

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

Use from April 2002 onwards

Employer's name	Employee's or Director's name
Employer's 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		
1 to 5 below: √ whichever applies		
1 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5 We have withdrawn a car provided to the employee or director and have not replaced it.]
Date withdrawn / / /	
• Please give details of the car withdrawn	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 over	-

P46(Car)(New) BS7/01

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