

Wai was born on 14 June 1960. She is employed as a sales manager by Qaz plc, and the following information is available in respect of the tax year 2014–15:

(1) During the tax year 2014–15, Wai was paid a gross monthly salary of £10,200.

(2) In addition to her salary, Wai has been paid the following bonuses:

Amount £	Date of payment	Date of entitlement	In respect of the six-month period ended
4,600	25 April 2014	31 March 2014	31 December 2013
8,100	20 August 2014	3 July 2014	30 June 2014
2,900	3 May 2015	15 April 2015	31 December 2014

(3) During the period 6 April to 31 August 2014, Wai used her private motor car for both private and business journeys. She was reimbursed by Qaz plc at the rate of 55p per mile for the following mileage:

	Miles
Normal daily travel between home and Qaz plc's offices	2,420
Travel between home and the premises of Qaz plc's clients (none of the clients' premises were located near the offices of Qaz plc)	8,580
Travel between home and a temporary workplace (the assignment was for ten weeks)	2,860
Total mileage reimbursed by Qaz plc	<hr/> 13,860 <hr/>

(4) During the period 1 September 2014 to 5 April 2015, Qaz plc provided Wai with a petrol powered motor car which has a list price of £15,800, and an official CO₂ emission rate of 86 grams per kilometre. Qaz plc does not provide Wai with any fuel for private journeys.

(5) During January 2015, Wai spent ten nights overseas on company business. Qaz plc paid Wai a daily allowance of £10 to cover the cost of personal incidental expenses, such as telephone calls to her family.

(6) Throughout the tax year 2014–15, Qaz plc allowed Wai the use of two mobile telephones. The telephones had each cost £400 when purchased by the company in March 2014.

(7) Throughout the tax year 2014–15, Qaz plc provided Wai with living accommodation. The company had purchased the property on 1 June 2011 for £142,000, and it has been provided to Wai since 1 February 2013.

Improvements costing £14,400 were made to the property during October 2011, and further improvements costing £9,800 were made during August 2013. The annual value of the property is £4,600.

Required:

(b) Briefly outline the information to be included in PAYE forms P60 and P11D, and state the dates by which they should have been provided to Wai for the tax year 2014–15.

Note: Your answer should be confined to the details which are relevant to Wai, although no figures are required. (3 marks)