behalf of employee**

Description of payment	Cash equivalent
<input type="text"/>	<b>1.12</b> £ <input type="text"/>
Tax on notional payments not borne by employee within 90 days of receipt of each notional payment	<b>1.12</b> £ <input type="text"/>

**C Vouchers or credit cards**

Value of vouchers and payments made using credit cards or tokens (for qualifying childcare vouchers the excess over £50 a week)	Gross amount	Amount made good or from which tax deducted	Cash equivalent
<input type="text"/>	£ <input type="text"/>	£ <input type="text"/>	<b>1.13</b> £ <input type="text"/>

**D Living accommodation**

Cash equivalent of accommodation provided for employee, or his/ her family or household	Cash equivalent
<input type="text"/>	<b>1.14</b> £ <input type="text"/> <b>1A</b>

**E Mileage allowance and passenger payments**

Amount of car and mileage allowances paid to employee for business travel in employee's own vehicle, and passenger payments, in excess of maximum exempt amounts (See P11D Guide for 2005-06 exempt rates)	Taxable payment
<input type="text"/>	<b>1.15</b> £ <input type="text"/>

**F Cars and car fuel** *If more than two cars were made available, either at the same time or in succession, please give details on a separate sheet*

	Car 1	Car 2
Make and Model	<input type="text" value="Smart Car"/>	<input type="text"/>
Date first registered	<input type="text" value="20/12/1999"/>	<input type="text"/>
Approved CO2 emissions figure for cars registered on or after 1 January 1998 <i>Tick box if the car does not have an approved CO2 figure</i>	<input type="text"/> g/km <input checked="" type="checkbox"/>	<input type="text"/> g/km <input type="checkbox"/>
Engine size	<input type="text"/> cc	<input type="text"/> cc
Type of fuel or power used <i>Please use the key letter shown in the P11D Guide</i>	<input type="text" value="E"/>	<input type="text"/>
Dates car was available <i>Only enter a 'from' or 'to' date if the car was first made available and/or ceased to be available in 2005-06</i>	From <input type="text"/> to <input type="text"/>	From <input type="text"/> to <input type="text"/>
List price of car <i>Including car and standard accessories only: if there is no list price, or if it is a classic car, employers see booklet 480</i>	£ <input type="text" value="12045"/>	£ <input type="text"/>
Accessories <i>All non-standard accessories, see P11D Guide</i>	£ <input type="text" value="0.00"/>	£ <input type="text"/>
Capital contributions (maximum £5,000) the employee made towards the cost of car or accessories	£ <input type="text" value="0.00"/>	£ <input type="text"/>
Amount paid by employee for private use of the car	£ <input type="text" value="500.00"/>	£ <input type="text"/>
Date free fuel was withdrawn <i>Tick if reinstated in year (see P11D Guide)</i>	<input type="text"/>	<input type="text"/>
Cash equivalent of each car	£ <input type="text" value="584.05"/>	£ <input type="text"/>
<b>Total cash equivalent of all cars available in 2005-06</b>		<b>1.16</b> £ <input type="text" value="584.05"/> <b>1A</b>
Cash equivalent of fuel for each car	£ <input type="text"/>	£ <input type="text"/>
<b>Total cash equivalent of fuel for all cars available in 2005-06</b>		<b>1.17</b> £ <input type="text"/> <b>1A</b>

**G**

**Vans**

Cash equivalent of all vans made available for private use 1.18 £  1A

**H**

**Interest-free and low interest loans**

*If the total amount outstanding on all loans does not exceed £5,000 at any time in the year, there is no need to complete this section.*

	Loan 1	Loan 2
Number of joint borrowers (if applicable)	<input type="text"/>	<input type="text"/>
Amount outstanding at 5 April 2005 or at date loan was made if later	£ <input type="text"/>	£ <input type="text"/>
Amount outstanding at 5 April 2006 or at date loan was discharged if earlier	£ <input type="text"/>	£ <input type="text"/>
Maximum amount outstanding at any time in the year	£ <input type="text"/>	£ <input type="text"/>
Total amount of interest paid by the borrower in 2005-06 - enter "NIL" if none was paid	£ <input type="text"/>	£ <input type="text"/>
Date loan was made in 2005-06 if applicable	<input type="text"/>	<input type="text"/>
Date loan was discharged in 2005-06 if applicable	<input type="text"/>	<input type="text"/>
Cash equivalent of loans after deducting any interest paid by the borrower	1.19 £ <input type="text"/> 1A	1.19 £ <input type="text"/> 1A

**I**

**Private medical treatment or insurance**

	Cost to you	Amount made good or from which tax deducted	Cash equivalent
Private medical treatment or insurance	£ <input type="text"/>	£ <input type="text"/>	= 1.21 £ <input type="text"/> 1A

**J**

**Qualifying relocation expenses payments and benefits**

*Non-qualifying benefits and expenses go in section M and N below*

Excess over £8,000 of all qualifying relocation expenses payments and benefits for each move 1.22 £  378 1A

**K**

**Services supplied**

	Cost to you	Amount made good or from which tax deducted	Cash equivalent
Services supplied to the employee	£ <input type="text"/>	£ <input type="text"/>	= 1.22 £ <input type="text"/> 1A

**L**

**Assets placed at the employee's disposal**

	Annual value plus expenses incurred	Amount made good or from which tax deducted	Cash equivalent
Description of asset <input type="text" value="timeshare accommodation"/>	£ <input type="text" value="300"/>	£ <input type="text" value="300"/>	= 1.22 £ <input type="text" value="0"/> 1A

**M**

**Other items (including subscriptions and professional fees)**

	Cost to you	Amount made good or from which tax deducted	Cash equivalent
Description of other items <input type="text"/>	£ <input type="text"/>	£ <input type="text"/>	= 1.22 £ <input type="text"/> 1A

Description of other items <input type="text"/>	£ <input type="text"/>	£ <input type="text"/>	= 1.22 £ <input type="text"/>
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	Tax paid
Income tax paid but not deducted from director's remuneration	1.22 £ <input type="text"/>

**N**

**Expenses payments made to, or on behalf of, the employee**

	Cost to you	Amount made good or from which tax deducted	Taxable payment
Travelling and subsistence payments (except mileage allowance payments for employee's own car - see section E)	£ <input type="text"/>	£ <input type="text"/>	= 1.23 £ <input type="text"/>

Entertainment (trading organisations read P11D Guide and then enter a tick or a cross as appropriate here) <input type="checkbox"/>	£ <input type="text"/>	£ <input type="text"/>	= 1.23 £ <input type="text"/>
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General expenses allowance for business travel	£ <input type="text"/>	£ <input type="text"/>	= 1.23 £ <input type="text"/>
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Payments for use of home telephone	£ <input type="text"/>	£ <input type="text"/>	= 1.23 £ <input type="text"/>
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Non-qualifying relocation expenses (those not shown in section J or M)	£ <input type="text"/>	£ <input type="text"/>	= 1.23 £ <input type="text"/>
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Description of other expenses <input type="text"/>	£ <input type="text"/>	£ <input type="text"/>	= 1.23 £ <input type="text"/>
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**HM Revenue & Customs**

**P11D EXPENSES AND BENEFITS 2005-06**

**Note to employer**

Complete this return for a director, or an employee who earned at a rate of £8,500 a year or more during the year 6 April 2005 to 5 April 2006. Do not include expenses and benefits covered by a dispensation or PAYE settlement agreement. Read the P11 Guide and booklet 480, Chapters 24 and 25, before you complete the form. You must give a copy of this information to the director or employee by 6 July 2006. The term employee is used to cover both directors and employees throughout the rest of this form. **Send the completed P11D and form P11D(b) to HM Revenue & Customs by 6 July 2006.**

**Note to employee**

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**Employer details**

Employer name

Employer PAYE reference

**Employee details**

Employee name  
 If a director tick here

Works number/department

National Insurance number

Employers pay Class 1A National Insurance contributions on most benefits. These are shown in boxes which are brown and have a **1A** indicator

**A Assets transferred (cars, property, goods or other assets)**

Description of asset	Cost/ Market value	Amount made good or from which tax deducted	Cash equivalent
<input type="text"/>	£ <input type="text"/>	£ <input type="text"/>	1.12 £ <input type="text"/> 1A

**B Payments made on behalf of employee**

Description of payment	Cash equivalent
<input type="text" value="domestic bills"/>	1.12 £ <input type="text" value="1960"/>
Tax on notional payments not borne by employee within 90 days of receipt of each notional payment	1.12 £ <input type="text"/>

**C Vouchers or credit cards**

Value of vouchers and payments made using credit cards or tokens (for qualifying childcare vouchers the excess over £50 a week)	Gross amount	Amount made good or from which tax deducted	Cash equivalent
<input type="text"/>	£ <input type="text"/>	£ <input type="text"/>	1.13 £ <input type="text"/>

**D Living accommodation**

Cash equivalent of accommodation provided for employee, or his/ her family or household	Cash equivalent
<input type="text"/>	1.14 £ <input type="text"/> 1A

**E Mileage allowance and passenger payments**

Amount of car and mileage allowances paid to employee for business travel in employee's own vehicle, and passenger payments, in excess of maximum exempt amounts (See P11D Guide for 2005-06 exempt rates)	Taxable payment
<input type="text"/>	1.15 £ <input type="text" value="540"/>

**F Cars and car fuel** *If more than two cars were made available, either at the same time or in succession, please give details on a separate sheet*

	Car 1	Car 2
Make and Model	<input type="text" value="Honda Civic"/>	<input type="text" value="Toyota"/>
Date first registered	<input type="text" value="01/02/2002"/>	<input type="text" value="02/01/1997"/>
Approved CO2 emissions figure for cars registered on or after 1 January 1998 <i>Tick box if the car does not have an approved CO2 figure</i>	<input type="text" value="125"/> g/km <input type="checkbox"/>	<input type="text"/> g/km <input checked="" type="checkbox"/> <i>See P11D Guide for details of cars that have no approved CO2 figure</i>
Engine size	<input type="text"/> cc	<input type="text" value="2200"/> cc
Type of fuel or power used <i>Please use the key letter shown in the P11D Guide</i>	<input type="text" value="H"/>	<input type="text" value="C"/>
Dates car was available <i>Only enter a 'from' or 'to' date if the car was first made available and/or ceased to be available in 2005-06</i>	From <input type="text" value="06/04/2005"/> to <input type="text" value="31/12/2005"/>	From <input type="text" value="09/01/2006"/> to <input type="text"/>
List price of car <i>Including car and standard accessories only: if there is no list price, or if it is a classic car, employers see booklet 480</i>	£ <input type="text" value="18000"/>	£ <input type="text" value="10000"/>
Accessories <i>All non-standard accessories, see P11D Guide</i>	£ <input type="text" value="0.00"/>	£ <input type="text" value="0.00"/>
Capital contributions (maximum £5,000) the employee made towards the cost of car or accessories	£ <input type="text" value="0.00"/>	£ <input type="text" value="0.00"/>
Amount paid by employee for private use of the car	£ <input type="text" value="0.00"/>	£ <input type="text" value="0.00"/>
Date free fuel was withdrawn <i>Tick if reinstated in year (see P11D Guide)</i>	<input type="text"/>	<input type="text"/>
Cash equivalent of each car	£ <input type="text" value="1730.96"/>	£ <input type="text" value="762.74"/>
<b>Total cash equivalent of all cars available in 2005-06</b>		1.16 £ <input type="text" value="2493.70"/> 1A
Cash equivalent of fuel for each car	£ <input type="text" value="1385"/>	£ <input type="text" value="1098"/>
<b>Total cash equivalent of fuel for all cars available in 2005-06</b>		1.17 £ <input type="text" value="2483"/> 1A

