

**INCOME TAX (RETURN OF SUMMARY
STATEMENT ON FORM P8) NOTICE 2018**

(LN. 2018/147)

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 Summary Statement on Form P8) Notice 2018.
2. The summary statement on Form P8 in respect of the year of assessment ended 30 June 2018 should be returned to the Commissioner by all employers not later than the 31 July 2018.
3. Attention is drawn to regulation 17(2) of the Income Tax (Pay As You Earn) Regulations 1989 which provides that if the Form P8 is 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.