



SUBMISSION GUIDE

2025/2026

Employer's Annual Statement,
Declaration and Certificate.
(Form P8)



30 June 2026

Disclaimer

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Opening the File for the first time

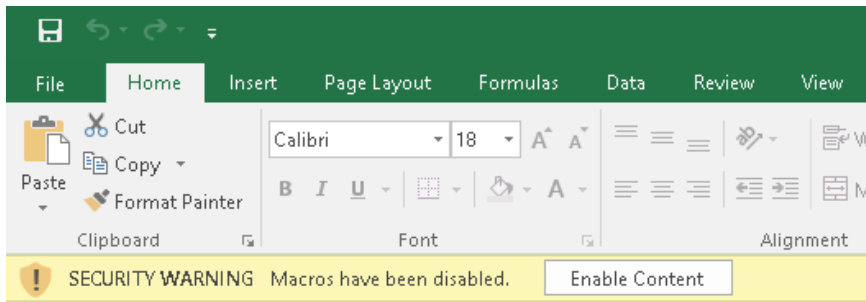
1. File Location

The P8 upload service can be found via the website link <https://tax.egov.gi/>

2. Security Warning: Macros have been disabled

When you download excel that contain macros, you may get a security warning message which you need to address before you will be allowed to edit the file.

Upon opening the downloaded file in Excel you may get the following warning:



If this warning appears, please click 'Enable Content' to access all features of the document. This will assist you in completing and submitting the P8 to the Income Tax Office. To avoid this security warning in the future, you may choose to trust the document when prompted by Excel.

For your peace of mind, please note that any files you download from our Government Repository are 100% safe and all macros contain harmless code to assist you.

3. Tax Tables

The Income Tax Tables can be found via the website link:

<https://www.gibraltar.gov.gi/income-tax-office/employers-and-trusts/employers>

These tables provide the required tax and social insurance deductions to be made from your employees' wages on a weekly, monthly, and annual basis. After determining the employee's income level and tax code, use the tables to calculate the appropriate amounts to deduct.

Opening the P8 File

- Upon opening the file, you will be presented with the following screen



Resize Window



Print Document



Save Document



My Saved Files



Guidance Notes

Employer Details

1.) Employer's Name

2.) Employer's Tax Reference Number

3.) Employer's PAYE Reference

4.) P8 Tax Year

P8 Return

P8 Nil Return

- If no salary was paid to any employees or directors, given that you are still required to submit a nil return under the Income TAX (Pay as You Earn) Regulations 1989, click on 'P8 Nil Return'.
- **Please note that once you make the selection on the type of P8 return you require, you will not be able to change and will need to open a new file. Should this transpire, no previous information will be saved and you will need to re-start the process. This will not prevent you from amending any changes to your employees once the choice has been made.**

- Throughout the form you will have the following options available



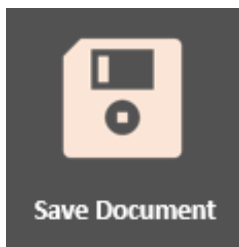
This option allows you to view the document in 'full screen' mode, in which you can view more information. Please note that this option will depend on the size and resolution of your device.



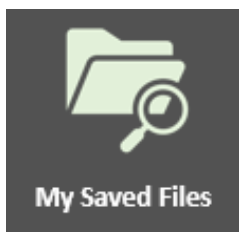
Selecting this option will allow you to print a copy for your own records. Please note that you will only be allowed to print the document page if it has been completed in full. If you select this option before all necessary parts are completed, you will receive error message



Please make sure form is complete before printing



This option will save your current document to your default location, which is where Excel saves all your projects.



Clicking on this option will conveniently open a folder with all your working files at a push of a button.

1.) Employer's Name**Gibraltar Example Company**

Please enter the name of the company as shown above. If this information is incorrect, it might result in the submission being rejected.

2.) Tax Identification Number (TIN)**0753169**

Please insert the taxpayer reference of the company. This field should only contain numerical figures and should not be confused with the PAYE Employer Reference Number required in point 3. If a letter is entered into this field you will receive an error message. If you have any queries, please contact 200 71071 (Ext. 3) or corporate.enquiries@gibraltar.gov.gi. If this information is incorrect, it might result in the submission being rejected.

