



Submission of P11D - what is changing

HMRC announced changes to the way employers should report expenses and benefits provided to employees during the tax year ending 5 April 2023 in the February 2023 Employer Bulletin and again in the April 2023 Employer Bulletin. The change, which will apply for that tax year and future tax years, means HMRC will no longer accept paper P11D and P11D(b) forms, this includes lists. This change is for both original submissions and for amendments.

What you need to do

HMRC recognise that for a small number of Insolvency Practitioners, who have stepped in where a business has gone into insolvency, it may not be possible for them to submit these returns online, either in-year or at year-end. Therefore, HMRC are making a concession for Insolvency Practitioners which allows them to continue to submit paper returns using their own P11D/P11D(b) equivalent, or in a letter format.

Alternatively, Insolvency Practitioners should contact the Employer Helpline on 0300 200 3200 and ask to be referred to the Employer Engagement Team which will issue a blank paper version of the P11D/P11D(b).

In every case where Insolvency Practitioners send paper returns, a covering letter should support the return to help HMRC identify the in-year return as originating from an Insolvency Practitioner.

Please note this concession is temporary. HMRC is committed to working with Insolvency Practitioners to identify a longer-term solution to be developed and put in place well in advance of 2023/24 end-of-year.

Further questions

If you have any questions about this Insolvency Bulletin, could you please contact R3 or your representative group who will take them forward with HMRC.