



Software Developer Guidance - Car Data Reporting

Document history

<u>Date</u>	<u>Version</u>	<u>Description</u>	<u>Sections affected</u>
13.02.17	1.1	<p>Paragraph rewritten to clarify frequency of reporting</p> <p>Line “Recalculate the taxable benefit and either submit an FPS with the ‘available to’ date and the updated pay and tax to date or an EYU with the updates ‘pay and tax to date” removed, as not relevant to car data.</p> <p>Paragraph added to provide more clarification on amendments.</p> <p>Line “ The same information is sent each month unless there is a change to the car details” replaced with “The same information is held within HMRC systems unless there is a change to the car details. If you discover an incorrect entry, submit the correct details in your next FPS and select yes in the amendment indicator.”</p> <p>Line “In regard to the tax payable for the period of</p>	<p>General, 2nd paragraph, Page 1</p> <p>Field 183, 4th paragraph, Page 5</p> <p>Field 179, 1st paragraph, Page 3</p> <p>Field 178, Page 3</p> <p>Field 181, 3rd Paragraph, Page 4</p>

		<p>availability in the previous tax year however, you should recalculate the taxable amount and the tax due and send these through as you would with any amendment to taxable pay in an FPS or an EYU.” removed, as not relevant to car data</p> <p>Line amended to “each time car data is reported” rather than “each time an FPS is submitted ”</p>	<p>Field 181, 2nd paragraph, Page 4</p>
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General -How often should car data be provided?

First notification of a payrolled car needs to be sent in an FPS when making the first relevant payment where the employer has payrolled the car.

Employers have the option to report once or every time, this will depend on the capability of their software to carry forward data automatically. For those employers that choose to report every time, we ask that the amendment indicator is not set to 'Y' for 'Yes' (unless a genuine amendment is being notified, see Field 179) and ensure the information being reported is exactly the same as the previous submission.

At the start of the following year the payrolled car data should be entered on the first FPS. Changes to cash equivalents/Co2 figures, e.g. a Budget change, should be made where appropriate but are not classed as an amendment if the change is on the first FPS of the tax year. The amendment indicator should be checked as 'N' for 'No' when submitting car data in these cases.

If you fail to enter Car Data in the required fields for a tax year but you have been payrolling the car, you should start reporting the Car Data in the first available FPS in the new tax year. There is no facility in the Earlier Year Update (EYU) to send a retrospective update for the Car Data.

If you have sent Car Data information in error for an employee who did not have a car you should resubmit the car record in the next FPS, marking Field 179 as a 'Y' for 'Yes' (see below), setting the cash equivalent (Field 182) to zero and setting the “Car available to” date (Field 183) equal to the “Car available from” date (Field 181). If you only discover this after the last FPS has been sent for a tax year, do nothing but ensure you do not carry forward the car data into the next tax year.

If you stop payrolling a car, you should enter details in Field 183 in the next FPS and ensure you no longer report the car data in future pay periods. You should follow the P46 (Car) process if you continue to make a car available to the employee outside of payrolling. You should also send a P11D at the year end for the period there was a cash equivalent from the date payrolling ceased. To ensure the correct amount is declared on the P11D, calculate the annual tax amount and deduct the payrolled amount. This should be equal to the amount declared on the P11D

What happens if a new company is formed?

If you are a new employer and you wish to payroll cars you will have to register with the payroll service.

If a merger/succession occurs, HMRC will advise you of which reference number to use. That reference number will determine whether the company can continue payroll or whether it needs to register with the payroll service.

Data Item Fields

Field 175 – Make and Model of car – Enter the make and model of the car provided.

Field 176 – Co2 emissions - What values should be used? - You should enter the approved Co2 emissions figure.

If you enter an incorrect Co2 figure you should 'check' the amendment indicator box with a 'Y' for 'Yes' and send the correct Co2 figure in your next FPS.

If you discover an incorrect Co2 figure after the end of the tax year, ensure the first FPS for the new tax year shows the correct figure if the car is still payrolled.

What if my car doesn't have a Co2 value? These may be rare models, for instance imports from overseas or the Co2 value does not apply to cars first registered before 1998. For these cars enter X in this field.

Field 177- What fuel type should I use? - You should select either D (diesel cars) or A (all other cars). If you submit the wrong letter, send the correct one through as an amendment by checking 'Y' for 'Yes' in your next FPS.

If you discover an incorrect fuel type after the end of the tax year, ensure the first FPS for the new tax year shows the correct type if the car is still payrolled.