3.) Employer's Reference**A0999**

Please insert the PAYE Employer Reference number in this field. This is a letter followed by four numbers. An incorrect PAYE Employer Reference will result in an error message and may result in the submission being rejected. If you have any queries, please contact 200 71071 (Ext. 1) or paye.enquiries@gibraltar.gov.gi.

LIST OF EMPLOYEES FOR THE TAX YEAR 1ST JULY 2025 TO 30TH JUNE 2026

Employee Details				Payment Period		Social Insurance Contributions 1st July 2024 to 30th June 2025					Salaries Paid and Tax Deducted	
Tax Payer Ref	Surname(s)	Forename(s)	Type of salary	From Week No.	To Week No.	Contribution Class Code	Total weekly contributions	Total employee contributions	Total employer contributions	Total employee/ employer contributions	Gross Salary	Tax Deducted
							£	£	£	£	£	£
TOTAL							0.00	0.00	0.00	0.00	0.00	0.00

Add Record

Remove Record

Proceed to declaration



This button will add another entry to allow you to include another employee



This button will remove the last visible record.



This button will confirm that you have finished entering all employee details and allow you to access and complete the declaration.

Employee Details

Tax Payer Ref	Surname(s)	Forename(s)	Type of salary
0755615	Bloggs	Timothy	Income

In this section you are required to provide the details of your employees:

5. Taxpayer Reference

You may obtain this from the Employee's PAYE Allowance & Social Insurance Class Certificate; Form P3 provided by the PAYE Section. If you are not sure what the Employee Reference number is, the employee will need to contact the PAYE Section on 200 71071 Ext 1 or via email paye.enquiries@gibraltar.gov.gi to obtain this information. The PAYE section will be able to provide an employer tax code listing. Please note that if this information is not correct it could result in the P8 being rejected.

6. Surname(s) & Forename(s)

Please enter the name of your employee as shown on the Employee's PAYE Allowance & Social Insurance Class Certificate; Form P3 provided by the PAYE Section. If this information does not match our records it could result in the P8 being rejected.

7. Type of Salary

This field will provide a drop down list of the options available.

- INCOME - if the Employee is receiving a normal salary;
- DIRECTOR - if the Employee is a Director and is receiving director's fees;
- PENSIONER - if the Employee is receiving a pension;
- STUDENT - if the Employee is a Student on temporary employment with you. Applications for Student exemption should be sent to sicontributions@gibraltar.gov.gi. A terms of engagement in addition to a confirmation letter from the University / School / College highlighting that the individual is in full-time education must accompany your application.
- UNDER 30 DAYS - Section 19 - An Income from Occasional Presence in Gibraltar Form <https://www.gibraltar.gov.gi/income-tax-office/individuals-and-employees/payee> in addition to confirmation of defined travel periods to and from Gibraltar together with a signed affidavit to support this claim. This information must be submitted to paye.enquiries@gibraltar.gov.gi
- TAX EXEMPT – if the Employee is receiving income stated by Income Tax Office to be taxed at 0%

8. Payment Period

Payment Period	
From Week No.	To Week No.
1	52

You should only show weeks the employee has received earnings. Do not enter unpaid weeks, for example, if in week 14, no salary has been received, the summary should show the split from week 1 to 13 and then a second entry as from week 15 to 52. As per current practice, any change to the social insurance contribution class code, must show a new entry from that week i.e. ER (Earnings Related) Week 1 to 40 as one entry and then Week 41 to 52 as PN (Pensioner).

Social Insurance Contributions

1st July 2025 to 30th June 2026

Contribution Class Code	Total weekly contributions	Total employee contributions	Total employer contributions	Total employee/ employer contributions
		£	£	£
ER (Earnings Related)	52	1,573.00	2,087.80	3,660.80

9. Contribution Class Code

You must select the contribution class code from the drop down list provided that matches the one shown on the provided Employee's PAYE Allowance & Social Insurance Class Certificate; Form P3 by the Income Tax Office. The options are:

ER	Earnings Related	MW	Married Woman	5E	Essential Services
DW	Detached Worker	PN	Pensioner Working	SW	Students
EZ	Exempt (Employee & Employer)	SE	Self Employed	SP	Self Employed Pensioner
MC	Maternity Credit	IC	Sick Credits	T2	Trainee 2nd Employment
XX	Person in receipt of a pension				

10. Total Weekly Contributions

Enter the total contributions in respect of the payment period. For example, if the payment period stated Weeks 1 to 40, the total weekly contributions should equal 40.

