



SUBMISSION GUIDE

Income Tax Employers Annual
Statement Declaration Certificate
(Form P8)



Disclaimer

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Opening the File for the first time

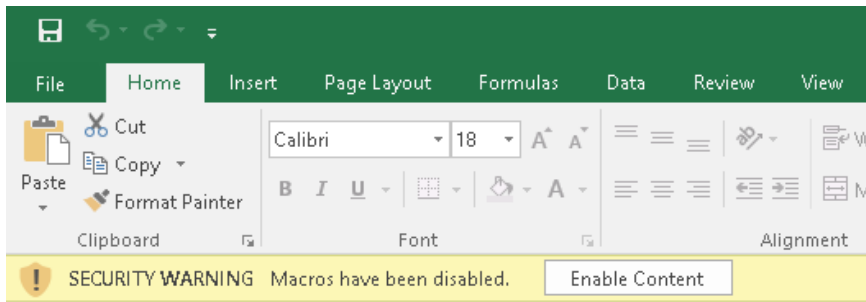
1. File Location

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'. Doing so will allow you to work with the document and enjoy the added benefits this will provide you in your journey to completing and submitting a P8 to the Income Tax Office. In order to bypass this security warning you may trust this 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

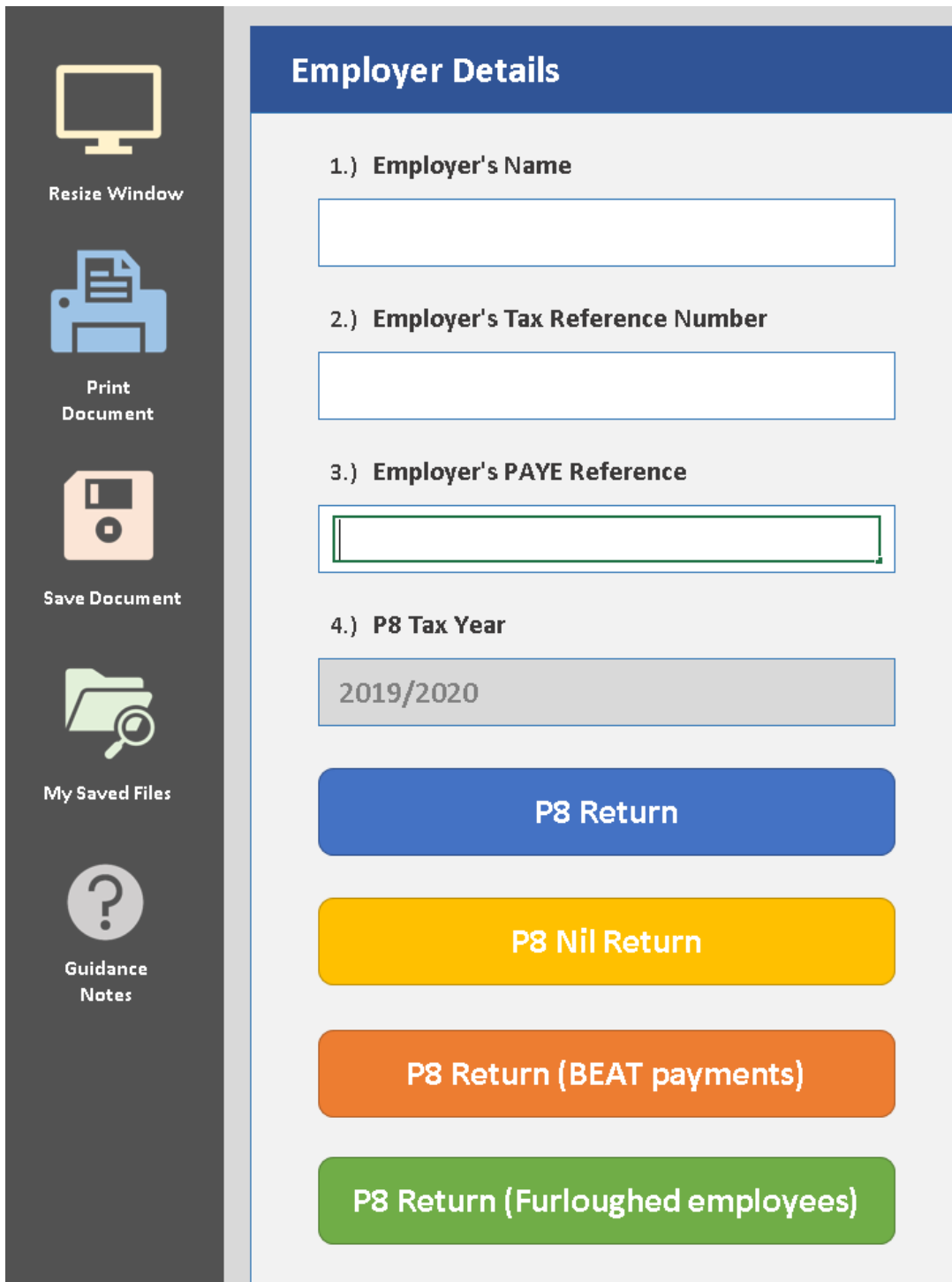
The Income Tax Tables can be found via the website link:

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

These tables will guide you through the amount of tax and social insurance you are required to deduct, weekly, monthly and annually from your employees. Once you have identified the level of income and the employee's tax code, these tables will instruct you how much tax and social insurance to deduct from the wage.

Opening the P8 File

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



Employer Details

1.) **Employer's Name**

2.) **Employer's Tax Reference Number**

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

4.) **P8 Tax Year**

2019/2020

P8 Return

P8 Nil Return

P8 Return (BEAT payments)

P8 Return (Furloughed employees)

Resize Window

Print Document

Save Document

My Saved Files

Guidance Notes

- If you do not have any employees which were made inactive under the Business Employee Assistance Terms (“BEAT”) measures announced by HM Government of Gibraltar, click on ‘P8 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’.
- If any of your employees have been made inactive and have received a “BEAT” payment in the tax year, click on ‘P8 Return (BEAT payments)’
- If any of your employees have been made inactive and have received a “Furlough” payment in the tax year, click on ‘P8 Return (Furloughed employees)’
- **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



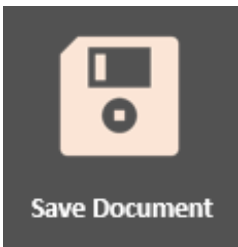
This option allows you to view the document in 'full-screen' mode, in which you can view more information.. Please note that this option will depend on the size and resolution of your device.



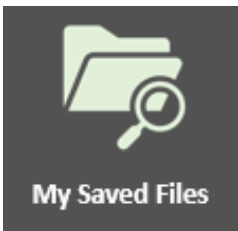
Selecting this option will allow you to print a copy for your own records. Please note that you will only be allowed to print the document page if it has been completed in full. If you select this option before all necessary parts are completed you will receive the error message



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 up a folder with all your working files at a push of a button.

1.) Employer's Name

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)

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 74889 or corporatetax@gibraltar.gov.gi. If this information is incorrect, it might result in the submission being rejected.

3.) Employer's Reference

Please insert the PAYE Employer Reference number in this field. This is a letter followed by three 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 74924 or paye.enquiries@gibraltar.gov.gi.


4.) P8 Tax Year

Please insert the relevant tax year, 2019/2020. If this information is not entered in the same format you will receive an error and may result in the submission being rejected.


- If none of your employees were made inactive or furloughed under the Business Employee Assistance Terms (“BEAT”) measures announced by HM Government of Gibraltar, please select this option. You will then be presented with the following P8 return.

LIST OF EMPLOYEES FOR THE TAX YEAR 1ST JULY 2019 TO 30TH JUNE 2020


Employee Details				Payment Period		Social Insurance Contributions 1st July 2019 to 30th June 2020				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



Add Record



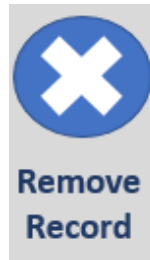
Remove Record



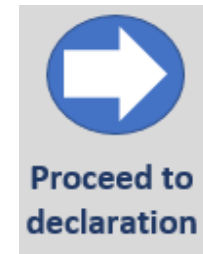
Proceed to declaration



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 Ref

You may obtain this from a copy of the employee's tax certificate provided by the PAYE Section. If you are not sure what the employee reference is, the employee will need to contact the PAYE Section on 200 74924 or paye.enquiries@gibraltar.gov.gi. Otherwise please contact the PAYE Section in order to request 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 tax certificate 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.