**G****Vans**

Cash equivalent of all vans made available for private use 1.18 £ 1A

**H****Interest-free and low interest loans***If the total amount outstanding on all loans does not exceed £5,000 at any time in the year, there is no need to complete this section.*

	Loan 1	Loan 2
Number of joint borrowers (if applicable)	<input type="text"/>	<input type="text"/>
Amount outstanding at 5 April 2005 or at date loan was made if later	£ <input type="text"/>	£ <input type="text"/>
Amount outstanding at 5 April 2006 or at date loan was discharged if earlier	£ <input type="text"/>	£ <input type="text"/>
Maximum amount outstanding at any time in the year	£ <input type="text"/>	£ <input type="text"/>
Total amount of interest paid by the borrower in 2005-06 - enter "NIL" if none was paid	£ <input type="text"/>	£ <input type="text"/>
Date loan was made in 2005-06 if applicable	<input type="text"/>	<input type="text"/>
Date loan was discharged in 2005-06 if applicable	<input type="text"/>	<input type="text"/>
Cash equivalent of loans after deducting any interest paid by the borrower	1.19 £ <input type="text"/>	1A 1.19 £ <input type="text"/>

**I****Private medical treatment or insurance**

	Cost to you	Amount made good or from which tax deducted	Cash equivalent
Private medical treatment or insurance	£ <input type="text"/>	£ <input type="text"/>	= 1.21 £ <input type="text"/>

**J****Qualifying relocation expenses payments and benefits***Non-qualifying benefits and expenses go in section M and N below*

Excess over £8,000 of all qualifying relocation expenses payments and benefits for each move 1.22 £ 1A

**K****Services supplied**

	Cost to you	Amount made good or from which tax deducted	Cash equivalent
Services supplied to the employee	£ <input type="text"/>	£ <input type="text"/>	= 1.22 £ <input type="text"/>

**L****Assets placed at the employee's disposal**

	Annual value plus expenses incurred	Amount made good or from which tax deducted	Cash equivalent
Description of asset <input type="text"/>	£ <input type="text"/>	£ <input type="text"/>	= 1.22 £ <input type="text"/>

**M****Other items (including subscriptions and professional fees)**

	Cost to you	Amount made good or from which tax deducted	Cash equivalent
Description of other items <input type="text"/>	£ <input type="text"/>	£ <input type="text"/>	= 1.22 £ <input type="text"/>

Description of other items  £  - £  = 1.22 £ Income tax paid but not deducted from director's remuneration 1.22 £ **N****Expenses payments made to, or on behalf of, the employee**

	Cost to you	Amount made good or from which tax deducted	Taxable payment
Travelling and subsistence payments (except mileage allowance payments for employee's own car - see section E)	£ <input type="text"/>	£ <input type="text"/>	= 1.23 £ <input type="text"/>
Entertainment (trading organisations read P11D Guide and then enter a tick or a cross as appropriate here) <input type="checkbox"/>	£ <input type="text"/>	£ <input type="text"/>	= 1.23 £ <input type="text"/>
General expenses allowance for business travel	£ <input type="text"/>	£ <input type="text"/>	= 1.23 £ <input type="text"/>
Payments for use of home telephone	£ <input type="text"/>	£ <input type="text"/>	= 1.23 £ <input type="text"/>
Non-qualifying relocation expenses (those not shown in section J or M)	£ <input type="text"/>	£ <input type="text"/>	= 1.23 £ <input type="text"/>
Description of other expenses <input type="text"/>	£ <input type="text"/>	£ <input type="text"/>	= 1.23 £ <input type="text"/>

**HM Revenue & Customs**

**P11D EXPENSES AND BENEFITS 2005-06**

**Note to employer**

Complete this return for a director, or an employee who earned at a rate of £8,500 a year or more during the year 6 April 2005 to 5 April 2006. Do not include expenses and benefits covered by a dispensation or PAYE settlement agreement. Read the P11 Guide and booklet 480, Chapters 24 and 25, before you complete the form. You must give a copy of this information to the director or employee by 6 July 2006. The term employee is used to cover both directors and employees throughout the rest of this form. **Send the completed P11D and form P11D(b) to HM Revenue & Customs by 6 July 2006.**

**Note to employee**

Your employer has filled in this form. Keep it in a safe place as you may not be able to get a duplicate. You will need it for your tax records and to complete your 2005-06 Tax Return if you get one. Your tax code may need to be adjusted to take account of the information given on this P11D. The box numbers on this P11D have the same numbering as the Employment Pages of the Tax Return, for example, 1.12. Include the total figures in the corresponding box on the Tax Return, unless you think some other figure is more appropriate.

**Employer details**

Employer name

Employer PAYE reference

**Employee details**

Employee name  
 If a director tick here

Works number/department

National Insurance number

Employers pay Class 1A National Insurance contributions on most benefits. These are shown in boxes which are brown and have a **1A** indicator

**A Assets transferred (cars, property, goods or other assets)**

Description of asset	Cost/ Market value	Amount made good or from which tax deducted	Cash equivalent
<input type="text"/>	£ <input type="text"/>	£ <input type="text"/>	1.12 £ <input type="text"/> 1A

**B Payments made on behalf of employee**

Description of payment	Cash equivalent
<input type="text"/>	1.12 £ <input type="text"/>
Tax on notional payments not borne by employee within 90 days of receipt of each notional payment	1.12 £ <input type="text"/>

**C Vouchers or credit cards**

Value of vouchers and payments made using credit cards or tokens (for qualifying childcare vouchers the excess over £50 a week)	Gross amount	Amount made good or from which tax deducted	Cash equivalent
<input type="text"/>	£ <input type="text"/>	£ <input type="text"/>	1.13 £ <input type="text"/>

**D Living accommodation**

Cash equivalent of accommodation provided for employee, or his/ her family or household	Cash equivalent
<input type="text"/>	1.14 £ <input type="text"/> 1A

**E Mileage allowance and passenger payments**

Amount of car and mileage allowances paid to employee for business travel in employee's own vehicle, and passenger payments, in excess of maximum exempt amounts (See P11D Guide for 2005-06 exempt rates)	Taxable payment
<input type="text"/>	1.15 £ <input type="text"/>

**F Cars and car fuel** *If more than two cars were made available, either at the same time or in succession, please give details on a separate sheet*

	Car 1	Car 2
Make and Model	<input type="text" value="Toyota Supra"/>	<input type="text"/>
Date first registered	<input type="text" value="26/04/03"/>	<input type="text"/>
Approved CO2 emissions figure for cars registered on or after 1 January 1998 <i>Tick box if the car does not have an approved CO2 figure</i>	<input type="text" value="170"/> g/km <input type="checkbox"/>	<input type="text"/> g/km <input type="checkbox"/>
Engine size	<input type="text" value="2954"/> cc	<input type="text"/> cc
Type of fuel or power used <i>Please use the key letter shown in the P11D Guide</i>	<input type="text" value="P"/>	<input type="text"/>
Dates car was available <i>Only enter a 'from' or 'to' date if the car was first made available and/or ceased to be available in 2005-06</i>	From <input type="text" value="22/7/05"/> to <input type="text" value="22/3/06"/>	From <input type="text"/> to <input type="text"/>
List price of car <i>Including car and standard accessories only: if there is no list price, or if it is a classic car, employers see booklet 480</i>	£ <input type="text" value="19969"/>	£ <input type="text"/>
Accessories <i>All non-standard accessories, see P11D Guide</i>	£ <input type="text" value="520"/>	£ <input type="text"/>
Capital contributions (maximum £5,000) the employee made towards the cost of car or accessories	£ <input type="text" value="0"/>	£ <input type="text"/>
Amount paid by employee for private use of the car	£ <input type="text" value="0"/>	£ <input type="text"/>
Date free fuel was withdrawn <i>Tick if reinstated in year (See P11D Guide)</i>	<input type="text" value="01/11/2005"/> <input checked="" type="checkbox"/>	<input type="text"/> <input type="checkbox"/>
Cash equivalent of each car	£ <input type="text" value="2876.32"/>	£ <input type="text"/>
<b>Total cash equivalent of all cars available in 2005-06</b>		1.16 £ <input type="text" value="2876.32"/> 1A
Cash equivalent of fuel for each car	£ <input type="text" value="2022"/>	£ <input type="text"/>
<b>Total cash equivalent of fuel for all cars available in 2005-06</b>		1.17 £ <input type="text" value="2022"/> 1A

**G****Vans**

Cash equivalent of all vans made available for private use 1.18 £  1A

**H****Interest-free and low interest loans**

If the total amount outstanding on all loans does not exceed £5,000 at any time in the year, there is no need to complete this section.

	Loan 1	Loan 2
Number of joint borrowers (if applicable)	<input type="text"/>	<input type="text"/>
Amount outstanding at 5 April 2005 or at date loan was made if later	£ <input type="text"/>	£ <input type="text"/>
Amount outstanding at 5 April 2006 or at date loan was discharged if earlier	£ <input type="text"/>	£ <input type="text"/>
Maximum amount outstanding at any time in the year	£ <input type="text"/>	£ <input type="text"/>
Total amount of interest paid by the borrower in 2005-06 - enter "NIL" if none was paid	£ <input type="text"/>	£ <input type="text"/>
Date loan was made in 2005-06 if applicable	<input type="text"/>	<input type="text"/>
Date loan was discharged in 2005-06 if applicable	<input type="text"/>	<input type="text"/>
Cash equivalent of loans after deducting any interest paid by the borrower	1.19 £ <input type="text"/> 1A	1.19 £ <input type="text"/> 1A

**I****Private medical treatment or insurance**

	Cost to you	Amount made good or from which tax deducted	Cash equivalent
Private medical treatment or insurance	£ <input type="text"/> 343	£ <input type="text"/> 0	= 1.21 £ <input type="text"/> 343 1A

**J****Qualifying relocation expenses payments and benefits**

Non-qualifying benefits and expenses go in section M and N below

Excess over £8,000 of all qualifying relocation expenses payments and benefits for each move 1.22 £  1A

**K****Services supplied**

	Cost to you	Amount made good or from which tax deducted	Cash equivalent
Services supplied to the employee	£ <input type="text"/>	£ <input type="text"/>	= 1.22 £ <input type="text"/> 1A

**L****Assets placed at the employee's disposal**

	Annual value plus expenses incurred	Amount made good or from which tax deducted	Cash equivalent
Description of asset <input type="text"/>	£ <input type="text"/>	£ <input type="text"/>	= 1.22 £ <input type="text"/> 1A

**M****Other items (including subscriptions and professional fees)**

	Cost to you	Amount made good or from which tax deducted	Cash equivalent
Description of other items <input type="text"/> <i>subscriptions and fees</i>	£ <input type="text"/> 320	£ <input type="text"/> 0	= 1.22 £ <input type="text"/> 320 1A

Description of other items <input type="text"/> <i>educational assistance</i>	£ <input type="text"/> 3400	£ <input type="text"/> 0	= 1.22 £ <input type="text"/> 3400
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	Tax paid
Income tax paid but not deducted from director's remuneration	1.22 £ <input type="text"/>

