



10 June 2020

**P8 Form 2019/2020 – Submission Date Extended to 31<sup>st</sup> August 2020.**

As a result of the COVID-19 pandemic and following the Business Employee Assistance Terms (“BEAT”) measures announced by HM Government of Gibraltar, the Income Tax Office has updated the method for submitting P8 returns for 2019/2020.

Most should already have the 2019/2020 P8 ‘Income Declaration Form’. Please disregard this form since it does not cater for the BEAT scheme that was introduced as a direct result of the COVID-19 pandemic.

In order to facilitate the reporting for 2019/2020, electronic and interactive versions of the P8 form will be made available via our website and can be downloaded via the following link - <https://www.gibraltar.gov.gi/new/employers>.

By using this facility, employers will be able to adequately report on all employees, irrespective if these have continued to be active or if they were made inactive, partly inactive or furloughed throughout any of the months in the period extending from 1 April to 30 June 2020. The Income Tax Office will exclusively accept P8 declarations in the new updated format. Consequently, any declarations made using the former **P8** form will be rejected. Any employer which submits this form will be notified of this.

Additional guidance notes will be made available when these electronic and interactive forms are released. A service to upload completed forms directly and securely through an online platform available will be made available via the following link - <https://tax.egov.gi/>.

Guidance notes and recommendations will be made available closer to the launch date.

To allow companies to adjust to the additional requirements resulting from these measures, the submission date for the **P8, P10 & P12** forms will be deferred until 31<sup>st</sup> August 2020. This deferral is only applicable to this tax year (2019/2020). P10 & P12 forms will therefore be mailed out towards the end of June.

**Payment of PAYE & Social Insurance 2020/2021**

Employers will not be provided with remittance advice slips for the payment of PAYE & Social Insurance for the 2020/2021 tax year. Payments should now 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.

**Update of Employer Mailing Address for PAYE Purposes**

Please notify our PAYE Section of any change of address or if the company has changed your tax agents. This will allow the Income Tax Office to ensure receipt of any important information regarding company obligations. Any change of particulars should be sent to the Income Tax Office via email address [paye.enquiries@gibraltar.gov.gi](mailto:paye.enquiries@gibraltar.gov.gi). Please help us to help you by ensuring that your records are up to date with this office.



## Income Tax Office

HM Government of Gibraltar

### **Registration of PAYE Employees**

The Income Tax Office understands that these requests are urgent and all attempts are made to process these as quickly as possible. Any employers seeking to register their employees with the Income Tax Office should direct their request to [paye.registration@gibraltar.gov.gi](mailto:paye.registration@gibraltar.gov.gi).

To register employees will need to provide the Income Tax Office with a copies of the following:

- Employment contract issued by the Department of Employment
- ID Card or Passport
- An authority letter signed by the employee, allowing the company to receive the tax code on their behalf.  
Without this we will be unable to supply tax codes to employers making this request.

Any individual employees wishing to register will need to provide a copy of their employment contract issued by the Department of Employment and a copy of their ID Card or passport.