



If you provide an employee with a company car, or cease to provide such a car, you need to tell HMRC. You can also provide HMRC with details of an employee's new car if they change their company car. The way in which you need to do this depends on whether you have opted to payroll company car benefits or whether you report the benefit on the employee's P11D. Employees can also check or update the details HMRC hold in respect of their company car.

## Key dates

If you report company car changes on form P46(Car), the form must reach HMRC no later than 28 days after the end of the quarter in which the change occurred. The quarters run to 5 July, 5 October, 5 January and 5 April. The exception to this rule is where the change for the quarter to 5 April is reported using an electronic form, in which case the deadline is 5 April.

## Form P46(Car)

Employers who report company car and fuel benefits on the employee's P11D after the end of the tax year should use form P46(Car) to tell HMRC if:

- an employee or director has been provided with a company car for the first time and the car is available for private use;
- a car provided to an employee or director has been replaced with another car which is available for private use;
- the employee has been provided with an additional car which is available for private use.
- the car provided to an employee or director has been withdrawn and not replaced.

The form can be completed and submitted in various ways. You can either complete the form online or fill in the form on screen, print it off and send it to HMRC by visiting the Gov.uk website at [www.gov.uk/government/publications/payee-car-provided-to-employee-for-private-use-p46car](http://www.gov.uk/government/publications/payee-car-provided-to-employee-for-private-use-p46car). You can also send the form electronically using PAYE online or your payroll software package.

HMRC will use the date contained in the form to update the employee's tax code in-year.

## Information required

The information that you will need to supply depends on the change that is being reported.

If an employee has been provided with a company car for the first time or provided with a replacement or additional car, you will need to provide HMRC with details of the make and model of the car, its engine size, the tax date it was first registered, whether it has CO2 emissions, and if so the level of those emission, and the type of fuel or power used. If the car is a low emission car (emissions of 1–50g/km), you will also need to provide details of the car's zero emission mileage. To enable the cash equivalent of the benefit to be calculated, you also need to tell HMRC the price of the car and any accessories, the date it was first made available to the employee, whether any cash was given up in exchange for the car (and if so, how much) and details of any capital or private use contributions made by the employee. You also need to let HMRC know whether fuel is provided for private use.

If the car provided to the employee or director has been withdrawn and not replaced, you need to tell HMRC the date on which this took place and also the make and model of the car.

## P46(Car) deadlines

The form must be submitted within 28 days of the end of the quarter in which the change occurred. However, an earlier deadline applies for the quarter to 5 April where the form is submitted electronically. The filing deadlines are shown in the table below.

Quarter in which change occurred	Filing deadline
6 April to 5 July	2 August
6 July to 5 October	2 November
6 October to 5 January	2 February
6 January to 5 April (electronic form)	5 April
6 January to 5 April (printed form)	3 May

## Reporting changes on the FPS

If you have opted to payroll company car and, where applicable, fuel benefits, you will need to report company car changes to HMRC on your Full Payment Submission (FPS) rather than on P46(Car). This is compulsory – you cannot use form P46(car) instead.

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The following information (where applicable) must be provided in the relevant data fields in your payroll software:

- make and model of the car;
- date it was first registered;
- carbon dioxide (CO2) emissions;
- fuel type;
- car identifier (normally the registration number);
- calculated price;
- the date that the car was available from;
- the date that the car is available to;
- the cash equivalent value (or relevant amount where applicable);
- the date that free fuel was provided; and
- the cash equivalent of the fuel benefit.

Guidance on completing the data fields and reporting company car changes via the FPS can be found on the Gov.uk website at [www.gov.uk/guidance/sending-car-data-to-hmrc-payrolling-car-benefit](http://www.gov.uk/guidance/sending-car-data-to-hmrc-payrolling-car-benefit)

## Employees

If you are an employee with a company car, you can use the service available on the Gov.uk website at [www.gov.uk/update-company-car-details](http://www.gov.uk/update-company-car-details) to check the details that HMRC hold on your company car, tell them about any changes since the start of the tax year and also update your fuel benefit if your employer provides you with fuel for private use.

However, you cannot use this service if your employer deals with your company car through the payroll.

## We can help

Please call us on **01753 888 211** or email [info@nhllp.com](mailto:info@nhllp.com) if you need guidance with any of the issues raised in this Broadcast. We would be happy to help.