Income Tax (Electronic P8 –Employer's Annual Statement Declaration and Certificate) Notice 2023

LN.2023/183

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 (P8 - Employers Annual Statement Declaration) Notice 2023.

2. The summary statement on Form P8 in respect of the year of assessment ended 30 June 2023 should be returned to the Commissioner by all employers not later than the 31 July 2023.

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: 6th July 2023.

J LESTER,

Commissioner of Income Tax.