Field 178 - Car identifier - This field helps identify which car you have allocated to an employee, for instance where same models are provided. We recommend you use the car registration number. The same information is held within HMRC systems unless there is a change to the car details. If you discover an incorrect entry, submit the correct details in your next FPS and select 'Y' for 'Yes' in the amendment indicator.

Field 179 - Amendment indicator - A genuine amendment is an update, change or new information for any of the fields listed below for a car that has previously been reported for the same [PAYE] Scheme/Employee within the same tax year.

The indicator should be marked as a 'Y' for 'Yes' if a correction is required during the tax year for the following:

Field 175 'Make and Model of car'

Field 176 'Co2 emissions'

Field 177 'Fuel Type'

Field 178 'Car Identifier'

Field 180 'Calculated price'

Field 181 'Date Car available from'

Field 182 'Cash Equivalent'

Field 183 'Date car available to'
Field 184 'Date free fuel provided'
Field 185 'Cash equivalent of fuel'
Field 186 'Date free fuel withdrawn'

When you mark this field as a 'Y' for 'Yes' you should then enter the revised details for one or more of the above fields on the next FPS within the tax year. If you need to only submit a change to car data but not pay/tax details you should leave pay in period fields blank, but enter the latest Year to Date pay/tax details.

If incorrect car data is discovered after the last FPS for the tax year, you should send the correct details in the first FPS in the new tax year if you continue to provide a car, but you should leave the amendment indicator marked as 'N' for 'No'.

If there is no correction required to the relevant field(s) above, the default option always remains as 'N' for 'No'.

How soon should corrections be notified to HMRC? – These should be sent in the next FPS. You should use the amendment indicator by selecting 'Y' for 'Yes'. Please note that in the event no payment of income is made in the next pay period, you need only report the change of car data and enter the latest Year to Date pay/tax details.

Can I correct car data using an Earlier Years Update? –There is no facility to report car data amendments on an EYU.

Field 180 'Calculated price' – The Calculated price is: List price of the car added to price of any qualifying accessories less any capital contribution paid by the employee. **Please note that payments for private use or amounts 'made good' are not required in this field.**

Field 181 'Date Car available from' –. The start date needs to be entered on the next FPS after the car has been made available. If an employee is paid, say quarterly, then it is that first payment when the information is required.

This 'available from' date is reset each time car data is reported and the date at the start of the tax year is **6th April** in the first FPS, if the car was available from that date.

If the 'available from' date is incorrect the amendment indicator should be checked 'Y' for 'Yes' and the corrected date included in the next FPS.

Note; If a new or different car is made available after sending the last FPS for a tax year – in the first FPS of the new tax year the 'available from' date should be completed with a date of 6th April.

Field 182 'Cash equivalent' – Complete this field with the 'expected' Cash equivalent when sending information for the first time for a new/changed car. If the 'cash equivalent;' changes or the amount reported is incorrect, mark it as an amendment (field 179) and enter the updated/correct amount.

Field 183 'Car Available to' - This field needs to be completed when a car is no longer made available.

Where this date is incorrect, the amendment indicator should be checked 'Y' for 'Yes' and the correct date included in the next FPS before the end of the tax year.

Note; if a car is no longer made available after sending the last FPS for a tax year, there is no requirement to send an amended FPS for Car data in the next tax year. Field 183 will not accept an 'available to' date prior to 6th April in the following tax year.

For instance, last pay day 20th March – car made unavailable at 31st March. The first FPS of the new tax year shouldn't include the car details.

What if I stop employing people? If an employer stops paying employees, they should submit a final FPS and provide the end date in Field 183 when the car is no longer available.

Field 184 'Date free fuel provided' - This field needs to be completed with either the 6th April if fuel is provided from the start of a tax year or the date you actually provided it.. If the 'date free fuel provided' changes or the date is incorrect, mark it as an amendment (field 179) and enter the updated/correct date. If free fuel is withdrawn, that is not an amendment, complete Field 186.

Field 185 'Cash equivalent of fuel' - Complete this field with the 'expected' Cash equivalent of fuel when sending information about a car made available to an employee with fuel. If the 'cash equivalent;' changes or the amount reported is incorrect, mark it as an amendment (field 179) and enter the updated/correct amount.

Field 186 'Date free fuel withdrawn'- This needs to be completed with the date free fuel provided is withdrawn. If free fuel was withdrawn at the end of the previous tax year after the last FPS this field does not require completion in the first FPS.

This field should only be amended if the date you entered in a previous FPS in the same tax year was incorrect.