

Expenses and Benefits 2024/25 Information Request Form

By law, at the end of each tax year you must give HMRC particulars of any benefits provided to each employee or director.

Employer Name: _____

Employer PAYE ref: _____

Employee Name: _____

Employee NI no.: _____

Please complete any sections that need to be reported. A spreadsheet detailing any of the below would also be helpful as an alternative to completing this form.

A) Assets transferred, i.e. cars, property, goods or other assets

		Cost/market value	Amount made good or from which tax deducted
Description of asset			

B) Payments made on behalf of employee

		Amount paid on behalf of employee
Description of Payment		

C) Vouchers or credit cards

		Cost/market value	Amount made good or from which tax deducted
Value of vouchers and payments made using credit cards or tokens			

D) Living accommodation

	Amount paid on behalf of employee
Cash equivalent of accommodation provided for employee, or his/her family or household	

E) Mileage Allowance and passenger payments

	Amount paid to employee
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 (generally 45p up to 10,000 miles and 25p thereafter)	

F) Cars and car fuel

	Car 1	Car 2
Make and model of car		
Date first registered		
Approved CO2 emissions figure registered on or after 1.1.98		
Type of fuel or power used		
Dates car was available from		
List price of car, including car and standard accessories only		
Accessories, all non-standard accessories		
Capital contributions (maximum £5000) the employee made		
Towards the cost of car or accessories		
Amount paid by employee for private use of the car		
Date free fuel was withdrawn		

G) Vans and van fuel

	Description
Please advise if vans or fuel are made available	

H) Interest free and low interest loans

If the total amount outstanding on all loans does not exceed £10,000 at any time in the year there is no requirement to report the loan, otherwise please provide the following information;

	Loan 1	Loan 2
Number of joint borrowers (if applicable)		
Amount outstanding at 5 April 2024 or at date loan was made if later		
Amount outstanding at 5 April 2025 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 2024/25		
Date loan was made in 2023/24 if applicable		
Date loan was discharged in 2024/25 if applicable		

I) Private Medical treatment or insurance

	Cost to you	Amount made good or from which tax deducted
Please provide details of the cost paid by you on behalf of the employee		

J) Qualifying relocation expenses payments and benefits

		Cost to you	Amount made good or from which tax deducted
Please details of any expenses, payments and benefits relating to relocation, in excess of £8,000, broken down into different elements if applicable.			

K) Services supplied

	Cost to you	Amount made good or from which tax deducted
Services supplied to the employee (please provide details of the annual value of the use of the asset (or the rent or hire charge if this was greater).		

L) Assets placed at the employee's disposal

	Annual value plus expenses incurred	Amount made good or from which tax deducted
Description of asset		

M) Other items (including subscriptions and professional fees)

	Cost to you	Amount made good or from which tax deducted
Description of other items		
Description of other items		
Description of other items		

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

As you will most likely be aware, it is no longer necessary to report business related expenses on the forms P11D, so these will not need to be considered. Therefore expenses such as travel and subsistence, business entertaining and professional fees and subscriptions are now exempt from the forms P11D.

Any other information

If any of the above has been made by an optional remuneration arrangement, please let us know.

Other items that may belong on the P11D include:

- Gym memberships (where the gym is not within your business premises).
- Commercial childcare expenses (if joined a scheme after 4th October 2018).
- School fees settled by the employer.
- Training provided by the employer, if not relevant to the duties of employment.