1. INCOME - if the employee is receiving a normal salary;
2. DIRECTOR - if the employee is a director and is receiving director's fees;
3. PENSIONER - if the employee is receiving a pension ;
4. 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.
5. Section 19 Income from Occasional Presence in Gibraltar - An Income from Occasional Presence in Gibraltar Form (place link) in addition to confirmation of defined travel periods to and from Gibraltar needs to be provided including documentary evidence to support the claim. This information must be submitted to paye.enquiries@gibraltar.gov.gi

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 for weeks 15 to 52. As per current practice, any change in the social insurance contribution code, a new entry must be opened from that week i.e. Earnings Related Week 1 to 40 as one entry and then Week 41 to 52 as PN (Pensioner)

Social Insurance Contributions

1st July 2019 to 30th June 2020

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
TOTAL		1,573.00	2,087.80	3,660.80

9. Contributions Class Code

You must select the contribution class code from the drop down list provided that matches the one shown on the employee's tax code certificate provided 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 & Empl	SE	Self Employed	SP	Self Employed Pensioner
MC	Maternity Credit	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.

Example of P8 Submission (No BEAT or Furlough)

LIST OF EMPLOYEES FOR THE TAX YEAR 1ST JULY 2019 TO 30TH JUNE 2020

Employee Details				Payment Period		Social Insurance Contributions 1st July 2019 to 30th June 2020					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)		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

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:

16. Taxpayer Reference

You may obtain this from a copy of the employee's tax certificate provided by the PAYE Section. If you are not sure what the employee reference is, the employee will need to contact the PAYE Section on 200 74924 or paye.enquiries@gibraltar.gov.gi. Otherwise please contact the PAYE Section in order to request an employer tax code listing. Please note that if this information is not correct it could result in the P8 being rejected.

17. Surname(s) & Forename(s)

Please enter the name of your employee as shown on the employee's tax certificate provided by the PAYE Section. If this information does not match our records it could result in the P8 being rejected.

18. Type of Salary

You must select an option from the drop down list provided. The options are:

- 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.
- Section 19 Income from Occasional Presence in Gibraltar - An Income from Occasional Presence in Gibraltar Form (place link) in addition to confirmation of defined travel periods to and from Gibraltar needs to be provided including documentary evidence to support the claim. This information must be submitted to paye.enquiries@gibraltar.gov.gi

19. Payment Period

Employee Paid Beats April – June

Payment Period	
From Week No.	To Week No.
1	40

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 for weeks 15 to 52.

Employee received BEAT Payment and returned to work in May or June

Employee received BEAT payment In April - May

Employee returns to work June

Payment Period	
From Week No.	To Week No.
1	40

Payment Period	
From Week No.	To Week No.
1	52
49	52

The relevant weeks for social insurance should only reflect when the employee received their normal gross salary. Social Insurance contributions are deemed to be credited to those individuals in receipt of a BEAT payment. Therefore, do not include any weeks where an employee received a BEAT payment in the payment period. If the employee returned to work and did not receive any BEAT payments in May or June, an additional entry should be added for the same taxpayer for the remaining weeks as shown above.

This does not apply to additional amounts paid to your inactive employees over and above any BEAT payment they may have received (“BEAT Top Up”). Such payments do not require any social insurance deduction at source given that an inactive employee in receipt of a BEAT payment is deemed to have made all their respective social insurance contributions for the period they remained inactive.

*** If there is any change in the social insurance contribution code, a new entry must be opened from that week i.e. Earnings Related Week 1 to 40 as one entry and then Week 41 to 52 as PN (Pensioner)**

Social Insurance Contributions

1st July 2019 to 30th June 2020

Contribution Class Code	Total weekly contributions	Total employee contributions	Total employer contributions	Total employee/ employer contributions
		£	£	£
ER (Earnings Related)	40	1,179.72	1,565.82	2,745.54
ER (Earnings Related)	4	131.08	173.98	305.06
TOTAL		1,310.80	1,739.80	3,050.60

20. Contributions Class Code

You must select the contribution class code from the drop down list provided that matches the one shown on the employee's tax code certificate provided 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 & Empl	SE	Self Employed	SP	Self Employed Pensioner
MC	Maternity Credit	XX	Person in receipt of a pension		

21. Total Weekly Contributions

Enter the total contributions in respect of the payment period. This figure must agree to the weeks reported for the payment period. For example, if the payment period stated Weeks 1 to 40, the total weekly contributions must equal 40.