11. Total Employee Contributions

Enter the total amount of contributions deducted from the employee.

12. Total Employer Contributions

Enter the total amount of contributions paid by the employer.

13. Total Employee / Employer Contributions

This figure should be the total sum of both Employee & Employer contributions.

Salaries Paid and Tax Deducted	
Gross Salary	Tax Deducted
£	£
18,500.00	2,500.00
18,500.00	2,500.00

14. Gross Salary

You must declare the total gross salary paid to your employee during the period stipulated in the payment period.

15. Tax Deducted

Enter the total amount of tax deducted from the employee during the period stipulated in the payment period.

LIST OF EMPLOYEES FOR THE TAX YEAR 1ST JULY 2025 TO 30TH JUNE 2026

Employee Details				Payment Period		Social Insurance Contributions 1st July 2023 to 30th June 2024					Salaries Paid and Tax Deducted	
Tax Payer Ref	Surname(s)	Forename(s)	Type of salary	From Week No.	To Week No.	Contribution Class Code	Total weekly contributions	Total employee contributions	Total employer contributions	Total employee/ employer contributions	Gross Salary	Tax Deducted
							£	£	£	£	£	£
0755615	Bloggs	Timothy	Income	1	52	ER (Earnings Related)	52	1,573.00	2,087.80	3,660.80	18,700.00	1,756.00
0700894	Jones	Mary	Student	1	40	SW (Students)	40	0.00	0.00	0.00	10,000.00	0.00
0759695	Joseph	John	Income	1	48	ER (Earnings Related)	48	1,441.88	1,913.78	3,355.66	16,665.00	2,137.74
0759695	Joseph	John	Income	49	52	PN (Pensioner)	4	0.00	173.98	173.98	1,515.00	194.34
0746925	Frances	Josephine	Income	1	12	ER (Earnings Related)	12	393.24	521.94	915.18	4,800.00	654.42
TOTAL							3,408.12	4,697.50	8,105.62		51,680.00	4,742.50

- Timothy Bloggs worked the entire year on the same social insurance code. All details in relation to his social insurance contributions, gross salary and tax deducted is placed on a single entry line.
- Mary Jones was issued with a Student Exemption by this office and was exempt from Social Insurance and PAYE for the tax year. Although her gross salary must be declared, no social insurance contributions or PAYE tax is deducted from these earnings as a student. **To receive the exemption, Terms of Engagement and Proof of Full Time Education should be sent to sicontributions@gibraltar.gov.gi**
- John Joseph was on an 'Earnings Related' Social Insurance code until week 48 when he attained the age of 60. A second entry is then created to declare weeks 49 to 52, for which his contribution class code was changed to 'PN (Pensioner)'.
- Josephine Frances ceased her employment in week 12 of the tax year. All relevant Income, Social Insurance and Tax for this period are declared as above in a single entry line.

A new entry must always be opened for any change in Social Insurance Contribution.

Always check employee's tax codes. If you have any queries over Social Insurance please contact sicontributions@gibraltar.gov.gi. If you have any queries over an employee's tax code please contact paye.enquiries@gibraltar.gov.gi

Declaration Form P8



Proceed to
declaration

Once you have completed the declaration please click on the icon 'Proceed to declaration'



Resize Window



Print Document



Save Document



My Saved Files



Guidance Notes



Income Tax Office
HM Government of Gibraltar



012345620202021P8

Employer's Annual Statement, Declaration And Certificate

2025/2026

FORM P8

Employers' Name
Joe Bloggs Limited

Employer's Reference
X9999

Summary of Salaries, Tax Deducted and Tax Paid

Total emoluments	1.00
Total tax deducted	1.00
Total tax already paid	
Amount outstanding	1.00

Amount waived

Summary of Benefit In Kind and Tax Paid by Employer

Amount of Benefit	
Total tax already paid	

Social Insurance Contributions Summary

	Employer's Share	Employee's Share	Total Contributions
Total social insurance deducted	1.00	1.00	2.00
Total social insurance already paid			
Amount outstanding	2.00		

Amount waived

Contact details and other information

Name:	
Position:	
Email:	
Tel No:	
Date:	

The fields highlighted in grey will be automatically calculated based on the figures placed for the employees in the P8 screen. Those highlighted in white require additional input in order to complete the declaration.