**N****Expenses payments made to, or on behalf of, the employee**

	Cost to you	Amount made good or from which tax deducted	Taxable payment
Travelling and subsistence payments (except mileage allowance payments for employee's own car - see section E)	£ <input type="text"/>	£ <input type="text"/>	= 1.23 £ <input type="text"/>
Entertainment (trading organisations read P11D Guide and then enter a tick or a cross as appropriate here) <input type="checkbox"/>	£ <input type="text"/>	£ <input type="text"/>	= 1.23 £ <input type="text"/>
General expenses allowance for business travel	£ <input type="text"/>	£ <input type="text"/>	= 1.23 £ <input type="text"/>
Payments for use of home telephone	£ <input type="text"/>	£ <input type="text"/>	= 1.23 £ <input type="text"/>
Non-qualifying relocation expenses (those not shown in section J or M)	£ <input type="text"/>	£ <input type="text"/>	= 1.23 £ <input type="text"/>
Description of other expenses <input type="text"/>	£ <input type="text"/>	£ <input type="text"/>	= 1.23 £ <input type="text"/>

**HM Revenue & Customs**

**P11D EXPENSES AND BENEFITS 2005-06**

**Note to employer**

Complete this return for a director, or an employee who earned at a rate of £8,500 a year or more during the year 6 April 2005 to 5 April 2006. Do not include expenses and benefits covered by a dispensation or PAYE settlement agreement. Read the P11 Guide and booklet 480, Chapters 24 and 25, before you complete the form. You must give a copy of this information to the director or employee by 6 July 2006. The term employee is used to cover both directors and employees throughout the rest of this form. **Send the completed P11D and form P11D(b) to HM Revenue & Customs by 6 July 2006.**

**Note to employee**

Your employer has filled in this form. Keep it in a safe place as you may not be able to get a duplicate. You will need it for your tax records and to complete your 2005-06 Tax Return if you get one. Your tax code may need to be adjusted to take account of the information given on this P11D. The box numbers on this P11D have the same numbering as the Employment Pages of the Tax Return, for example, 1.12. Include the total figures in the corresponding box on the Tax Return, unless you think some other figure is more appropriate.

**Employer details**

Employer name

Employer PAYE reference

**Employee details**

Employee name  
 If a director tick here

Works number/department  
 National Insurance number

Employers pay Class 1A National Insurance contributions on most benefits. These are shown in boxes which are brown and have a **1A** indicator

<b>A Assets transferred (cars, property, goods or other assets)</b>	Cost/ Market value	Amount made good or from which tax deducted	Cash equivalent
Description of asset	£ <input type="text"/>	£ <input type="text"/>	<b>1.12</b> £ <input type="text"/> <b>1A</b>

<b>B Payments made on behalf of employee</b>	Cash equivalent
Description of payment	<b>1.12</b> £ <input type="text"/>
Tax on notional payments not borne by employee within 90 days of receipt of each notional payment	<b>1.12</b> £ <input type="text"/>

<b>C Vouchers or credit cards</b>	Gross amount	Amount made good or from which tax deducted	Cash equivalent
Value of vouchers and payments made using credit cards or tokens (for qualifying childcare vouchers the excess over £50 a week)	£ <input type="text" value="13000"/>	£ <input type="text" value="0"/>	<b>1.13</b> £ <input type="text" value="13000"/>

<b>D Living accommodation</b>	Cash equivalent
Cash equivalent of accommodation provided for employee, or his/ her family or household	<b>1.14</b> £ <input type="text"/> <b>1A</b>

<b>E Mileage allowance and passenger payments</b>	Taxable payment
Amount of car and mileage allowances paid to employee for business travel in employee's own vehicle, and passenger payments, in excess of maximum exempt amounts (See P11D Guide for 2005-06 exempt rates)	<b>1.15</b> £ <input type="text"/>

<b>F Cars and car fuel</b> <i>If more than two cars were made available, either at the same time or in succession, please give details on a separate sheet</i>	Car 1		Car 2	
	Make and Model	<input type="text" value="Vauxhall Vectra 2.0 CD"/>	<input type="text"/>	<input type="text"/>
Date first registered	<input type="text" value="1/9/99"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Approved CO2 emissions figure for cars registered on or after 1 January 1998 <i>Tick box if the car does not have an approved CO2 figure</i>	<input type="text" value="204"/> g/km	<input type="text"/>	<input type="text"/>	<input type="text"/>
Engine size	<input type="text" value="1998"/> cc	<input type="text"/>	<input type="text"/>	<input type="text"/>
Type of fuel or power used <i>Please use the key letter shown in the P11D Guide</i>	<input type="text" value="P"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Dates car was available <i>Only enter a 'from' or 'to' date if the car was first made available and/or ceased to be available in 2005-06</i>	From <input type="text"/> to <input type="text"/>	From <input type="text"/> to <input type="text"/>	<input type="text"/>	<input type="text"/>
List price of car <i>Including car and standard accessories only: if there is no list price, or if it is a classic car, employers see booklet 480</i>	£ <input type="text" value="18195"/>	£ <input type="text"/>	£ <input type="text"/>	£ <input type="text"/>
Accessories <i>All non-standard accessories, see P11D Guide</i>	£ <input type="text" value="0"/>	£ <input type="text"/>	£ <input type="text"/>	£ <input type="text"/>
Capital contributions (maximum £5,000) the employee made towards the cost of car or accessories	£ <input type="text" value="0"/>	£ <input type="text"/>	£ <input type="text"/>	£ <input type="text"/>
Amount paid by employee for private use of the car	£ <input type="text" value="0"/>	£ <input type="text"/>	£ <input type="text"/>	£ <input type="text"/>
Date free fuel was withdrawn <i>Tick if reinstated in year (see P11D Guide)</i>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Cash equivalent of each car	£ <input type="text" value="4912.65"/>	£ <input type="text"/>	£ <input type="text"/>	£ <input type="text"/>
<b>Total cash equivalent of all cars available in 2005-06</b>			<b>1.16</b>	£ <input type="text" value="4912.65"/> <b>1A</b>
Cash equivalent of fuel for each car	£ <input type="text" value="3888"/>	£ <input type="text"/>	£ <input type="text"/>	£ <input type="text"/>
<b>Total cash equivalent of fuel for all cars available in 2005-06</b>			<b>1.17</b>	£ <input type="text" value="3888"/> <b>1A</b>

**G****Vans**

Cash equivalent of all vans made available for private use 1.18 £ 1A

**H****Interest-free and low interest loans***If the total amount outstanding on all loans does not exceed £5,000 at any time in the year, there is no need to complete this section.*

	Loan 1	Loan 2
Number of joint borrowers (if applicable)	1	
Amount outstanding at 5 April 2005 or at date loan was made if later	£ 22600	£
Amount outstanding at 5 April 2006 or at date loan was discharged if earlier	£ 22600	£
Maximum amount outstanding at any time in the year	£ 22600	£
Total amount of interest paid by the borrower in 2005-06 - enter "NIL" if none was paid	£ 0	£
Date loan was made in 2005-06 if applicable		
Date loan was discharged in 2005-06 if applicable	31/07/05	
Cash equivalent of loans after deducting any interest paid by the borrower	1.19 £ 282.50	1A 1.19 £ 1A

**I****Private medical treatment or insurance**

	Cost to you	Amount made good or from which tax deducted	Cash equivalent
Private medical treatment or insurance	£ 1200	£ 0	= 1.21 £ 1200 1A

**J****Qualifying relocation expenses payments and benefits***Non-qualifying benefits and expenses go in section M and N below*

Excess over £8,000 of all qualifying relocation expenses payments and benefits for each move 1.22 £ 1A

**K****Services supplied**

	Cost to you	Amount made good or from which tax deducted	Cash equivalent
Services supplied to the employee	£	£	= 1.22 £ 1A

**L****Assets placed at the employee's disposal**

	Annual value plus expenses incurred	Amount made good or from which tax deducted	Cash equivalent
Description of asset	£	£	= 1.22 £ 1A

**M****Other items (including subscriptions and professional fees)**

	Cost to you	Amount made good or from which tax deducted	Cash equivalent
Description of other items	£	£	= 1.22 £ 1A

Description of other items	£	£	= 1.22 £
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	Tax paid
Income tax paid but not deducted from director's remuneration	1.22 £

**N****Expenses payments made to, or on behalf of, the employee**

	Cost to you	Amount made good or from which tax deducted	Taxable payment
Travelling and subsistence payments (except mileage allowance payments for employee's own car - see section E)	£	£	= 1.23 £
Entertainment (trading organisations read P11D Guide and then enter a tick or a cross as appropriate here) <input checked="" type="checkbox"/>	£ 480	£ 0	= 1.23 £ 480
General expenses allowance for business travel	£ 56	£ 0	= 1.23 £ 56
Payments for use of home telephone	£	£	= 1.23 £
Non-qualifying relocation expenses (those not shown in section J or M)	£	£	= 1.23 £
Description of other expenses Telephone	£ 165	£ 30	= 1.23 £ 135

**HM Revenue & Customs**

**P11D EXPENSES AND BENEFITS 2005-06**

**Note to employer**

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**Employer details**

Employer name  
  
 Employer PAYE reference

**Employee details**

Employee name  
 If a director tick here   
 Works number/department  
 National Insurance number

Employers pay Class 1A National Insurance contributions on most benefits. These are shown in boxes which are brown and have a **1A** indicator

**A Assets transferred (cars, property, goods or other assets)**

Description of asset	Cost/ Market value	Amount made good or from which tax deducted	Cash equivalent
<input type="text"/>	£ <input type="text"/>	£ <input type="text"/>	1.12 £ <input type="text"/> 1A

**B Payments made on behalf of employee**

Description of payment	Cash equivalent
<input type="text"/>	1.12 £ <input type="text"/>
Tax on notional payments not borne by employee within 90 days of receipt of each notional payment	1.12 £ <input type="text"/>

**C Vouchers or credit cards**

Value of vouchers and payments made using credit cards or tokens (for qualifying childcare vouchers the excess over £50 a week)	Gross amount	Amount made good or from which tax deducted	Cash equivalent
<input type="text"/>	£ <input type="text" value="50"/>	£ <input type="text" value="50"/>	1.13 £ <input type="text" value="0"/>

**D Living accommodation**

Cash equivalent of accommodation provided for employee, or his/ her family or household	Cash equivalent
<input type="text"/>	1.14 £ <input type="text" value="4800"/> 1A

**E Mileage allowance and passenger payments**

Amount of car and mileage allowances paid to employee for business travel in employee's own vehicle, and passenger payments, in excess of maximum exempt amounts (See P11D Guide for 2005-06 exempt rates)	Taxable payment
<input type="text"/>	1.15 £ <input type="text"/>

**F Cars and car fuel** *If more than two cars were made available, either at the same time or in succession, please give details on a separate sheet*