22. Total Employee Contributions

Enter the total amount of contributions deducted from the employee for each payment period.

23. Total Employer Contributions

Enter the total amount of contributions paid by the employer for each payment period.

24. Total Employee / Employer Contributions

This figure should be the total sum of both Employee & Employer contributions for each payment period.

Salary up to 31st March 2020	
Gross Salary	Tax Deducted
£	£
0.00	0.00

25. Gross Salary

You must declare the total Gross Salary received from the employer during the period stipulated in the payment period up to 31st March 2020.

26. Tax Deducted

Enter the total amount of tax deducted from the employee during the period stipulated in the payment period up to 31st March 2020.

Please analyse amounts paid to employee for the period
1st April 2020 - 30th June 2020

Amounts stated must not include the BEATS payment received by the employee

April			May			June		
Gross Salary	BEAT Top Up	Tax	Gross Salary	BEAT Top Up	Tax	Gross Salary	BEAT Top Up	Tax
£	£	£	£	£	£	£	£	£
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

27. Salary and BEAT Top Up April 2020 to June 2020

In this section you are required to provide a relevant breakdown of income as follows:

- Gross Salary – This only applies for employees who received their normal gross salary. This figure should not include any BEAT payments.
- BEAT Top Up – This only applies for your inactive employees who were paid an additional amount over and above the BEAT payment. The BEAT payment must not be included here
- Tax – Include the amount of tax deducted from the Gross Salary or BEAT Top Up.

This process must be completed in the same fashion between April and June. You **must not** include any BEAT payments received by the employees during this period, otherwise the employee could suffer liabilities when assessed. If you have any queries please contact p8returns@gibraltar.gov.gi.

An Example of a P8 Return (BEAT Payments)

LIST OF EMPLOYEES FOR THE TAX YEAR 1ST JULY 2019 TO 30TH JUNE 2020

Employee Details				Payment Period		Social Insurance Contributions 1st July 2019 to 30th June 2020				Salary up to 31st March 2020		Please analyse amounts paid to employee for the period 1st April 2020 - 30th June 2020									
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	Amounts stated must not include the BEATS payment received by the employee								
													April			May			June		
													Gross Salary	BEAT Top Up	Tax	Gross Salary	BEAT Top Up	Tax	Gross Salary	BEAT Top Up	Tax
													£	£	£	£	£	£	£	£	£
0755615	Bloggs	Timothy	Income	1	40	ER (Earnings Relat	40	1,179.72	1,565.82	2,745.54	18,500.00	2,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0755615	Bloggs	Timothy	Income	49	52	ER (Earnings Relat	4	131.08	173.98	305.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,000.00	0.00	200.00
0700894	Janes	Mary	Income	1	52	ER (Earnings Relat	52	1,573.00	2,087.00	3,660.00	16,000.00	2,400.00	2,000.00	0.00	350.00	2,000.00	0.00	350.00	2,000.00	0.00	350.00
0759695	Jas eph	John	Income	1	40	ER (Earnings Relat	40	1,179.72	1,565.82	2,745.54	17,500.00	2,800.00	0.00	500.00	100.00	0.00	0.00	0.00	0.00	0.00	0.00
0759695	Jas eph	John	Income	45	48	ER (Earnings Relat	4	131.08	173.98	305.06	0.00	0.00	0.00	0.00	0.00	1,600.00	0.00	320.00	0.00	500.00	100.00
0746925	Jas ephine	Frances	Income	1	40	ER (Earnings Relat	40	1,179.72	1,565.82	2,745.54	18,000.00	2,300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL								5,374.32	7,132.42	12,506.74	70,000.00	10,000.00	2,000.00	500.00	450.00	3,600.00	0.00	670.00	5,000.00	500.00	650.00