At the bottom of the page you will find a button 'Revise P8' which will allow you to return to the P8 screen to edit, add or remove any employees.

16. Summary of Emoluments Paid, Tax Due & Paid

Summary of Salaries, Tax Deducted and Tax Paid	
Total emoluments	70,000.00
Total tax deducted	10,000.00
Total tax already paid	0.00
Amount outstanding	10,000.00
Amount waived 0.00	

In this section the emoluments (total salary), tax deducted and amount outstanding will be automatically calculated. In 'Total tax already paid' you must state the total amount of PAYE tax the company has already paid to the Income Tax Office. This will allow the spreadsheet to present the remaining balance which is due to this office.

18. Summary of Benefit in Kind and Tax Paid by Employer

Summary of Benefit In Kind and tax paid by Employer	
Amount of Benefit	
Total tax already paid	

In this section you need to state the total amount of Benefits in Kind you may have provided as an Employer to your employees. If you have paid the tax for these amounts as an Employer the total amount that you have already submitted to this office should be declared. If the liability falls under the employee the total tax already paid should remain at £0.00.

Q. What is a Benefit-in-Kind (BIK) and how does it affect my tax position?

A. A Benefit in Kind (BIK) is a non-cash benefit provided by an employer to an employee at no cost, which holds a monetary value—for example, health insurance, food vouchers, clothing allowances, or a company vehicle for personal use. The monetary value of any BIK is included in the employee's taxable income and may increase their overall tax liability. The first £250 of benefits received is exempt from tax.

Employees on the Allowance-Based System may choose to either:

1. Adjust their tax code to account for the value of the BIK, or
2. Include the value of the BIK in their declared salary or wages, resulting in the benefit being taxed at source

Q. Can my employer opt to pay the tax due on my Benefit-in-Kind on my behalf?

A. Yes. Your employer can opt to pay the tax due on any benefits provided by him/her on behalf of his/her employees.

Social Insurance Contributions Summary			
	Employer's Share	Employee's Share	Total Contributions
Total social insurance deducted	7,132.42	5,374.32	12,506.74
Total social insurance already paid			0.00
Amount outstanding			12,506.74
Amount waived			0.00

The grey fields will have been prepopulated from the information input in the P8. In 'Total social insurance already paid' you must state the total amount of Social Insurance the company has already paid to the Income Tax Office. This will allow the spreadsheet to present the remaining balance which is due to this office.

Contact details and other information	
Name:	Person completing form
Position:	Director/Accountant etc
Email:	insert email address here
Tel No:	insert phone number here
Date:	17/06/2021



Name: Please provide the name of the person making the submission.

Position: Please provide the capacity in which the person making the submission is authorised to do so on behalf of the employer (i.e. director / tax agent).

Email: This email address will be the contact point should this office have any queries or should the P8 be rejected.

Tel No: The Income Tax Office request that you assign a point of contact to address any queries that may be required by this office.

Completing the P8 Return

DECLARATION

presented with the following

- ☐ I understand that the provision of any false, inaccurate or misleading information within this declaration is an offence under Gibraltar law.
- ☐ I confirm I am authorised to make this declaration on behalf of this firm or business.
- ☐ I declare and certify that all the particulars required to be entered on this form are in every respect, fully and truly according to the best of my knowledge and belief.

To complete the P8 Return, you must confirm all three statements above. If any statement is not confirmed, the return will remain incomplete and cannot be submitted through our online platform.

Please review each of the statements below carefully before accepting and submitting this form. If needed, seek independent legal advice. Failure to comply with these statements may result in serious consequences, including being found guilty of an offence and held liable under Gibraltar law.

Click here to generate the P8 Information file. You are required to upload it to: <https://tax.egov.gi/uploads>