	Car 1	Car 2
Make and Model	<input type="text" value="Vauxhall Astra"/>	<input type="text"/>
Date first registered	<input type="text" value="01/09/2003"/>	<input type="text"/>
Approved CO2 emissions figure for cars registered on or after 1 January 1998 <i>Tick box if the car does not have an approved CO2 figure</i>	<input type="text" value="132"/> g/km <input type="checkbox"/>	<input type="text"/> g/km <input type="checkbox"/>
Engine size	<input type="text"/> cc	<input type="text"/> cc
Type of fuel or power used <i>Please use the key letter shown in the P11D Guide</i>	<input type="text" value="L"/>	<input type="text"/>
Dates car was available <i>Only enter a 'from' or 'to' date if the car was first made available and/or ceased to be available in 2005-06</i>	From <input type="text"/> to <input type="text"/>	From <input type="text"/> to <input type="text"/>
List price of car <i>Including car and standard accessories only: if there is no list price, or if it is a classic car, employers see booklet 480</i>	£ <input type="text" value="15245"/>	£ <input type="text"/>
Accessories <i>All non-standard accessories, see P11D Guide</i>	£ <input type="text" value="0.00"/>	£ <input type="text"/>
Capital contributions (maximum £5,000) the employee made towards the cost of car or accessories	£ <input type="text" value="2245"/>	£ <input type="text"/>
Amount paid by employee for private use of the car	£ <input type="text" value="0"/>	£ <input type="text"/>
Date free fuel was withdrawn <i>Tick if reinstated in year (See P11D Guide)</i>	<input type="text" value="31/12/05"/> <input checked="" type="checkbox"/>	<input type="text"/> <input type="checkbox"/>
Cash equivalent of each car	£ <input type="text" value="1709.59"/>	£ <input type="text"/>
<b>Total cash equivalent of all cars available in 2005-06</b>		1.16 £ <input type="text" value="1709.59"/> 1A
Cash equivalent of fuel for each car	£ <input type="text" value="1894"/>	£ <input type="text"/>
<b>Total cash equivalent of fuel for all cars available in 2005-06</b>		1.17 £ <input type="text" value="1894"/> 1A

**G****Vans**

Cash equivalent of all vans made available for private use 1.18 £ 1A

**H****Interest-free and low interest loans***If the total amount outstanding on all loans does not exceed £5,000 at any time in the year, there is no need to complete this section.*

	Loan 1	Loan 2
Number of joint borrowers (if applicable)	<input type="text"/>	<input type="text"/>
Amount outstanding at 5 April 2005 or at date loan was made if later	£ <input type="text"/>	£ <input type="text"/>
Amount outstanding at 5 April 2006 or at date loan was discharged if earlier	£ <input type="text"/>	£ <input type="text"/>
Maximum amount outstanding at any time in the year	£ <input type="text"/>	£ <input type="text"/>
Total amount of interest paid by the borrower in 2005-06 - enter "NIL" if none was paid	£ <input type="text"/>	£ <input type="text"/>
Date loan was made in 2005-06 if applicable	<input type="text"/>	<input type="text"/>
Date loan was discharged in 2005-06 if applicable	<input type="text"/>	<input type="text"/>
Cash equivalent of loans after deducting any interest paid by the borrower	1.19 £ <input type="text"/>	1A 1.19 £ <input type="text"/>

**I****Private medical treatment or insurance**

	Cost to you	Amount made good or from which tax deducted	Cash equivalent
Private medical treatment or insurance	£ <input type="text"/>	£ <input type="text"/>	= 1.21 £ <input type="text"/>

**J****Qualifying relocation expenses payments and benefits***Non-qualifying benefits and expenses go in section M and N below*

Excess over £8,000 of all qualifying relocation expenses payments and benefits for each move 1.22 £ 1A

**K****Services supplied**

	Cost to you	Amount made good or from which tax deducted	Cash equivalent
Services supplied to the employee	£ <input type="text"/>	£ <input type="text"/>	= 1.22 £ <input type="text"/>

**L****Assets placed at the employee's disposal**

	Annual value plus expenses incurred	Amount made good or from which tax deducted	Cash equivalent
Description of asset <input type="text" value="other"/>	£ <input type="text" value="1060"/>	£ <input type="text" value="0.00"/>	= 1.22 £ <input type="text" value="1060"/>

**M****Other items (including subscriptions and professional fees)**

	Cost to you	Amount made good or from which tax deducted	Cash equivalent
Description of other items <input type="text"/>	£ <input type="text"/>	£ <input type="text"/>	= 1.22 £ <input type="text"/>

Description of other items <input type="text"/>	£ <input type="text"/>	£ <input type="text"/>	= 1.22 £ <input type="text"/>
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	Tax paid
Income tax paid but not deducted from director's remuneration	1.22 £ <input type="text"/>

**N****Expenses payments made to, or on behalf of, the employee**

	Cost to you	Amount made good or from which tax deducted	Taxable payment
Travelling and subsistence payments (except mileage allowance payments for employee's own car - see section E)	£ <input type="text"/>	£ <input type="text"/>	= 1.23 £ <input type="text"/>
Entertainment (trading organisations read P11D Guide and then enter a tick or a cross as appropriate here) <input type="checkbox"/>	£ <input type="text"/>	£ <input type="text"/>	= 1.23 £ <input type="text"/>
General expenses allowance for business travel	£ <input type="text"/>	£ <input type="text"/>	= 1.23 £ <input type="text"/>
Payments for use of home telephone	£ <input type="text"/>	£ <input type="text"/>	= 1.23 £ <input type="text"/>
Non-qualifying relocation expenses (those not shown in section J or M)	£ <input type="text"/>	£ <input type="text"/>	= 1.23 £ <input type="text"/>
Description of other expenses <input type="text"/>	£ <input type="text"/>	£ <input type="text"/>	= 1.23 £ <input type="text"/>

**HM Revenue & Customs**

**P11D EXPENSES AND BENEFITS 2005-06**

**Note to employer**

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**Note to employee**

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**Employer details**

Employer name

Employer PAYE reference

**Employee details**

Employee name  
 If a director tick here

Works number/department

National Insurance number

Employers pay Class 1A National Insurance contributions on most benefits. These are shown in boxes which are brown and have a **1A** indicator

**A Assets transferred (cars, property, goods or other assets)**

Description of asset	Cost/ Market value	Amount made good or from which tax deducted	Cash equivalent
<input type="text"/>	£ <input type="text"/>	£ <input type="text"/>	1.12 £ <input type="text"/> 1A

**B Payments made on behalf of employee**

Description of payment	Cash equivalent
<input type="text"/>	1.12 £ <input type="text"/>
Tax on notional payments not borne by employee within 90 days of receipt of each notional payment	1.12 £ <input type="text"/>

**C Vouchers or credit cards**

Value of vouchers and payments made using credit cards or tokens (for qualifying childcare vouchers the excess over £50 a week)	Gross amount	Amount made good or from which tax deducted	Cash equivalent
<input type="text"/>	£ <input type="text"/>	£ <input type="text"/>	1.13 £ <input type="text"/>

**D Living accommodation**

Cash equivalent of accommodation provided for employee, or his/ her family or household	Cash equivalent
<input type="text"/>	1.14 £ <input type="text"/> 1A

**E Mileage allowance and passenger payments**

Amount of car and mileage allowances paid to employee for business travel in employee's own vehicle, and passenger payments, in excess of maximum exempt amounts (See P11D Guide for 2005-06 exempt rates)	Taxable payment
<input type="text"/>	1.15 £ <input type="text"/>

**F Cars and car fuel** *If more than two cars were made available, either at the same time or in succession, please give details on a separate sheet*

	Car 1	Car 2
Make and Model	<input type="text" value="Volvo V70 TDI Estate"/>	<input type="text" value="BMW series 3"/>
Date first registered	<input type="text" value="01/08/02"/>	<input type="text" value="01/03/03"/>
Approved CO2 emissions figure for cars registered on or after 1 January 1998 <i>Tick box if the car does not have an approved CO2 figure</i>	<input type="text" value="185"/> g/km <input type="checkbox"/>	<input type="text" value="175"/> g/km <input type="checkbox"/>
Engine size	<input type="text"/> cc	<input type="text" value="1998"/> cc
Type of fuel or power used <i>Please use the key letter shown in the P11D Guide</i>	<input type="text" value="D"/>	<input type="text" value="P"/>
Dates car was available <i>Only enter a 'from' or 'to' date if the car was first made available and/or ceased to be available in 2005-06</i>	From <input type="text" value="06/04/05"/> to <input type="text" value="24/09/05"/>	From <input type="text" value="1/10/05"/> to <input type="text" value="5/04/06"/>
List price of car <i>Including car and standard accessories only: if there is no list price, or if it is a classic car, employers see booklet 480</i>	£ <input type="text" value="16455"/>	£ <input type="text" value="22000"/>
Accessories <i>All non-standard accessories, see P11D Guide</i>	£ <input type="text" value="0"/>	£ <input type="text" value="750"/>
Capital contributions (maximum £5,000) the employee made towards the cost of car or accessories	£ <input type="text" value="0.00"/>	£ <input type="text" value="3000"/>
Amount paid by employee for private use of the car	£ <input type="text" value="0"/>	£ <input type="text" value="0"/>
Date free fuel was withdrawn <i>Tick if reinstated in year (see P11D Guide)</i>	<input type="text"/>	<input type="text"/>
Cash equivalent of each car	£ <input type="text" value="2093.62"/>	£ <input type="text" value="2226.07"/>
<b>Total cash equivalent of all cars available in 2005-06</b>		1.16 £ <input type="text" value="4319.69"/> 1A
Cash equivalent of fuel for each car	£ <input type="text" value="1832"/>	£ <input type="text" value="1623"/>
<b>Total cash equivalent of fuel for all cars available in 2005-06</b>		1.17 £ <input type="text" value="3455"/> 1A

**G**

**Vans**

Cash equivalent of all vans made available for private use 1.18 £  1A

**H**

**Interest-free and low interest loans**

*If the total amount outstanding on all loans does not exceed £5,000 at any time in the year, there is no need to complete this section.*

	Loan 1	Loan 2
Number of joint borrowers (if applicable)	<input type="text"/>	<input type="text"/>
Amount outstanding at 5 April 2005 or at date loan was made if later	£ <input type="text"/>	£ <input type="text"/>
Amount outstanding at 5 April 2006 or at date loan was discharged if earlier	£ <input type="text"/>	£ <input type="text"/>
Maximum amount outstanding at any time in the year	£ <input type="text"/>	£ <input type="text"/>
Total amount of interest paid by the borrower in 2005-06 - enter "NIL" if none was paid	£ <input type="text"/>	£ <input type="text"/>
Date loan was made in 2005-06 if applicable	<input type="text"/>	<input type="text"/>
Date loan was discharged in 2005-06 if applicable	<input type="text"/>	<input type="text"/>
Cash equivalent of loans after deducting any interest paid by the borrower	1.19 £ <input type="text"/>	1A 1.19 £ <input type="text"/> 1A

**I**

**Private medical treatment or insurance**

	Cost to you	Amount made good or from which tax deducted	Cash equivalent
Private medical treatment or insurance	£ <input type="text"/>	£ <input type="text"/>	= 1.21 £ <input type="text"/> 1A

**J**

**Qualifying relocation expenses payments and benefits**

*Non-qualifying benefits and expenses go in section M and N below*

Excess over £8,000 of all qualifying relocation expenses payments and benefits for each move 1.22 £  1A

**K**

**Services supplied**

	Cost to you	Amount made good or from which tax deducted	Cash equivalent
Services supplied to the employee	£ <input type="text"/>	£ <input type="text"/>	= 1.22 £ <input type="text"/> 1A

**L**

**Assets placed at the employee's disposal**

	Annual value plus expenses incurred	Amount made good or from which tax deducted	Cash equivalent
Description of asset <input style="width: 150px;" type="text"/>	£ <input type="text"/>	£ <input type="text"/>	= 1.22 £ <input type="text"/> 1A

**M**

**Other items (including subscriptions and professional fees)**

	Cost to you	Amount made good or from which tax deducted	Cash equivalent
Description of other items <input style="width: 150px;" type="text"/>	£ <input type="text"/>	£ <input type="text"/>	= 1.22 £ <input type="text"/> 1A