- Timothy Bloggs – This taxpayer received his normal income between weeks 1 to 40. This is declared in his Salary up to 31st March 2020. In April and May the employee was inactive and received a BEAT Payment; no amounts are therefore reflected in April or May. In June Timothy returns to work and a second entry is entered for weeks 49 to 52 as shown in the example above where the income earned in that month is clearly shown with the corresponding tax deduction.
- Mary Jones remained active for the entire tax year. Her Salary up to the 31st March 2020 is shown with the remaining three months broken down separately as shown above.
- John Joseph was originally made inactive in April and received a BEAT payment for this month. During April, his employer decided to pay him an additional amount over and above the BEAT payment ‘BEAT Top-Up’ as shown above. The relevant tax deduction for the BEAT ‘Top-Up’ is recorded in April. Mr Joseph then returns to work in May. This income is then recorded in a second entry for weeks 44 to 48 with the breakdown shown above. In June, Mr Joseph becomes inactive once again and received both a BEAT payment and the BEAT Top Up; the BEAT Top Up attracting a deduction of tax at source. Similarly, this is recorded on the second entry line as above.
- Frances Josephine was made inactive in April and did not return to work between April and June. Only the Salary up to 31st March 2020 is recorded as shown above.

Please remember not to include any BEAT payment within this declaration. If you have any doubts please contact p8returns@gibraltar.gov.gi.

A new entry must always be opened for any change in Social Insurance Contribution i.e. ER weeks 1 to 44 PN 45 to 52.

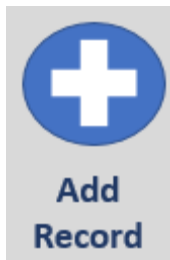
Always check employee’s tax codes. If you have any queries over Social Insurance please contact sicontributions@gibraltar.gov.gi. If you have any queries over an employee’s tax code please contact paye.enquiries@gibraltar.gov.gi

P8 Returns for Companies with Employees placed on Furlough Scheme between May & June 2020

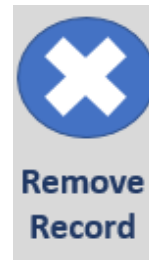
P8 Return (Furloughed employees)

LIST OF EMPLOYEES FOR THE TAX YEAR 1ST JULY 2019 TO 30TH JUNE 2020

Employee Details				Payment Period		Social Insurance Contributions 1st July 2019 to 30th April 2020				Salary up to 30th April 2020		Please analyse amounts paid to employee for the period 1st May 2020 - 30th June 2020									
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	May				June				
													Gross Salary	Furlough Salary	Furlough Top Up	Tax	Gross Salary	Furlough Salary	Furlough Top Up	Tax	
							£	£	£	£	£	£	£	£	£	£	£	£	£		
TOTAL							0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00



This button will add another line 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:

28. Taxpayer Reference

You may obtain this from a copy of the employee's tax certificate provided by the PAYE Section. If you are not sure what the employee reference is, the employee will need to contact the PAYE Section on 200 74924 or paye.enquiries@gibraltar.gov.gi. Otherwise please contact the PAYE Section in order to request an employer tax code listing. Please note that if this information is not correct it could result in the P8 being rejected.

29. Surname(s) & Forename(s)

Please enter the name of your employee as shown on the employee's tax certificate provided by the PAYE Section. If this information does not match our records it could result in the P8 being rejected.

30. Type of Salary

You must select an option from the drop down list provided. The options are:

- 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.
- Section 19 Income from Occasional Presence in Gibraltar - An Income from Occasional Presence in Gibraltar Form (place link) in addition to confirmation of defined travel periods to and from Gibraltar needs to be provided including documentary evidence to support the claim. This information must be submitted to paye.enquiries@gibraltar.gov.gi

31. Payment Period

Employee not Furloughed

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

Employee Furloughed May – June

Payment Period	
From Week No.	To Week No.
1	40

In this section 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 for weeks 15 to 52

Furloughed employees for May or June who returned to work

Furloughed Employee in May

Payment Period	
From Week No.	To Week No.
1	44

Furloughed Employee returns to work June

Payment Period	
From Week No.	To Week No.
1	44
49	52

The relevant weeks for social insurance should only reflect when the employee received their normal gross salary. Social Insurance contributions have been credited for those who were placed under the Furlough Scheme but should not be placed under the 'Payment Period'. If the employee returned to work and was not under the Furlough Scheme in June, an additional entry should be added for the same taxpayer for the remaining weeks as shown above.

