

Bookkeepers' P11D and P11D(b) Links Tax Year 2023/24

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Introduction

Bookkeeping professionals are (or will be) preparing for P11D submissions (due by 06 July 2024).

As guidance and advice documents are not in one place, ICB has consolidated this for the benefit of members:

General Advice

HMRC produces a range of overview documents, for example:

- [Expenses and benefits for employers](#) (an overview, deadlines, reporting etc)
- [Expenses and benefits: A to Z](#)

Payrolling

Bookkeepers need to be aware of the concept of [payrolling benefits](#), i.e. putting the benefit through the payroll each time it is run which avoids the P11D (but not the P11D(b) for Class 1A National Insurance Contributions).

This is set to become mandatory from tax year 2026/27, therefore, ICB recommends familiarisation with this topic.

P11D and P11D(b) Completion

For the time being (and subject to much legislation and guidance changes), nothing beats the following two documents that we have been relying on for years

1. The 480 and
2. The 490

Booklet 480

This is an extensive online [document](#) that explains the tax law relating to expenses payments and benefits received by directors and employees. It is separated into the following chapters:

1. [Legal background to expenses payments and benefits](#)
2. [Exemption for paid or reimbursed expenses](#) (plus see appendix 8 below)
3. [Tax treatment of expenses payments](#)
4. [Taxable benefits and facilities](#) (though see below where 'facilities' are broken down further)
5. [Non-taxable payments and benefits](#) (see also appendix 5 (re relocation expenses) and 9 (re work-related training) below)
6. [Valuation of company benefits](#) (that do not have a dedicated section below)
7. [Deductions for work expenses](#) (e.g., expenses in the performance of the employment)
8. [Travelling and subsistence expenses](#) (with reference to the [490](#) on employee travel)
9. [Expenses for employees carrying out international work](#)
10. [Work expenses for spouses accompanying employees on business trips](#)
11. [Cars and vans available for private use – when a benefit charge is incurred](#)
12. [How to work out the benefit of a company car](#)
13. [Taxable fuel provided for company cars and vans](#)
14. [Benefit charge on company vans available for private use](#) (see also appendices 1 and 2 below)
15. [Use of company pooled cars or vans](#)
16. [How to tax mileage payments for employees](#) (see also appendix 3 below)
17. [Beneficial loan arrangements](#) (plus see appendices 4, 5 and 6 below and [HMRC Official Rates](#))
18. [Scholarships](#)
19. [Tax not deducted from remuneration paid to directors](#)
20. [Taxation of entertainment expenses](#) (for entertaining clients and gifts)
21. [Company provided living accommodation](#)
22. [Company mobile phones](#)
23. [Employment related securities and arrangements](#)
24. [End of year procedures to be followed by employer and employee](#)
25. [Guidance on completion of forms P11D](#)
26. [Remuneration in non-cash form](#)
27. [Non-cash benefits](#)

480 Appendices

These might be helpful examples and advice documents:

1. [Company car benefit examples](#)
2. [Company car benefit – the appropriate percentage](#)
3. [Mileage Allowance Payments](#)
4. [Beneficial loan arrangements](#)
5. [Qualifying loans](#)
6. [Taxation of beneficial loan arrangements](#)
7. [Relocation expenses](#)
8. [Incidental overnight expenses](#)
9. [Work-related training](#)
10. [Self-Assessment – expenses and benefits](#)
11. [Employer Supported Childcare](#)

12. [Optional remuneration arrangements](#) (which could affect any of the above)

Booklet 490

The online [490](#) 'Tax and National Insurance contributions for employee travel' contains 12 chapters::

1. [Overview of tax and National Insurance contributions for employee travel](#)
2. [When travel qualifies for tax relief](#)
3. [Ordinary commuting and private travel](#)
4. [Safeguards against abuse of employee travel tax relief](#)
5. [Business journeys tax relief](#)
6. [National Insurance contributions and employee travel expenses](#)
7. [Special tax rules on foreign travel](#)
8. [Tax rules on other types of travel and related expenses](#)
9. [Employers' reporting requirements for travel expenses](#)
10. [Expenses exemption and PAYE Settlement Agreements](#)
11. [Employer compliance for travel expenses](#)
12. [Employees' responsibilities for travel expenses](#)

Plus 1 appendix and 1 glossary of terms:

- [Appendix A – table of reporting requirements](#)
- [Glossary of terms for tax and National Insurance contributions for employee travel](#)

Further Useful Links

The P11D Form

Note that this must be completed and submitted electronically.

Plus:

- [How to complete forms P11D and P11D\(b\)](#)

The P11D Working Sheets

To help with calculating some of the values mentioned in the chapters:

- Accommodation Working Sheet [1](#)
- Cars and Car Fuel Working Sheet [2](#)
- Cars and Car Fuel (OpRA) Working Sheet [2b](#)
- Vans Working Sheet [3](#)
- Loans Working Sheet [4](#)
- Relocation Working Sheet [5](#)
- Mileage Working Sheet [6](#)

Specific Links

Some useful links:

- [HMRC Official Rates](#): beneficial loan arrangements (2.25% for 2023/24)
- [Company Car and Car Fuel Benefit Calculator](#)
- [Check a car's CO2 emissions](#)

Class 1A National Insurance

The National Insurance liability on most benefits and expenses declared on the P11D:

- *'No return of Class 1A National Insurance contributions'* ([Gov.UK](#))
- [Send forms P11D and P11D\(b\) expenses and benefits to HMRC](#)
- [CWG5](#) (Class 1A NICs on benefits in kind, termination payments and sporting testimonials)
- [Class 1A NIC reference checker](#) (important to use when paying Class 1A NICs)
- [Pay employers' Class 1A National Insurance](#)
- [How to complete forms P11D and P11D\(b\)](#)