

FORM P11D for the period 01 January 2008 to 31 December 2008



IMPORTANT

Please read the notes
on Page 4 before
completing this form.

Employer's Registration No.

REFERENCE NUMBER

Please quote this
number in all
correspondence with
any Revenue office.

OFFICE HOURS
Monday - Friday
9.30 a.m. - 5.00 p.m.

Use any envelope and
write "Freepost" above
the address

NO STAMP REQUIRED

Return by employer of benefits, non-cash emoluments and payments not subjected to PAYE provided to directors and certain employees (Section 897, Taxes Consolidation Act 1997)

You are hereby required to prepare and deliver to me on or before 31 May 2009, a return for the period 01 January 2008 to 31 December 2008, of items numbered 1 to 3 inclusive on pages 2 and 3 of this form in respect of all employees (with emoluments of €1,905 or more, inclusive of benefits for the period 01 January 2008 to 31 December 2008) and directors **to which PAYE/PRSI has not been applied.**

If you did not provide benefits, non-cash emoluments or payments not subjected to PAYE to either employees or directors, enter "NONE" in this box, **sign the declaration and return the form to me.**

X1

This return should be submitted by 31 May 2009.

You must sign this declaration

I declare that, to the best of my knowledge and belief, this form contains a correct return of the matters requested for the period 01 January 2008 to 31 December 2008 in accordance with the provisions of the Taxes Consolidation Act 1997.

Signature

Date

/ /

Capacity of Signatory

I can be contacted by telephone during normal business hours at

Directors/Employees

1 - PRSAs

	PPS No.	First Name and Surname <small>Include even if Director/Employee is no longer resident in Ireland</small>	Amount Contributed by Employer
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			

Notes

Only directors/employees in receipt of items mentioned need be included in this return.

NOTES

PAYE, PRSI and the Health Contribution due in respect of the taxable value of most benefits-in-kind and other non-cash benefits, provided for employees, are collected through the PAYE system by employers.

Please see the information guide entitled **Employer's Guide to operating PAYE and PRSI for certain benefits** for further information. This guide is available at <http://www.revenue.ie/en/tax/it/leaflets/benefit-in-kind/index.html> or from any Revenue office.

The following are not required to be returned:

- (a) items which have been included in gross pay for PAYE/PRSI purposes or which have been approved by your local Revenue office for payment without deduction of tax
- (b) reimbursement of vouched business expenditure incurred by employees on behalf of the employer
- (c) reimbursement of expenses which have been wholly, exclusively and necessarily incurred in the performance of the duties of the office or employment
- (d) expenses in respect of motoring and subsistence which were paid in accordance with the guidelines in Revenue's Explanatory Leaflets IT51 "Employees' Motoring Expenses" and IT 54 "Employees' Subsistence Expenses"
- (e) monthly bus or train passes for use on a scheduled licensed passenger transport service - See Chapter 10.10 and Appendix 5 of the Employer's Guide to operating PAYE and PRSI for certain benefits
- (f) certain childcare facilities provided either free or subsidised - See Chapter 10.4 of the Employer's Guide to operating PAYE and PRSI for certain benefits
- (g) items returned on Form CT1 in respect of directors provided that all of the details required on the Form P11D were included on the Form CT1
- (h) a small benefit (value not exceeding €250), where only one such benefit is provided to an employee in any tax year
- (i) living accommodation for an employee in part of the employer's business premises, if the employee is required to live there for the purpose of carrying out his/her duties properly, and either
 - (1) it has been the common practice for at least ten years before 29 July 1958, in that class of trade to provide employees of his/her class with such accommodation, or
 - (2) it is necessary, in that class of trade, for employees of his/her class to live on such premises

This exclusion does not apply if the employee is a director of the concern, or of any subsidiary or controlling concern, or of any concern under the same control.

- (j) meals in a canteen in which meals are provided for the employer's staff generally - See Chapter 10.3 of the Employer's Guide to operating PAYE and PRSI for certain benefits
- (k) expenses incurred in the provision of any pension, annuity, lump sum, gratuity or similar benefit to be given to the director or employee, or his/her spouse, children or dependents, on his/her retirement or death.
- (l) the private use of company vans where **all of the following conditions** are satisfied:
 - **the van is supplied by the employer to the employee for the purposes of the employee's work and there is an employer requirement to bring the van home after work**
 - **apart from travelling to and from home to work all other private use is prohibited, and there is in fact no other private use**
 - **the employee spends at least 80% of his/her working time away from the employer's workplace to which they are attached**
- (m) laptops, mobile phones and high speed internet connections provided by the employer where private use is merely incidental to the business use - See Chapter 10 of the Employer's Guide to operating PAYE and PRSI for certain benefits
- (n) any other benefits that comply with the exempting conditions laid down in Chapter 10 of the guide

Details of share options and other rights granted, exercised, assigned and released under unapproved share option schemes or other schemes should be returned on Form SO2, which can be downloaded from www.revenue.ie, from Revenue Forms and Leaflets Service at LoCall 1890 306 706 (within Republic of Ireland) (+353 1 7023050 from outside ROI) or from any Revenue office.

Penalties

The law provides for penalties for

- failure to make a return
- or
- the making of an incorrect return
- or
- helping to make an incorrect return

These penalties include

- fines up to €126,970
- and/or
- imprisonment