This does not apply to additional amounts paid to your Furloughed employees over and above any Furlough payment they may have received ("Furlough Top Up"). Such payments do not require any social insurance deduction at source given that a Furloughed employee is deemed to have made all their respective social insurance contributions for the period they remained inactive.

*** If there is any change in the social insurance contribution code, a new entry must be opened from that week i.e. Earnings Related Week 1 to 40 as one entry and then Week 41 to 52 as PN (Pensioner)**

Social Insurance Contributions

1st July 2019 to 30th June 2020

Contribution Class Code	Total weekly contributions	Total employee contributions	Total employer contributions	Total employee/ employer contributions
		£	£	£
ER (Earnings Related)	40	1,179.72	1,565.82	2,745.54
ER (Earnings Related)	4	131.08	173.98	305.06
TOTAL		1,310.80	1,739.80	3,050.60

32. Contributions Class Code

You must select the contribution class code from the drop down list provided that matches the one shown on the employee's tax code certificate provided 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 & Empl	SE	Self Employed	SP	Self Employed Pensioner
MC	Maternity Credit	XX	Person in receipt of a pension		

33. Total Weekly Contributions

Enter the total contributions in respect of the payment period. This figure must agree to the weeks reported for the payment period. For example, if the payment period stated Weeks 1 to 40, the total weekly contributions must equal 40.

34. Total Employee Contributions

Enter the total amount of contributions deducted from the employee for each payment period.

35. Total Employer Contributions

Enter the total amount of contributions paid by the employer for each payment period.

36. Total Employee / Employer Contributions

This figure should be the total sum of both Employee & Employer contributions for each payment period.

Salary up to 30th April 2020	
Gross Salary	Tax Deducted
£	£
0.00	0.00

38. Gross Salary

You must declare total Gross Salary received by the employer up to 30th April 2020 as stipulated in the payment period. A separate breakdown will be provided for May to June 2020

39. Tax Deducted

Enter the total amount of tax deducted from the employee up to 30th April 2020 as stipulated in the payment period. A separate breakdown will be provided for May to June 2020

Please analyse amounts paid to employee for the period
1st May 2020 - 30th June 2020

May				June			
Gross Salary £	Furlough Salary £	Furlough Top Up £	Tax £	Gross Salary £	Furlough Salary £	Furlough Top Up £	Tax £
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

40. Salary, Furlough and Furlough Top Ups May to June 2020

In this section you are required to provide a relevant breakdown of income as follows:

- Gross Salary – This only applies for employees who received their normal gross salary. This figure should not include any Furlough payment.
- Furlough Salary – This only applies for your Furloughed employees under the Appropriation (Business Employee Assistance Terms COVID-19) Regulations 2020. This figure cannot be higher than £1,155 as any excess would be considered a ‘Top-Up’ and subject to tax.
- Furlough ‘Top-Up’ – This only applies for your Furloughed employees who were paid an additional amount above £1,155. This figure should be stated under this column and is subject to tax.
- Tax – Include the amount of tax deducted from the Gross Salary or Furlough Top Up as stipulated in the payment period.

This process must be completed in the same fashion between May and June. Furloughed Employees should not be identified as receiving BEAT Payments and any amounts paid under this scheme must be declared in the section highlighted above. If you have any queries please contact p8returns@gibraltar.gov.gi.

