

**SECOND SUPPLEMENT TO THE GIBRALTAR
GAZETTE**

No. 3,293 of 27 June, 2002

LEGAL NOTICE NO. 47 OF 2002

INCOME TAX ACT

INCOME TAX (RETURN OF DEDUCTION CARDS) NOTICE 2002

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 (Return of Deduction Cards) Notice 2002.
2. Deduction cards, together with a summary statement on Form P8 in respect of the year of assessment ended 30 June 2002 should be returned to the Commissioner by all employers not later than the 31 July 2002.
3. The attention is drawn to Regulation 17(2) of the Income Tax (Pay As You Earn) Regulations 1989 which provides that if the deduction cards and Form P8 are not returned by the date specified above a penalty of £10 per day for each employee may be levied for each and every day that the failure continues.

Dated this 27th day of June, 2002

W J SMART

Commissioner of Income Tax