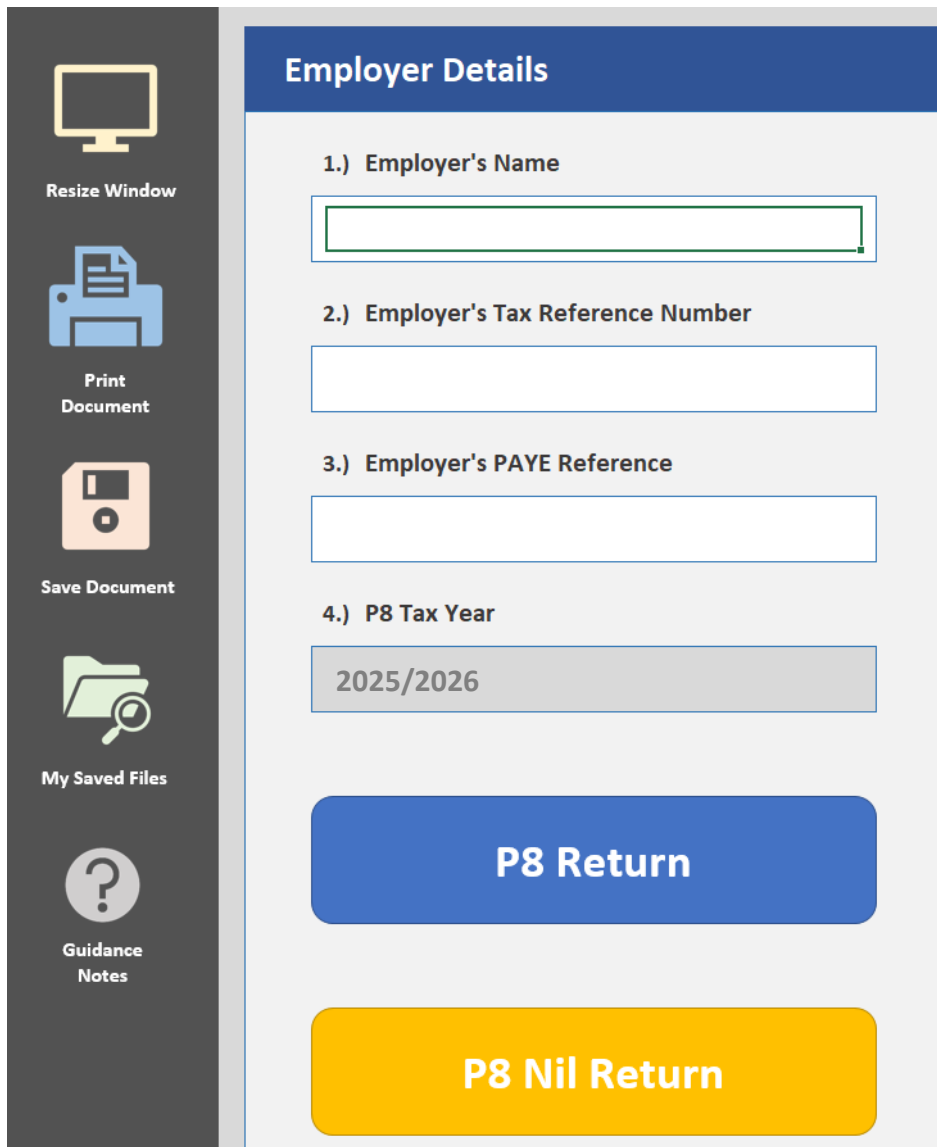
Prepare tax file for submission

Selecting this option will create an xml file containing all the information you have provided in the employee's table and in the declaration page.

You will be given two prompts to confirm. Please select 'Yes' to the relevant options. Once completed, you will automatically be taken to the website where the P8 file can be uploaded. In addition, the xml file should appear automatically on a separate window as follows:

Name	Date modified	Type	Size
P8XML A0998 20202021.xml	16/06/2021 14:00	XML Document	1 KB

Any employer who is registered for PAYE purposes is required to submit a P8 Return. If you remain active for PAYE purposes but have not paid any salary in the tax year a 'Nil Return' must be submitted.



Employer Details

1.) Employer's Name

2.) Employer's Tax Reference Number

3.) Employer's PAYE Reference

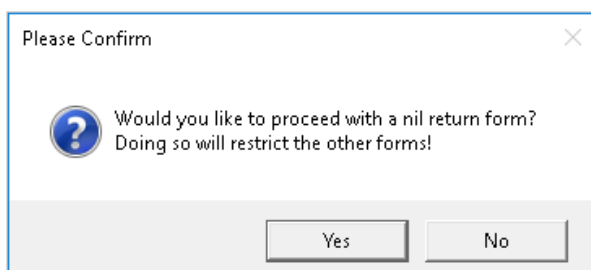
4.) P8 Tax Year

2025/2026

P8 Return

P8 Nil Return

Once you have completed the employer details you can click on 'P8 Nil Return'. This will raise the following prompt:



Please Confirm

Would you like to proceed with a nil return form?
Doing so will restrict the other forms!