Description of other items <input style="width: 150px;" type="text"/>	£ <input type="text"/>	£ <input type="text"/>	= 1.22 £ <input type="text"/>
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	Tax paid
Income tax paid but not deducted from director's remuneration	1.22 £ <input type="text"/>

**N**

**Expenses payments made to, or on behalf of, the employee**

	Cost to you	Amount made good or from which tax deducted	Taxable payment
Travelling and subsistence payments (except mileage allowance payments for employee's own car - see section E)	£ <input type="text"/>	£ <input type="text"/>	= 1.23 £ <input type="text"/>

Entertainment (trading organisations read P11D Guide and then enter a tick or a cross as appropriate here) <input type="checkbox"/>	£ <input type="text"/>	£ <input type="text"/>	= 1.23 £ <input type="text"/>
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General expenses allowance for business travel	£ <input type="text"/>	£ <input type="text"/>	= 1.23 £ <input type="text"/>
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Payments for use of home telephone	£ <input type="text"/>	£ <input type="text"/>	= 1.23 £ <input type="text"/>
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Non-qualifying relocation expenses (those not shown in section J or M)	£ <input type="text"/>	£ <input type="text"/>	= 1.23 £ <input type="text"/>
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Description of other expenses <input style="width: 150px;" type="text"/>	£ <input type="text"/>	£ <input type="text"/>	= 1.23 £ <input type="text"/>
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**HM Revenue & Customs**

**P11D EXPENSES AND BENEFITS 2005-06**

**Note to employer**

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**Employer details**

Employer name

Employer PAYE reference

**Employee details**

Employee name  
 If a director tick here

Works number/department

National Insurance number

Employers pay Class 1A National Insurance contributions on most benefits. These are shown in boxes which are brown and have a **1A** indicator

**A Assets transferred (cars, property, goods or other assets)**

Description of asset	Cost/ Market value	Amount made good or from which tax deducted	Cash equivalent
<input type="text"/>	£ <input type="text"/>	£ <input type="text"/>	<b>1.12</b> £ <input type="text"/> <b>1A</b>

**B Payments made on behalf of employee**

Description of payment	<input type="text" value="private education"/>	<b>1.12</b> £ <input type="text" value="78"/>
Tax on notional payments not borne by employee within 90 days of receipt of each notional payment		<b>1.12</b> £ <input type="text"/>

**C Vouchers or credit cards**

Value of vouchers and payments made using credit cards or tokens (for qualifying childcare vouchers the excess over £50 a week)	Gross amount	Amount made good or from which tax deducted	Cash equivalent
<input type="text"/>	£ <input type="text"/>	£ <input type="text"/>	<b>1.13</b> £ <input type="text"/>

**D Living accommodation**

Cash equivalent of accommodation provided for employee, or his/ her family or household	Cash equivalent
<input type="text"/>	<b>1.14</b> £ <input type="text"/> <b>1A</b>

**E Mileage allowance and passenger payments**

Amount of car and mileage allowances paid to employee for business travel in employee's own vehicle, and passenger payments, in excess of maximum exempt amounts (See P11D Guide for 2005-06 exempt rates)	Taxable payment
<input type="text"/>	<b>1.15</b> £ <input type="text"/>

**F Cars and car fuel** *If more than two cars were made available, either at the same time or in succession, please give details on a separate sheet*

	Car 1	Car 2
Make and Model	<input type="text"/>	<input type="text"/>
Date first registered	<input type="text"/>	<input type="text"/>
Approved CO2 emissions figure for cars registered on or after 1 January 1998 <i>Tick box if the car does not have an approved CO2 figure</i>	<input type="text"/> g/km <input type="checkbox"/>	<input type="text"/> g/km <input type="checkbox"/>
Engine size	<input type="text"/> cc	<input type="text"/> cc
Type of fuel or power used <i>Please use the key letter shown in the P11D Guide</i>	<input type="text"/>	<input type="text"/>
Dates car was available <i>Only enter a 'from' or 'to' date if the car was first made available and/or ceased to be available in 2005-06</i>	From <input type="text"/> to <input type="text"/>	From <input type="text"/> to <input type="text"/>
List price of car <i>Including car and standard accessories only: if there is no list price, or if it is a classic car, employers see booklet 480</i>	£ <input type="text"/>	£ <input type="text"/>
Accessories <i>All non-standard accessories, see P11D Guide</i>	£ <input type="text"/>	£ <input type="text"/>
Capital contributions (maximum £5,000) the employee made towards the cost of car or accessories	£ <input type="text"/>	£ <input type="text"/>
Amount paid by employee for private use of the car	£ <input type="text"/>	£ <input type="text"/>
Date free fuel was withdrawn <i>Tick if reinstated in year (see P11D Guide)</i>	<input type="text"/>	<input type="text"/>
Cash equivalent of each car	£ <input type="text"/>	£ <input type="text"/>
<b>Total cash equivalent of all cars available in 2005-06</b>		<b>1.16</b> £ <input type="text"/> <b>1A</b>
Cash equivalent of fuel for each car	£ <input type="text"/>	£ <input type="text"/>
<b>Total cash equivalent of fuel for all cars available in 2005-06</b>		<b>1.17</b> £ <input type="text"/> <b>1A</b>

**G****Vans**

Cash equivalent of all vans made available for private use	1.18	£	1A
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**H****Interest-free and low interest loans**

If the total amount outstanding on all loans does not exceed £5,000 at any time in the year, there is no need to complete this section.

	Loan 1		Loan 2	
Number of joint borrowers (if applicable)				
Amount outstanding at 5 April 2005 or at date loan was made if later	£		£	
Amount outstanding at 5 April 2006 or at date loan was discharged if earlier	£		£	
Maximum amount outstanding at any time in the year	£		£	
Total amount of interest paid by the borrower in 2005-06 - enter "NIL" if none was paid	£		£	
Date loan was made in 2005-06 if applicable				
Date loan was discharged in 2005-06 if applicable				
Cash equivalent of loans after deducting any interest paid by the borrower	1.19	£	1A 1.19	£

**I****Private medical treatment or insurance**

	Cost to you		Amount made good or from which tax deducted		Cash equivalent	
Private medical treatment or insurance	£	-	£	=	1.21	£

**J****Qualifying relocation expenses payments and benefits**

Non-qualifying benefits and expenses go in section M and N below

Excess over £8,000 of all qualifying relocation expenses payments and benefits for each move	1.22	£	1A
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**K****Services supplied**

	Cost to you		Amount made good or from which tax deducted		Cash equivalent	
Services supplied to the employee	£ 1256	-	£ 100	=	1.22	£ 1156

**L****Assets placed at the employee's disposal**

	Annual value plus expenses incurred		Amount made good or from which tax deducted		Cash equivalent	
Description of asset	£	-	£	=	1.22	£

**M****Other items (including subscriptions and professional fees)**

	Cost to you		Amount made good or from which tax deducted		Cash equivalent	
Description of other items	£	-	£	=	1.22	£

Description of other items	£	-	£	=	1.22	£
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Income tax paid but not deducted from director's remuneration	1.22	£	
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**N****Expenses payments made to, or on behalf of, the employee**

	Cost to you		Amount made good or from which tax deducted		Taxable payment	
Travelling and subsistence payments (except mileage allowance payments for employee's own car - see section E)	£ 466	-	£ 0	=	1.23	£ 466

Entertainment (trading organisations read P11D Guide and then enter a tick or a cross as appropriate here)		-	£	=	1.23	£
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General expenses allowance for business travel	£	-	£	=	1.23	£
--	---	---	---	---	------	---

Payments for use of home telephone	£	-	£	=	1.23	£
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Non-qualifying relocation expenses (those not shown in section J or M)	£	-	£	=	1.23	£
--	---	---	---	---	------	---

Description of other expenses	£	-	£	=	1.23	£
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**HM Revenue & Customs**

**P11D EXPENSES AND BENEFITS 2005-06**

**Note to employer**

Complete this return for a director, or an employee who earned at a rate of £8,500 a year or more during the year 6 April 2005 to 5 April 2006. Do not include expenses and benefits covered by a dispensation or PAYE settlement agreement. Read the P11 Guide and booklet 480, Chapters 24 and 25, before you complete the form. You must give a copy of this information to the director or employee by 6 July 2006. The term employee is used to cover both directors and employees throughout the rest of this form. **Send the completed P11D and form P11D(b) to HM Revenue & Customs by 6 July 2006.**

**Note to employee**

Your employer has filled in this form. Keep it in a safe place as you may not be able to get a duplicate. You will need it for your tax records and to complete your 2005-06 Tax Return if you get one. Your tax code may need to be adjusted to take account of the information given on this P11D. The box numbers on this P11D have the same numbering as the Employment Pages of the Tax Return, for example, 1.12. Include the total figures in the corresponding box on the Tax Return, unless you think some other figure is more appropriate.

**Employer details**

Employer name

Employer PAYE reference

**Employee details**

Employee name  
 If a director tick here

Works number/department

National Insurance number

Employers pay Class 1A National Insurance contributions on most benefits. These are shown in boxes which are brown and have a **1A** indicator

**A Assets transferred (cars, property, goods or other assets)**

Description of asset	Cost/ Market value	Amount made good or from which tax deducted	Cash equivalent
<input type="text"/>	£ <input type="text"/>	£ <input type="text"/>	1.12 £ <input type="text"/> 1A

**B Payments made on behalf of employee**

Description of payment	1.12 £ <input type="text"/>
Tax on notional payments not borne by employee within 90 days of receipt of each notional payment	1.12 £ <input type="text"/>

**C Vouchers or credit cards**

Value of vouchers and payments made using credit cards or tokens (for qualifying childcare vouchers the excess over £50 a week)	Gross amount	Amount made good or from which tax deducted	Cash equivalent
<input type="text"/>	£ <input type="text"/>	£ <input type="text"/>	1.13 £ <input type="text"/>

**D Living accommodation**

Cash equivalent of accommodation provided for employee, or his/ her family or household	Cash equivalent
<input type="text"/>	1.14 £ <input type="text"/> 1A

**E Mileage allowance and passenger payments**

Amount of car and mileage allowances paid to employee for business travel in employee's own vehicle, and passenger payments, in excess of maximum exempt amounts (See P11D Guide for 2005-06 exempt rates)	Taxable payment
<input type="text"/>	1.15 £ <input type="text"/>

**F Cars and car fuel** *If more than two cars were made available, either at the same time or in succession, please give details on a separate sheet*

	Car 1	Car 2
Make and Model	<input type="text"/>	<input type="text"/>
Date first registered	<input type="text"/>	<input type="text"/>
Approved CO2 emissions figure for cars registered on or after 1 January 1998 <i>Tick box if the car does not have an approved CO2 figure</i>	<input type="text"/> g/km <input type="checkbox"/> See P11D Guide for details of cars that have no approved CO2 figure	<input type="text"/> g/km <input type="checkbox"/> See P11D Guide for details of cars that have no approved CO2 figure
Engine size	<input type="text"/> cc	<input type="text"/> cc
Type of fuel or power used <i>Please use the key letter shown in the P11D Guide</i>	<input type="text"/>	<input type="text"/>
Dates car was available <i>Only enter a 'from' or 'to' date if the car was first made available and/or ceased to be available in 2005-06</i>	From <input type="text"/> to <input type="text"/>	From <input type="text"/> to <input type="text"/>
List price of car <i>Including car and standard accessories only: if there is no list price, or if it is a classic car, employers see booklet 480</i>	£ <input type="text"/>	£ <input type="text"/>
Accessories <i>All non-standard accessories, see P11D Guide</i>	£ <input type="text"/>	£ <input type="text"/>
Capital contributions (maximum £5,000) the employee made towards the cost of car or accessories	£ <input type="text"/>	£ <input type="text"/>
Amount paid by employee for private use of the car	£ <input type="text"/>	£ <input type="text"/>
Date free fuel was withdrawn <i>Tick if reinstated in year (see P11D Guide)</i>	<input type="text"/>	<input type="text"/>
Cash equivalent of each car	£ <input type="text"/>	£ <input type="text"/>
<b>Total cash equivalent of all cars available in 2005-06</b>		1.16 £ <input type="text"/> 1A
Cash equivalent of fuel for each car	£ <input type="text"/>	£ <input type="text"/>
<b>Total cash equivalent of fuel for all cars available in 2005-06</b>		1.17 £ <input type="text"/> 1A