An Example of a completed P8 Return for Companies with Furloughed Employees

Employee Details				Payment Period		Social Insurance Contributions 1st July 2019 to 30th June 2020					Salary up to 30th April 2020		Please analyse amounts paid to employee for the period 1st May 2020 - 30th June 2020								
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	Gross Salary	May				June			
							£	£	£	£				£	Furlough Salary	Furlough Top Up	Tax	Gross Salary	Furlough Salary	Furlough Top Up	Tax
0755615	Bloggs	Timothy	Income	1	40	ER (Earnings Related)	40	1,179.72	1,565.82	2,745.54	18,500.00	2,500.00	0.00	1,155.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0755615	Bloggs	Timothy	Income	49	52	ER (Earnings Related)	4	131.08	173.98	305.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,600.00	0.00	0.00	200.00
0700894	Jones	Mary	Income	1	52	ER (Earnings Related)	52	1,573.00	2,087.80	3,660.80	16,000.00	2,400.00	2,000.00	0.00	0.00	350.00	2,000.00	0.00	0.00	0.00	350.00
0759695	Joseph	John	Income	1	44	ER (Earnings Related)	44	1,310.80	1,739.80	3,050.60	17,500.00	2,800.00	0.00	1,155.00	500.00	75.00	0.00	0.00	0.00	0.00	0.00
0759695	Joseph	John	Income	49	52	ER (Earnings Related)	4	131.08	173.98	305.06	0.00	0.00	0.00	0.00	0.00	0.00	1,800.00	0.00	0.00	0.00	230.00
0746925	Josephine	Frances	Income	1	40	ER (Earnings Related)	40	1,179.72	1,565.82	2,745.54	18,000.00	2,300.00	0.00	1,155.00	0.00	0.00	0.00	0.00	1,155.00	0.00	0.00

- Timothy Bloggs – This taxpayer received his normal income between weeks 1 to 44. This is declared in his Salary up to 30th April 2020. In May, this taxpayer was Furloughed. In June, Timothy Bloggs returns to work and a second entry is opened for weeks 49 to 52 as shown in the example above where the income earned is visible with the corresponding tax deduction.
- Mary Jones remained active for the entire tax year. Her Salary up to the 30th April is shown with the remaining two months broken down separately as shown above.
- John Joseph was originally Furloughed in May. This income must be declared even though any amount up to £1,155 is not subject to tax. In addition, the employer decided to pay him an additional ‘Top-Up’ as shown above. The relevant tax deduction for the Furlough ‘Top-Up’ is highlighted in May. Mr Joseph then returns to work in June. This income is then split into the second entry for weeks 49 to 52 with the breakdown shown above.
- Frances Josephine was placed on the Furlough Scheme between May and June. She did not receive an additional ‘Top-Up’. Only the Salary up to 30th April is shown above.

Please remember not to include any BEAT Payments within this declaration. If you have any doubts please contact p8returns@gibraltar.gov.gi.

A new entry must always be opened for any change in Social Insurance Contribution i.e. ER weeks 1 to 44 PN 45 to 52.

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, P8 BEAT & P8 Furlough



Proceed to
declaration

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

Once confirmed you will be taken to this screen



Income Tax Office
HM Government of Gibraltar



075316920192020P8

**Employer's Annual Statement,
Declaration And Certificate**

2019/2020 FORM P8

Employers' Name
Gibraltar Example Company

Employer's Reference
A998

Summary of Salaries, Tax Deducted and Tax Paid

Total emoluments	70,000.00
Total tax deducted	10,000.00
Total tax already paid	
Amount outstanding	10,000.00

Amount deferred

Amount waived

Please refer to BEAT guidelines: <https://www.gibraltar.gov.gi/beatcovid19>

Summary of Benefit In Kind and Tax Paid by Employer

Amount of Benefit	<input type="text"/>
Total tax already paid	<input type="text"/>

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

Amount outstanding 12,506.74

Amount deferred

Amount waived

Please refer to BEAT guidelines: <https://www.gibraltar.gov.gi/beatcovid19>

Contact details and other information

Name:	<input type="text"/>
Position:	<input type="text"/>
Email:	<input type="text"/>
Tel No:	<input type="text"/>
Date:	25/06/2020

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 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.

Revise P8

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.

41. 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	<input type="text"/>
Amount outstanding	10,000.00
Amount deferred	<input type="text"/>
Amount waived	<input type="text"/>

Please refer to BEAT guidelines: <https://www.gibraltar.gov.gi/beatcovid19>

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.

42. Amounts deferred and waived under BEAT COVID 19 Regulations 2020 PAYE & Social Insurance

Amount deferred	<input type="text"/>
Amount waived	<input type="text"/>

Please refer to BEAT guidelines: <https://www.gibraltar.gov.gi/beatcovid19>

Please refer to <https://www.gibraltar.gov.gi/beatcovid19> for more information. Guidance notes and the BEAT regulations are available to provide more information with regards to the deferral of PAYE and Social Insurance.

More information for companies which were excluded for PAYE & Social Insurance can be found via this website. Any additional queries should be directed to infobeatcovid@gibraltar.gov.gi.

