

# HM Government of Gibraltar



6 CONVENT PLACE

## OFFICIAL NOTICE

### Income Tax: Return of Summary Statement on Form P8

The attention of all employers is drawn to the fact that the summary statement on Form P8 in respect of the year ending 30 June 2017 is to be returned to the Commissioner of Income Tax no later than the 31 July 2017.

Employers are reminded that Regulation 17(2) of the Income Tax (Pay As You Earn) Regulations 1989 provides that if the Form P8 is not returned by the date specified above a penalty of £10 per day for each employee may be levied for each and every day that the failure continues.

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Commissioner for Income Tax (ag)