

P11D CHECKLIST – YEAR ENDED 5 APRIL 2023

	Yes / No
<p><u>1. Assets transferred</u></p> <p>Have any business assets been transferred to an employee or director?</p>	
<p><u>2. Employees personal bills</u></p> <p>Has the business paid any personal bills of an employee or director? e.g. mobile phone, professional subscriptions</p>	
<p><u>3. Vouchers</u></p> <p>Has the business provided any vouchers (exchangeable for cash or good) to an employee or director?</p>	
<p><u>4. Living accommodation</u></p> <p>Has the business paid for living accommodation provided to an employee or director?</p>	
<p><u>5. Mileage allowance</u></p> <p>Has the business paid mileage allowance to an employee or director which exceeds HMRC's tax free mileage rates?</p>	
<p><u>6. Car and car fuel</u></p> <p>Has the business provided an employee or director with the use of a company car? If so, has the business provided free fuel?</p>	
<p><u>7. Van/pickup truck and fuel</u></p> <p>Has the business provided an employee with the use of a commercial vehicle (e.g. van, pickup truck)? If so, has the business provided free fuel?</p>	
<p><u>8. Interest free and low interest loans</u></p> <p>Has the business provided a loan to an employee or director where the outstanding balance exceeded £10,000 at any time during the year?</p>	
<p><u>9. Private medical insurance or treatment</u></p> <p>Has the business paid for medical insurance or treatment for an employee or director?</p>	
<p><u>10. Qualifying relocation expenses payments and benefits</u></p> <p>Has the company paid for any expenses to reallocate an employee or director?</p>	
<p><u>11. Services supplied</u></p> <p>Has the business paid for or provided any services to an employee or director?</p>	
<p><u>12. Assets placed at the employee's disposal</u></p> <p>Have any business assets been made available for the private use of an employee or director e.g. computer/PDA?</p>	
<p><u>13. Other items/expenses</u></p> <p>Has the business paid employment expenses which were not incurred wholly, exclusively, and necessary for the employee or director's job? e.g. travel, accommodation, subsistence, entertaining ?</p>	