Yes No

If you select 'Yes' you will be taken to a Nil Declaration Page

Declaration Form NIL P8



Proceed to
declaration



Income Tax Office
HM Government of Gibraltar



0123456202021P8

Employer's Annual Statement,
Declaration And Certificate

2025/2026

FORM P8

Employers' Name
Joe Bloggs Limited

Employer's Reference
X9999

Summary of Salaries, Tax Deducted and Tax Paid

Total emoluments	0.00
Total tax deducted	0.00
Total tax already paid	0.00
Amount outstanding	0.00

Summary of Benefit In Kind and Tax Paid by Employer

Amount of Benefit	0.00
Total tax already paid	0.00

Social Insurance Contributions Summary

	Employer's Share	Employee's Share	Total Contributions
Total social insurance deducted	0.00	0.00	0.00
Total social insurance already paid	0.00	0.00	0.00
Amount outstanding	0.00	0.00	0.00

Contact details and other information

Name:	
Position:	
Email:	
Tel No:	
Date:	

It is important that you carefully consider each of the statements below before you accept and submit this form. If necessary, please take independent legal advice. The consequences for any failure to comply with these statements are serious as you may be found guilty of an offence and therefore liable under Gibraltar law.

DECLARATION

- ☐ I understand that the provision of any false, inaccurate or misleading information within this declaration is an offence under Gibraltar law.
- ☐ I confirm I am authorised to make this declaration on behalf of this firm or

All the fields below the declaration will be greyed out as you are submitting a Nil Return and should not have paid any tax or social insurance.

Contact details and other information	
Name:	Name of Person Completing Form
Position:	Director / Accountant etc
Email:	Insert Email Address Here
Tel No:	Insert Phone Number Here
Date:	

Name: Please provide the name of the person making the submission.

Position: Please provide the capacity in which the person making the submission is authorised to do so on behalf of the employer (i.e. director / tax agent).

Email: This email address will be the contact point should this office have any queries or should the P8 be rejected.

Tel No: Provide your telephone number here. The Income Tax Office request that you assign a point of contact to address any queries that may be required by this office.

Completing the NIL Return

- Once you have input the details of the person completing the form you will be presented with the following

DECLARATION

- ☐ I understand that the provision of any false, inaccurate or misleading information within this declaration is an offence under Gibraltar law.
- ☐ I confirm I am authorised to make this declaration on behalf of this firm or business.
- ☐ I declare and certify that all the particulars required to be entered on this form are in every respect, fully and truly according to the best of my knowledge and belief.

To complete the P8 Return, you must confirm all three statements above. If any statement is not confirmed, the return will remain incomplete and cannot be submitted through our online platform.

Please review each of the statements below carefully before accepting and submitting this form. If needed, seek independent legal advice. Failure to comply with these statements may result in serious consequences, including being found guilty of an offence and held liable under Gibraltar law.

Once all three statements have been confirmed you will be presented with the following:

Click here to generate the P8 Information file. You are required to upload it to: <https://tax.egov.gi/uploads>



Prepare tax file for submission

Selecting this option will create an xml file containing all the information you have provided in the employee's table and in the declaration page.

You will be given two prompts to confirm. Please select 'Yes' to the relevant options. Once completed, you will automatically be taken to the website where the P8 file can be uploaded. In addition, the xml file should appear automatically on a separate window as follows:

Name	Date modified	Type	Size
P8XML A0998 20202021.xml	16/06/2021 14:00	XML Document	1 KB

This file should be submitted to the tax.egov.gi website.

Sending the P8 File Online – tax.egov.gi

Once the file has been completed, please proceed to website link <https://tax.egov.gi/>.

The P8 Uploads page will allow you to submit the file directly to the Income Tax Office.

INCOME TAX **ONLINE SERVICES**

Welcome to the Income Tax Services homepage.



Payment of Income Tax

The Income Tax Payment Service is now live allowing taxpayers to plan and submit details of their tax payments prior to sending a bank transfer



P8 Uploads

The P8 upload service will allow companies to easily verify and submit their P8 forms electronically.

Additional notes will be available on the page to assist you with uploading and finalising your P8 submission.

Upon submission of the file, you will receive an electronic receipt confirming that the file has been uploaded.