

# **INCOME TAX (ELECTRONIC P8 – EMPLOYER’S ANNUAL STATEMENT DECLARATION AND CERTIFICATE) NOTICE 2022**

**LN.2022/178**

In exercise of the powers conferred upon me by regulation 10(2) of the Income Tax (Pay As You Earn) Regulations 1989, I hereby issue the following notice:

1. This notice may be cited as the Income Tax (Electronic P8 – Employer’s Annual Statement and Certificate) Notice 2022.
2. The summary statement on Form P8 in respect of the year of assessment ended 30 June 2022 should be returned to the Commissioner by all employers not later than the 31 July 2022.
3. Attention is drawn to regulation 17(2) of the Income Tax (Pay As You Earn) Regulations 1989 which provides for a penalty to be levied if the Form P8 is not returned by the date specified above.

Dated: 7<sup>th</sup> July 2022.

J LESTER,

Commissioner of Income Tax.