

Car provided for the private use of an employee or a director

Use from April 2002 onwards

Employer name	Employee's or Director's name
Employer phone number	Employee's or Director's National Insurance number
Employer reference number	

You must complete this form if there is a change that affects car benefits for an employee earning at the rate of £8,500 a year or more or a director for whom a car is made available for private use. Complete and return this form within 28 days of the end of the quarter to 5 July, 5 October, 5 January or 5 April in which the change takes place. Part 1, below, shows the changes that you must report on this form.

Part 1		
Please see number 1 to 5 and $$ whichever applies.		
We provided the employee or director with a first car, which is available for private use.		
2 We replaced a car provided to the employee or director by another car, which is available for private use.		
 If the employee has more than one car available for private use, please give details of the car that has been replaced. 		
Make		
Model		
Engine size cc		
3 We provided the employee or director with a second or further car, which is available for private use.		
4 The employee has started to earn at the rate of £8,500 a year or more or has become a director.		

5	We have withdrawn a car provided to the employee or director and have not replaced it.				
	Date withdrawn / / /				
	Please give details of the car withdrawn				
	Make				
	Model				
	Engine size cc				
	► If you have ticked box 5, there is no need to complete Parts 2, 3, 4 and 5. Go straight to the Declaration at the bottom of the next page.				
	Please turn ov	er			

P46(Car)(New) HMRC 10/05

make, model and fuel type	Part 4 Details of car provided: price and employee contributions
Make and model	Price of the car (not the price actually paid, but the price for tax purposes - normally the list price at
• Engine size cc	the date of first registration).
 Please √ one of these boxes to show the category into which the engine size falls 	 Price of accessories not included in the price of the car.
- up to 1400cc - 2001cc or more	£
- 1401 - 2000cc - no engine size	Date the car was first made available to
(for example, electric car)	the employee. / /
• Date first / / / registered	Capital contribution (if any) made by the
Type of fuel or power used	employee towards the cost of the car and for accessories.
Type Key letter	£
- Petrol P	Sum that the employee is required to pay (if any)
DieselEuro IV emissions standard diesel	for private use of the car.
See car registration form	- a week a quarter
Alternative fuel/power types	- a month a year
- Hybrid electric	
A hybrid electric car combines a petrol engine with an electric motor.	Part 5 Fuel for private use
- Electricity only E	• Is fuel for private use provided with this car? Tick 'Yes' if the employee is provided with any fuel at all
- Bi-fuel	for private use, including any combination of petrol and
For a gas and petrol car that had an	gas, or the provision of petrol for a hybrid electric car.
approved CO_2 emissions figure for gas at first registration.	Do not tick 'Yes' if only electricity is provided.
- Conversion or older bi-fuel	Yes No
For a gas and petrol car that only had	
an approved CO₂ emissions figure for	If yes, must the employee pay for all fuel used for
petrol at first registration. C Enter the appropriate key letter	private motoring and do you expect them to continue to do so?
(one of the above) in this box for the type of fuel or power used.	Vos No No
If you think that the car uses a type of fuel	Yes No No
that is not mentioned here, please contact	
your HM Revenue & Customs office.	
Part 3 Carbon dioxide (CO ₂) emissions	Declaration
If the car was first registered on or after	I declare that the information I have given is correct
1 January 1998, give details of the approved CO ₂ emissions figure at the date of first	according to the best of my knowledge and belief.
registration.	
	Signature
grams of CO ₂ per kilometre	
 If you have not filled in a figure for approved CO₂ emissions, please show the reason 	Capacity in which signed
- Car was first registered before 1998	, ,
- 1998 or later car for which there is no	Date / /
approved CO ₂ emissions figure	
(for example, some personal imports from	
outside the European Community)	