

SECOND SUPPLEMENT TO THE GIBRALTAR GAZETTE

No. 3477 of 30 June, 2005

LEGAL NOTICE NO. 100 OF 2005.

INCOME TAX ACT

INCOME TAX (RETURN OF DEDUCTION CARDS) NOTICE 2005

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. The Notice may be cited as the Income Tax (Return of Deduction Cards) Notice 2005.
2. Deduction cards, together with a summary statement on Form P8 in respect of the year of assessment ended 30 June 2005 should be returned to the Commissioner by all employers not later than the 31 July 2005.
3. 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 30th day of June, 2005.

W. J. SMART,

Commissioner of Income Tax.