**G****Vans**

Cash equivalent of all vans made available for private use 1.18 £ 500 1A

**H****Interest-free and low interest loans***If the total amount outstanding on all loans does not exceed £5,000 at any time in the year, there is no need to complete this section.*

	Loan 1	Loan 2
Number of joint borrowers (if applicable)		
Amount outstanding at 5 April 2005 or at date loan was made if later	£	£
Amount outstanding at 5 April 2006 or at date loan was discharged if earlier	£	£
Maximum amount outstanding at any time in the year	£	£
Total amount of interest paid by the borrower in 2005-06 - enter "NIL" if none was paid	£	£
Date loan was made in 2005-06 if applicable		
Date loan was discharged in 2005-06 if applicable		
Cash equivalent of loans after deducting any interest paid by the borrower	1.19 £	1A 1.19 £

**I****Private medical treatment or insurance**

	Cost to you	Amount made good or from which tax deducted	Cash equivalent
Private medical treatment or insurance	£ 500	£ 0	= 1.21 £ 500 1A

**J****Qualifying relocation expenses payments and benefits***Non-qualifying benefits and expenses go in section M and N below*

Excess over £8,000 of all qualifying relocation expenses payments and benefits for each move 1.22 £ 4500 1A

**K****Services supplied**

	Cost to you	Amount made good or from which tax deducted	Cash equivalent
Services supplied to the employee	£	£	= 1.22 £ 1A

**L****Assets placed at the employee's disposal**

	Annual value plus expenses incurred	Amount made good or from which tax deducted	Cash equivalent
Description of asset	£	£	= 1.22 £ 1A

**M****Other items (including subscriptions and professional fees)**

	Cost to you	Amount made good or from which tax deducted	Cash equivalent
Description of other items	£ 1200	£ 0	= 1.22 £ 1200 1A

Description of other items	£	£	= 1.22 £
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	Tax paid
Income tax paid but not deducted from director's remuneration	1.22 £

**N****Expenses payments made to, or on behalf of, the employee**

	Cost to you	Amount made good or from which tax deducted	Taxable payment
Travelling and subsistence payments (except mileage allowance payments for employee's own car - see section E)	£	£	= 1.23 £
Entertainment (trading organisations read P11D Guide and then enter a tick or a cross as appropriate here) <input checked="" type="checkbox"/>	£ 766	£ 0	= 1.23 £ 766
General expenses allowance for business travel	£	£	= 1.23 £
Payments for use of home telephone	£	£	= 1.23 £
Non-qualifying relocation expenses (those not shown in section J or M)	£	£	= 1.23 £
Description of other expenses	£	£	= 1.23 £

**HM Revenue & Customs**

**P11D EXPENSES AND BENEFITS 2005-06**

**Note to employer**

Complete this return for a director, or an employee who earned at a rate of £8,500 a year or more during the year 6 April 2005 to 5 April 2006. Do not include expenses and benefits covered by a dispensation or PAYE settlement agreement. Read the P11 Guide and booklet 480, Chapters 24 and 25, before you complete the form. You must give a copy of this information to the director or employee by 6 July 2006. The term employee is used to cover both directors and employees throughout the rest of this form. **Send the completed P11D and form P11D(b) to HM Revenue & Customs by 6 July 2006.**

**Note to employee**

Your employer has filled in this form. Keep it in a safe place as you may not be able to get a duplicate. You will need it for your tax records and to complete your 2005-06 Tax Return if you get one. Your tax code may need to be adjusted to take account of the information given on this P11D. The box numbers on this P11D have the same numbering as the Employment Pages of the Tax Return, for example, 1.12. Include the total figures in the corresponding box on the Tax Return, unless you think some other figure is more appropriate.

**Employer details**

Employer name

Employer PAYE reference

**Employee details**

Employee name  
 If a director tick here

Works number/department

National Insurance number

Employers pay Class 1A National Insurance contributions on most benefits. These are shown in boxes which are brown and have a **1A** indicator

**A Assets transferred (cars, property, goods or other assets)**

Description of asset	Cost/ Market value	Amount made good or from which tax deducted	Cash equivalent
<input type="text"/>	£ <input type="text"/>	£ <input type="text"/>	1.12 £ <input type="text"/> 1A

**B Payments made on behalf of employee**

Description of payment	Cash equivalent
<input type="text"/>	1.12 £ <input type="text"/>
Tax on notional payments not borne by employee within 90 days of receipt of each notional payment	1.12 £ <input type="text"/>

**C Vouchers or credit cards**

Value of vouchers and payments made using credit cards or tokens (for qualifying childcare vouchers the excess over £50 a week)	Gross amount	Amount made good or from which tax deducted	Cash equivalent
<input type="text"/>	£ <input type="text"/>	£ <input type="text"/>	1.13 £ <input type="text"/>

**D Living accommodation**

Cash equivalent of accommodation provided for employee, or his/ her family or household	Cash equivalent
<input type="text"/>	1.14 £ <input type="text"/> 1A

**E Mileage allowance and passenger payments**

Amount of car and mileage allowances paid to employee for business travel in employee's own vehicle, and passenger payments, in excess of maximum exempt amounts (See P11D Guide for 2005-06 exempt rates)	Taxable payment
<input type="text"/>	1.15 £ <input type="text"/>

**F Cars and car fuel** *If more than two cars were made available, either at the same time or in succession, please give details on a separate sheet*

	Car 1	Car 2
Make and Model	<input type="text" value="Ford Mondeo"/>	<input type="text"/>
Date first registered	<input type="text" value="31/01/97"/>	<input type="text"/>
Approved CO2 emissions figure for cars registered on or after 1 January 1998 <i>Tick box if the car does not have an approved CO2 figure</i>	<input type="text"/> g/km <input checked="" type="checkbox"/>	<input type="text"/> g/km <input type="checkbox"/>
Engine size	<input type="text" value="1800"/> cc	<input type="text"/> cc
Type of fuel or power used <i>Please use the key letter shown in the P11D Guide</i>	<input type="text"/>	<input type="text"/>
Dates car was available <i>Only enter a 'from' or 'to' date if the car was first made available and/or ceased to be available in 2005-06</i>	From <input type="text"/> to <input type="text"/>	From <input type="text"/> to <input type="text"/>
List price of car <i>Including car and standard accessories only: if there is no list price, or if it is a classic car, employers see booklet 480</i>	£ <input type="text" value="12045"/>	£ <input type="text"/>
Accessories <i>All non-standard accessories, see P11D Guide</i>	£ <input type="text" value="0"/>	£ <input type="text"/>
Capital contributions (maximum £5,000) the employee made towards the cost of car or accessories	£ <input type="text" value="0"/>	£ <input type="text"/>
Amount paid by employee for private use of the car	£ <input type="text" value="500"/>	£ <input type="text"/>
Date free fuel was withdrawn <i>Tick if reinstated in year (See P11D Guide)</i>	<input type="text" value="01/02/06"/> <input type="checkbox"/>	<input type="text"/> <input type="checkbox"/>
Cash equivalent of each car	£ <input type="text" value="2149.90"/>	£ <input type="text"/>
<b>Total cash equivalent of all cars available in 2005-06</b>		1.16 £ <input type="text" value="2149.90"/> 1A
Cash equivalent of fuel for each car	£ <input type="text" value="2621"/>	£ <input type="text"/>
<b>Total cash equivalent of fuel for all cars available in 2005-06</b>		1.17 £ <input type="text" value="2621"/> 1A

**G**

**Vans**

Cash equivalent of all vans made available for private use 1.18 £  1A

**H**

**Interest-free and low interest loans**

*If the total amount outstanding on all loans does not exceed £5,000 at any time in the year, there is no need to complete this section.*

	Loan 1	Loan 2
Number of joint borrowers (if applicable)	<input type="text"/>	<input type="text"/>
Amount outstanding at 5 April 2005 or at date loan was made if later	£ <input type="text"/>	£ <input type="text"/>
Amount outstanding at 5 April 2006 or at date loan was discharged if earlier	£ <input type="text"/>	£ <input type="text"/>
Maximum amount outstanding at any time in the year	£ <input type="text"/>	£ <input type="text"/>
Total amount of interest paid by the borrower in 2005-06 - enter "NIL" if none was paid	£ <input type="text"/>	£ <input type="text"/>
Date loan was made in 2005-06 if applicable	<input type="text"/>	<input type="text"/>
Date loan was discharged in 2005-06 if applicable	<input type="text"/>	<input type="text"/>
Cash equivalent of loans after deducting any interest paid by the borrower	1.19 £ <input type="text"/> 1A	1.19 £ <input type="text"/> 1A

**I**

**Private medical treatment or insurance**

	Cost to you	Amount made good or from which tax deducted	Cash equivalent
Private medical treatment or insurance	£ <input type="text"/>	£ <input type="text"/>	= 1.21 £ <input type="text"/> 1A

**J**

**Qualifying relocation expenses payments and benefits**

*Non-qualifying benefits and expenses go in section M and N below*

Excess over £8,000 of all qualifying relocation expenses payments and benefits for each move 1.22 £  1A

**K**

**Services supplied**

	Cost to you	Amount made good or from which tax deducted	Cash equivalent
Services supplied to the employee	£ <input type="text"/> 276	£ <input type="text"/> 0	= 1.22 £ <input type="text"/> 276 1A

**L**

**Assets placed at the employee's disposal**

	Annual value plus expenses incurred	Amount made good or from which tax deducted	Cash equivalent
Description of asset <input type="text" value="other"/>	£ <input type="text"/> 756	£ <input type="text"/> 0	= 1.22 £ <input type="text"/> 756 1A

**M**

**Other items (including subscriptions and professional fees)**

	Cost to you	Amount made good or from which tax deducted	Cash equivalent
Description of other items <input type="text"/>	£ <input type="text"/>	£ <input type="text"/>	= 1.22 £ <input type="text"/> 1A
Description of other items <input type="text"/>	£ <input type="text"/>	£ <input type="text"/>	= 1.22 £ <input type="text"/>
Income tax paid but not deducted from director's remuneration			Tax paid 1.22 £ <input type="text"/>

**N**

**Expenses payments made to, or on behalf of, the employee**

	Cost to you	Amount made good or from which tax deducted	Taxable payment
Travelling and subsistence payments (except mileage allowance payments for employee's own car - see section E)	£ <input type="text"/>	£ <input type="text"/>	= 1.23 £ <input type="text"/>
Entertainment (trading organisations read P11D Guide and then enter a tick or a cross as appropriate here) <input type="checkbox"/>	£ <input type="text"/>	£ <input type="text"/>	= 1.23 £ <input type="text"/>
General expenses allowance for business travel	£ <input type="text"/>	£ <input type="text"/>	= 1.23 £ <input type="text"/>
Payments for use of home telephone	£ <input type="text"/>	£ <input type="text"/>	= 1.23 £ <input type="text"/>
Non-qualifying relocation expenses (those not shown in section J or M)	£ <input type="text"/>	£ <input type="text"/>	= 1.23 £ <input type="text"/>
Description of other expenses <input type="text"/>	£ <input type="text"/>	£ <input type="text"/>	= 1.23 £ <input type="text"/>