43. Summary of Benefit In Kind and Tax Paid by Employer

Summary of Benefit In Kind and tax paid by Employer	
Amount of Benefit	<input type="text"/>
Total tax already paid	<input type="text"/>

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 is something provided to an employee by his/her employer at no cost to the former, which either has, or is capable of having, a monetary value. Examples of this include, Health Insurance, Food Vouchers, Clothing Allowances or even a Vehicle Purchased by the Employer for an Employee's private use. This value will be included as part of your taxable income at assessment time, and could increase your tax liability. However the first £250 worth of benefits will be tax exempt. Taxpayers on the Allowance Based System can opt to have their tax code adjusted by the value of the BIK received. Alternatively, you can opt to add the value of any BIK received to your declared salary or wages. This will result 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.

44. Social Insurance Contributions Summary

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		<input type="text"/>
	Amount outstanding		12,506.74
	Amount deferred		<input type="text"/>
	Amount waived		<input type="text"/>

Please refer to BEAT guidelines: <https://www.gibraltar.gov.gi/beatcovid19>

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.

For amount deferred and waived, please refer to <https://www.gibraltar.gov.gi/beatcovid19> for more information. Guidance notes and the BEAT regulations are available to provide more information with regards to the deferral of PAYE and Social Insurance.

More information for companies which were excluded for PAYE & Social Insurance can be found via this website. Any additional queries should be directed to infobeatcovid@gibraltar.gov.gi.

45. Final Details

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:	24/06/2020

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: 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 P8 Return Including BEAT & Furlough

- 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.

In order to complete the P8 Return you will need to confirm the three statements as above. If any of these are not confirmed, the document will not be finalised and cannot be submitted on our online platform.

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.

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:

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

Name	Date modified	Type	Size
 P8 A998 20192020.xml	19/06/2020 09:43	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

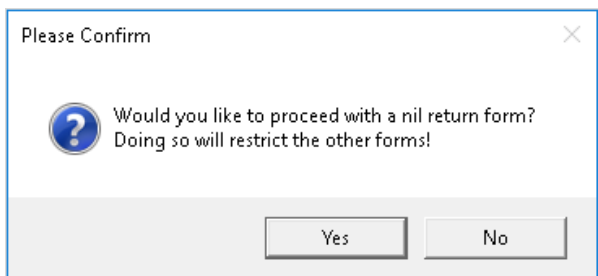
3.) Employer's PAYE Reference

4.) P8 Tax Year

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:



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



**Employer's Annual Statement,
Declaration And Certificate**

2019/2020 FORM P8

Employers' Name
Gibraltar Example Company

Employer's Reference
A998

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:	<input type="text"/>
Position:	<input type="text"/>
Email:	<input type="text"/>
Tel No:	<input type="text"/>
Date:	25/06/2020

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 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.

All of 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:	24/06/2020

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: 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.

In order to complete the P8 Return you will need to confirm the three statements as above. If any of these are not confirmed, the document will not be finalised and cannot be submitted on our online platform.

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.

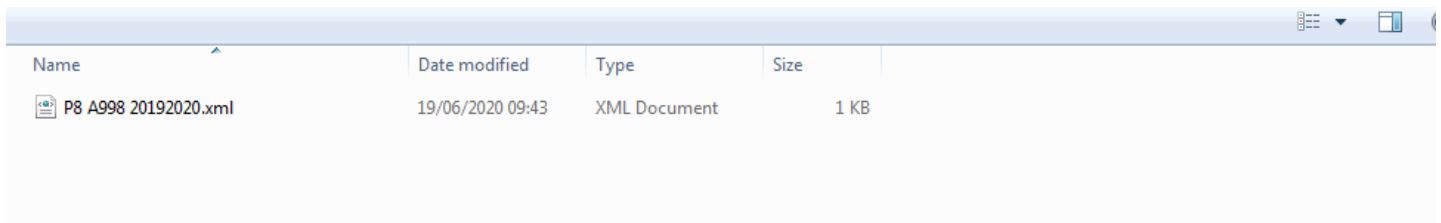
Once all three statements have been confirmed you will be presented with the following:


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
 P8 A998 20192020.xml	19/06/2020 09:43	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.