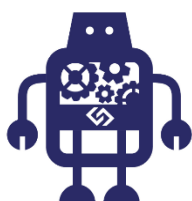


Common business expenses that may need disclosing on a P11d

Subscriptions and professional fees paid for employees, including directors (only HMRC recognised professional bodies are allowable)	
Reimbursements made to employees, including directors by the business for business expenditure such as; <ul style="list-style-type: none"> • Travel and subsistence • Entertaining • Use of home as office • Telephone/mobile costs • Relocation expenses • Other expenses paid 	
Details of assets passed to employees for example; by the way of gift or sold	
Mileage and passenger payments made to employees in excess of the HMRC approved rates only	
Company cars provided and any private fuel elements paid for	
Company vans made available for personal use and whether private fuel is provided	
Any interest free or low interest loans provided by the business (including loans to directors)	
Payment made for employees including directors for private medical insurance/health care	
Vouchers given and/or personal credit card payments made on behalf of employees	
Living accommodation provided	
Qualifying relocation expenses payments made to employees, including directors	
Any goods and/or services supplied to employees, including directors	
Any assets made available for use by employees, including directors	
Education payments made on behalf of employees, including directors	
Details of Share options and share related benefits awarded	
Details of any other payments made to and/or on behalf of employees, including directors	



Whilst this list is not meant to be exhaustive it may not contain all items that need to be considered. Please provide us with any other details in order to make an assessment