**HM Revenue & Customs**

**P11D EXPENSES AND BENEFITS 2005-06**

**Note to employer**

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**Note to employee**

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**Employer details**

Employer name

SCRIBE AND CO

Employer PAYE reference

LAB13

**Employee details**

Employee name

Sir Andrew Marks

If a director tick here

Works number/department

231704-52

National Insurance number

KL374500B

Employers pay Class 1A National Insurance contributions on most benefits. These are shown in boxes which are brown and have a **1A** indicator

**A Assets transferred (cars, property, goods or other assets)**

Description of asset	Cost/ Market value	Amount made good or from which tax deducted	Cash equivalent
property	£ 25000	£ 5000	1.12 £ 20000 1A

**B Payments made on behalf of employee**

Description of payment	1.12 £
Tax on notional payments not borne by employee within 90 days of receipt of each notional payment	1.12 £

**C Vouchers or credit cards**

Value of vouchers and payments made using credit cards or tokens (for qualifying childcare vouchers the excess over £50 a week)	Gross amount	Amount made good or from which tax deducted	Cash equivalent
	£	£	1.13 £

**D Living accommodation**

Cash equivalent of accommodation provided for employee, or his/ her family or household	Cash equivalent
	1.14 £ 1A

**E Mileage allowance and passenger payments**

Amount of car and mileage allowances paid to employee for business travel in employee's own vehicle, and passenger payments, in excess of maximum exempt amounts (See P11D Guide for 2005-06 exempt rates)	Taxable payment
	1.15 £ 725

**F Cars and car fuel** *If more than two cars were made available, either at the same time or in succession, please give details on a separate sheet*

	Car 1	Car 2	
Make and Model	Lexus iS 200S		
Date first registered	21/12/99		
Approved CO2 emissions figure for cars registered on or after 1 January 1998 <i>Tick box if the car does not have an approved CO2 figure</i>	190 g/km		
Engine size	2200 cc		
Type of fuel or power used <i>Please use the key letter shown in the P11D Guide</i>	P		
Dates car was available <i>Only enter a 'from' or 'to' date if the car was first made available and/or ceased to be available in 2005-06</i>	From 31/7/05 to 28/2/06		
List price of car <i>Including car and standard accessories only: if there is no list price, or if it is a classic car, employers see booklet 480</i>	£ 20750		
Accessories <i>All non-standard accessories, see P11D Guide</i>	£ 0.00		
Capital contributions (maximum £5,000) the employee made towards the cost of car or accessories	£ 0.00		
Amount paid by employee for private use of the car	£ 0.00		
Date free fuel was withdrawn <i>Tick if reinstated in year (see P11D Guide)</i>			
Cash equivalent of each car	£ 3027.23		
<b>Total cash equivalent of all cars available in 2005-06</b>			1.16 £ 3027.23 1A
Cash equivalent of fuel for each car	£ 2101		
<b>Total cash equivalent of fuel for all cars available in 2005-06</b>			1.17 £ 2101 1A

**G**

**Vans**

Cash equivalent of all vans made available for private use 1.18 £  1A

**H**

**Interest-free and low interest loans**

*If the total amount outstanding on all loans does not exceed £5,000 at any time in the year, there is no need to complete this section.*

	Loan 1	Loan 2
Number of joint borrowers (if applicable)	<input type="text"/>	<input type="text"/>
Amount outstanding at 5 April 2005 or at date loan was made if later	£ <input type="text"/>	£ <input type="text"/>
Amount outstanding at 5 April 2006 or at date loan was discharged if earlier	£ <input type="text"/>	£ <input type="text"/>
Maximum amount outstanding at any time in the year	£ <input type="text"/>	£ <input type="text"/>
Total amount of interest paid by the borrower in 2005-06 - enter "NIL" if none was paid	£ <input type="text"/>	£ <input type="text"/>
Date loan was made in 2005-06 if applicable	<input type="text"/>	<input type="text"/>
Date loan was discharged in 2005-06 if applicable	<input type="text"/>	<input type="text"/>
Cash equivalent of loans after deducting any interest paid by the borrower	1.19 £ <input type="text"/> 1A	1.19 £ <input type="text"/> 1A

**I**

**Private medical treatment or insurance**

	Cost to you	Amount made good or from which tax deducted	Cash equivalent
Private medical treatment or insurance	£ <input type="text"/>	£ <input type="text"/>	= 1.21 £ <input type="text"/> 1A

**J**

**Qualifying relocation expenses payments and benefits**

*Non-qualifying benefits and expenses go in section M and N below*

Excess over £8,000 of all qualifying relocation expenses payments and benefits for each move 1.22 £  1A

**K**

**Services supplied**

	Cost to you	Amount made good or from which tax deducted	Cash equivalent
Services supplied to the employee	£ <input type="text"/>	£ <input type="text"/>	= 1.22 £ <input type="text"/> 1A

**L**

**Assets placed at the employee's disposal**

	Annual value plus expenses incurred	Amount made good or from which tax deducted	Cash equivalent
Description of asset <input type="text"/>	£ <input type="text"/>	£ <input type="text"/>	= 1.22 £ <input type="text"/> 1A

**M**

**Other items (including subscriptions and professional fees)**

	Cost to you	Amount made good or from which tax deducted	Cash equivalent
Description of other items <input type="text"/>	£ <input type="text"/>	£ <input type="text"/>	= 1.22 £ <input type="text"/> 1A

Description of other items  £  - £  = 1.22 £

Income tax paid but not deducted from director's remuneration Tax paid  
1.22 £

**N**

**Expenses payments made to, or on behalf of, the employee**

	Cost to you	Amount made good or from which tax deducted	Taxable payment
Travelling and subsistence payments (except mileage allowance payments for employee's own car - see section E)	£ <input type="text"/>	£ <input type="text"/>	= 1.23 £ <input type="text"/>
Entertainment (trading organisations read P11D Guide and then enter a tick or a cross as appropriate here) <input type="checkbox"/>	£ <input type="text"/>	£ <input type="text"/>	= 1.23 £ <input type="text"/>
General expenses allowance for business travel	£ <input type="text"/>	£ <input type="text"/>	= 1.23 £ <input type="text"/>
Payments for use of home telephone	£ <input type="text"/>	£ <input type="text"/>	= 1.23 £ <input type="text"/>
Non-qualifying relocation expenses (those not shown in section J or M)	£ <input type="text"/> 600	£ <input type="text"/> 0.00	= 1.23 £ <input type="text"/> 600
Description of other expenses <input type="text"/>	£ <input type="text"/>	£ <input type="text"/>	= 1.23 £ <input type="text"/>

**HM Revenue & Customs**

**P11D EXPENSES AND BENEFITS 2005-06**

**Note to employer**

Complete this return for a director, or an employee who earned at a rate of £8,500 a year or more during the year 6 April 2005 to 5 April 2006. Do not include expenses and benefits covered by a dispensation or PAYE settlement agreement. Read the P11 Guide and booklet 480, Chapters 24 and 25, before you complete the form. You must give a copy of this information to the director or employee by 6 July 2006. The term employee is used to cover both directors and employees throughout the rest of this form. **Send the completed P11D and form P11D(b) to HM Revenue & Customs by 6 July 2006.**

**Note to employee**

Your employer has filled in this form. Keep it in a safe place as you may not be able to get a duplicate. You will need it for your tax records and to complete your 2005-06 Tax Return if you get one. Your tax code may need to be adjusted to take account of the information given on this P11D. The box numbers on this P11D have the same numbering as the Employment Pages of the Tax Return, for example, 1.12. Include the total figures in the corresponding box on the Tax Return, unless you think some other figure is more appropriate.

**Employer details**

Employer name  
  
 Employer PAYE reference

**Employee details**

Employee name  
 If a director tick here   
 Works number/department  
  
 National Insurance number

Employers pay Class 1A National Insurance contributions on most benefits. These are shown in boxes which are brown and have a **1A** indicator

**A Assets transferred (cars, property, goods or other assets)**

Description of asset	Cost/ Market value	Amount made good or from which tax deducted	Cash equivalent
<input type="text"/>	£ <input type="text"/>	£ <input type="text"/>	1.12 £ <input type="text"/> 1A

**B Payments made on behalf of employee**

Description of payment	1.12 £ <input type="text"/>
Tax on notional payments not borne by employee within 90 days of receipt of each notional payment	1.12 £ <input type="text"/>

**C Vouchers or credit cards**

Value of vouchers and payments made using credit cards or tokens (for qualifying childcare vouchers the excess over £50 a week)	Gross amount	Amount made good or from which tax deducted	Cash equivalent
<input type="text"/>	£ <input type="text"/>	£ <input type="text"/>	1.13 £ <input type="text"/>

**D Living accommodation**

Cash equivalent of accommodation provided for employee, or his/ her family or household	Cash equivalent
<input type="text"/>	1.14 £ <input type="text" value="3300"/> 1A

**E Mileage allowance and passenger payments**

Amount of car and mileage allowances paid to employee for business travel in employee's own vehicle, and passenger payments, in excess of maximum exempt amounts (See P11D Guide for 2005-06 exempt rates)	Taxable payment
<input type="text"/>	1.15 £ <input type="text"/>

**F Cars and car fuel** *If more than two cars were made available, either at the same time or in succession, please give details on a separate sheet*

	Car 1	Car 2
Make and Model	<input type="text"/>	<input type="text"/>
Date first registered	<input type="text"/>	<input type="text"/>
Approved CO2 emissions figure for cars registered on or after 1 January 1998 <i>Tick box if the car does not have an approved CO2 figure</i>	<input type="text"/> g/km <input type="checkbox"/> <i>See P11D Guide for details of cars that have no approved CO2 figure</i>	<input type="text"/> g/km <input type="checkbox"/> <i>See P11D Guide for details of cars that have no approved CO2 figure</i>
Engine size	<input type="text"/> cc	<input type="text"/> cc
Type of fuel or power used <i>Please use the key letter shown in the P11D Guide</i>	<input type="text"/>	<input type="text"/>
Dates car was available <i>Only enter a 'from' or 'to' date if the car was first made available and/or ceased to be available in 2005-06</i>	From <input type="text"/> to <input type="text"/>	From <input type="text"/> to <input type="text"/>
List price of car <i>Including car and standard accessories only: if there is no list price, or if it is a classic car, employers see booklet 480</i>	£ <input type="text"/>	£ <input type="text"/>
Accessories <i>All non-standard accessories, see P11D Guide</i>	£ <input type="text"/>	£ <input type="text"/>
Capital contributions (maximum £5,000) the employee made towards the cost of car or accessories	£ <input type="text"/>	£ <input type="text"/>
Amount paid by employee for private use of the car	£ <input type="text"/>	£ <input type="text"/>
Date free fuel was withdrawn <i>Tick if reinstated in year (see P11D Guide)</i>	<input type="text"/> <input type="checkbox"/>	<input type="text"/> <input type="checkbox"/>
Cash equivalent of each car	£ <input type="text"/>	£ <input type="text"/>
<b>Total cash equivalent of all cars available in 2005-06</b>		1.16 £ <input type="text"/> 1A
Cash equivalent of fuel for each car	£ <input type="text"/>	£ <input type="text"/>
<b>Total cash equivalent of fuel for all cars available in 2005-06</b>		1.17 £ <input type="text"/> 1A

