



P8, P10, P12 Guidelines

We no longer send forms by mail. All necessary forms are available on our website. They can be filled online and sent to us via email. The forms may be accessed through the following link

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

P8 Form 2023/2024

The electronic and interactive version of the P8 form, is available via our website and can be downloaded via the following link <https://tax.egov.gi/uploads>

Additional guidance note can be found via www.gibraltar.gov.gi/employers. A service to upload completed forms directly and securely through an online platform is available via website link – <https://tax.egov.gi/>.

FORM P10/P10A – Tax year 2023/2024

You are required to complete Form P10/10A and submit to the Income Tax Office by no later than the 31st July 2024.

You should include details of all expenses, perquisites and benefits paid in cash or otherwise to each of your employees during the tax year 2023/2024.

You should complete section 3 of Form P10/10A, if you have opted to pay the tax on the benefits paid to your employees in accordance with paragraph 74, chapter 9, schedule 7 to the Income Tax Act 2010. Payment of the tax due must be made by no later than 31st July 2024.

FORM P12 – Tax year 2023/2024

You are required to complete Form P12 (Details of Pension Scheme Contributions Form) if you have paid contributions for yourself and/or your employees during the Tax year 2023/2024 into a pension scheme approved by the Commissioner of Income Tax.

Form P12 must be submitted to the Income Tax Office by no later than the 31st July 2024.

You must state whether your employees contribute towards an occupational pension scheme (OCC), personal pension scheme (PPS) or Retirement annuity contract (RAC). Furthermore, please ensure that all employees have their correct taxpayer references listed in your reports.



Income Tax Office

HM Government of Gibraltar

FORM P7

Complete Form P7 and give it to each employee as stated in the form. Form P7 should show the total remuneration, tax and social insurance contributions and benefits in kind (if applicable) paid for the tax year 2023/2024.

FORM P7A

If an employee leaves before the end of the tax year, complete the Form P7A as stated in the form. Part 1 must be submitted to the Income Tax Office and Parts 2 & 3 should be given to the employee.

PAYE & SOCIAL INSURANCE PAYMENTS

Payments should be made through our online facility available via the following link – <https://tax.egov.gi/>. Please refer to the guidance and instructional video within this landing page for our e-services.

SUBMITTING PAYE FORMS TO THE INCOME TAX OFFICE

Completed PAYE P10 & P12 Forms must be submitted to the Income Tax Office by email to: employerforms@gibraltar.gov.gi

Please ensure that the Employer's name and PAYE reference number are clearly shown on all forms submitted.

Please provide us with your email address for future correspondence with regards to PAYE matters via email to PAYE.enquiries@gibraltar.gov.gi