**G**

**Vans**

Cash equivalent of all vans made available for private use 1.18 £ 500 1A

**H**

**Interest-free and low interest loans**

*If the total amount outstanding on all loans does not exceed £5,000 at any time in the year, there is no need to complete this section.*

	Loan 1	Loan 2
Number of joint borrowers (if applicable)	<input type="text"/>	<input type="text"/>
Amount outstanding at 5 April 2005 or at date loan was made if later	£ <input type="text"/>	£ <input type="text"/>
Amount outstanding at 5 April 2006 or at date loan was discharged if earlier	£ <input type="text"/>	£ <input type="text"/>
Maximum amount outstanding at any time in the year	£ <input type="text"/>	£ <input type="text"/>
Total amount of interest paid by the borrower in 2005-06 - enter "NIL" if none was paid	£ <input type="text"/>	£ <input type="text"/>
Date loan was made in 2005-06 if applicable	<input type="text"/>	<input type="text"/>
Date loan was discharged in 2005-06 if applicable	<input type="text"/>	<input type="text"/>
Cash equivalent of loans after deducting any interest paid by the borrower	1.19 £ <input type="text"/>	1A 1.19 £ <input type="text"/>

**I**

**Private medical treatment or insurance**

	Cost to you	Amount made good or from which tax deducted	Cash equivalent
Private medical treatment or insurance	£ <input type="text"/>	£ <input type="text"/>	= 1.21 £ <input type="text"/>

**J**

**Qualifying relocation expenses payments and benefits**

*Non-qualifying benefits and expenses go in section M and N below*

Excess over £8,000 of all qualifying relocation expenses payments and benefits for each move 1.22 £  1A

**K**

**Services supplied**

	Cost to you	Amount made good or from which tax deducted	Cash equivalent
Services supplied to the employee	£ <input type="text"/>	£ <input type="text"/>	= 1.22 £ <input type="text"/> 1A

**L**

**Assets placed at the employee's disposal**

	Annual value plus expenses incurred	Amount made good or from which tax deducted	Cash equivalent
Description of asset <input type="text"/>	£ <input type="text"/>	£ <input type="text"/>	= 1.22 £ <input type="text"/> 1A

**M**

**Other items (including subscriptions and professional fees)**

	Cost to you	Amount made good or from which tax deducted	Cash equivalent
Description of other items <input type="text"/>	£ <input type="text"/>	£ <input type="text"/>	= 1.22 £ <input type="text"/> 1A
Description of other items <input type="text"/>	£ <input type="text"/>	£ <input type="text"/>	= 1.22 £ <input type="text"/>
Income tax paid but not deducted from director's remuneration			Tax paid 1.22 £ <input type="text"/>

**N**

**Expenses payments made to, or on behalf of, the employee**

	Cost to you	Amount made good or from which tax deducted	Taxable payment
Travelling and subsistence payments (except mileage allowance payments for employee's own car - see section E)	£ <input type="text"/>	£ <input type="text"/>	= 1.23 £ <input type="text"/>
Entertainment (trading organisations read P11D Guide and then enter a tick or a cross as appropriate here) <input type="checkbox"/>	£ <input type="text"/>	£ <input type="text"/>	= 1.23 £ <input type="text"/>
General expenses allowance for business travel	£ <input type="text"/> 150	£ <input type="text"/> 0	= 1.23 £ <input type="text"/> 150
Payments for use of home telephone	£ <input type="text"/>	£ <input type="text"/>	= 1.23 £ <input type="text"/>
Non-qualifying relocation expenses (those not shown in section J or M)	£ <input type="text"/>	£ <input type="text"/>	= 1.23 £ <input type="text"/>
Description of other expenses <input type="text"/>	£ <input type="text"/>	£ <input type="text"/>	= 1.23 £ <input type="text"/>

**HM Revenue & Customs**

**P11D EXPENSES AND BENEFITS 2005-06**

**Note to employer**

Complete this return for a director, or an employee who earned at a rate of £8,500 a year or more during the year 6 April 2005 to 5 April 2006. Do not include expenses and benefits covered by a dispensation or PAYE settlement agreement. Read the P11 Guide and booklet 480, Chapters 24 and 25, before you complete the form. You must give a copy of this information to the director or employee by 6 July 2006. The term employee is used to cover both directors and employees throughout the rest of this form. **Send the completed P11D and form P11D(b) to HM Revenue & Customs by 6 July 2006.**

**Note to employee**

Your employer has filled in this form. Keep it in a safe place as you may not be able to get a duplicate. You will need it for your tax records and to complete your 2005-06 Tax Return if you get one. Your tax code may need to be adjusted to take account of the information given on this P11D. The box numbers on this P11D have the same numbering as the Employment Pages of the Tax Return, for example, 1.12. Include the total figures in the corresponding box on the Tax Return, unless you think some other figure is more appropriate.

**Employer details**

Employer name

Employer PAYE reference

**Employee details**

Employee name  
 If a director tick here

Works number/department  
 National Insurance number

Employers pay Class 1A National Insurance contributions on most benefits. These are shown in boxes which are brown and have a **1A** indicator

<b>A Assets transferred (cars, property, goods or other assets)</b>	Cost/ Market value	Amount made good or from which tax deducted	Cash equivalent
Description of asset <input type="text"/>	£ <input type="text"/>	£ <input type="text"/>	<b>1.12</b> £ <input type="text"/> <b>1A</b>

<b>B Payments made on behalf of employee</b>	Cash equivalent
Description of payment <input type="text" value="season tickets"/>	<b>1.12</b> £ <input type="text" value="300"/>
Tax on notional payments not borne by employee within 90 days of receipt of each notional payment	<b>1.12</b> £ <input type="text"/>

<b>C Vouchers or credit cards</b>	Gross amount	Amount made good or from which tax deducted	Cash equivalent
Value of vouchers and payments made using credit cards or tokens (for qualifying childcare vouchers the excess over £50 a week)	£ <input type="text"/>	£ <input type="text"/>	<b>1.13</b> £ <input type="text"/>

<b>D Living accommodation</b>	Cash equivalent
Cash equivalent of accommodation provided for employee, or his/ her family or household	<b>1.14</b> £ <input type="text"/> <b>1A</b>

<b>E Mileage allowance and passenger payments</b>	Taxable payment
Amount of car and mileage allowances paid to employee for business travel in employee's own vehicle, and passenger payments, in excess of maximum exempt amounts (See P11D Guide for 2005-06 exempt rates)	<b>1.15</b> £ <input type="text"/>

<b>F Cars and car fuel</b>	If more than two cars were made available, either at the same time or in succession, please give details on a separate sheet	
	Car 1	Car 2
Make and Model	<input type="text"/>	<input type="text"/>
Date first registered	<input type="text"/>	<input type="text"/>
Approved CO2 emissions figure for cars registered on or after 1 January 1998 Tick box if the car does not have an approved CO2 figure	<input type="text"/> g/km <input type="checkbox"/> See P11D Guide for details of cars that have no approved CO2 figure	<input type="text"/> g/km <input type="checkbox"/> See P11D Guide for details of cars that have no approved CO2 figure
Engine size	<input type="text"/> cc	<input type="text"/> cc
Type of fuel or power used Please use the key letter shown in the P11D Guide	<input type="text"/>	<input type="text"/>
Dates car was available Only enter a 'from' or 'to' date if the car was first made available and/or ceased to be available in 2005-06	From <input type="text"/> to <input type="text"/>	From <input type="text"/> to <input type="text"/>
List price of car Including car and standard accessories only: if there is no list price, or if it is a classic car, employers see booklet 480	£ <input type="text"/>	£ <input type="text"/>
Accessories All non-standard accessories, see P11D Guide	£ <input type="text"/>	£ <input type="text"/>
Capital contributions (maximum £5,000) the employee made towards the cost of car or accessories	£ <input type="text"/>	£ <input type="text"/>
Amount paid by employee for private use of the car	£ <input type="text"/>	£ <input type="text"/>
Date free fuel was withdrawn Tick if reinstated in year (See P11D Guide)	<input type="text"/> <input type="checkbox"/>	<input type="text"/> <input type="checkbox"/>
Cash equivalent of each car	£ <input type="text"/>	£ <input type="text"/>
<b>Total cash equivalent of all cars available in 2005-06</b>	<b>1.16</b> £ <input type="text"/> <b>1A</b>	
Cash equivalent of fuel for each car	£ <input type="text"/>	£ <input type="text"/>
<b>Total cash equivalent of fuel for all cars available in 2005-06</b>	<b>1.17</b> £ <input type="text"/> <b>1A</b>	

**G****Vans**

Cash equivalent of all vans made available for private use 1.18 £ 1A

**H****Interest-free and low interest loans***If the total amount outstanding on all loans does not exceed £5,000 at any time in the year, there is no need to complete this section.*

	Loan 1	Loan 2
Number of joint borrowers (if applicable)	1	
Amount outstanding at 5 April 2005 or at date loan was made if later	£ 10000	£
Amount outstanding at 5 April 2006 or at date loan was discharged if earlier	£ 17400	£
Maximum amount outstanding at any time in the year	£ 17400	£
Total amount of interest paid by the borrower in 2005-06 - enter "NIL" if none was paid	£ 0	£
Date loan was made in 2005-06 if applicable		
Date loan was discharged in 2005-06 if applicable	31/07/05	
Cash equivalent of loans after deducting any interest paid by the borrower	1.19 £ 171.25	1A 1.19 £ 1A

**I****Private medical treatment or insurance**

	Cost to you	Amount made good or from which tax deducted	Cash equivalent
Private medical treatment or insurance	£ 250	£ 0	= 1.21 £ 250 1A

**J****Qualifying relocation expenses payments and benefits***Non-qualifying benefits and expenses go in section M and N below*

Excess over £8,000 of all qualifying relocation expenses payments and benefits for each move 1.22 £ 1A

**K****Services supplied**

	Cost to you	Amount made good or from which tax deducted	Cash equivalent
Services supplied to the employee	£	£	= 1.22 £ 1A

**L****Assets placed at the employee's disposal**

	Annual value plus expenses incurred	Amount made good or from which tax deducted	Cash equivalent
Description of asset <i>corporate hospitality</i>	£ 350	£ 50	= 1.22 £ 300 1A

**M****Other items (including subscriptions and professional fees)**

	Cost to you	Amount made good or from which tax deducted	Cash equivalent
Description of other items <i>educational assistance CL1A</i>	£ 2000	£ 500	= 1.22 £ 1500 1A

Description of other items <i>other</i>	£ 250	£ 0	= 1.22 £ 250
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	Tax paid
Income tax paid but not deducted from director's remuneration	1.22 £ 55

**N****Expenses payments made to, or on behalf of, the employee**

	Cost to you	Amount made good or from which tax deducted	Taxable payment
Travelling and subsistence payments (except mileage allowance payments for employee's own car - see section E)	£	£	= 1.23 £
Entertainment (trading organisations read P11D Guide and then enter a tick or a cross as appropriate here)	£	£	= 1.23 £
General expenses allowance for business travel	£	£	= 1.23 £
Payments for use of home telephone	£	£	= 1.23 £
Non-qualifying relocation expenses (those not shown in section J or M)	£	£	= 1.23 £
Description of other expenses	£	£	= 1.23 £