

**SECOND SUPPLEMENT TO THE GIBRALTAR
GAZETTE
No. 2,575 of 11th OCTOBER, 1990.**

LEGAL NOTICE NO. 130 OF 1990.

INCOME TAX ORDINANCE.

**INCOME TAX (PAY AS YOU EARN) (AMENDMENT) (NO. 2)
REGULATIONS, 1990.**

In exercise of the powers conferred on him by section 87 of the Income Tax Ordinance, and of all other enabling power, the Governor has made the following regulations—

Title.

1. These regulations may be cited as the Income Tax (Pay As You Earn) (Amendment) (No. 2) Regulations, 1990.

Amendment to Regulation 9.

2. Regulation 9 of the Income Tax (Pay As You Earn) Regulations, 1989 (hereinafter called "the principal Regulations") is amended in the proviso thereto by omitting the expression "sub-regulation (1)" and substituting therefor the words "this regulation".

Amendment to Regulation 12.

3. Regulation 12 of the principal Regulations, is amended in subregulation (1) by

- (a) omitting the words "despite demand being made,";
- (b) omitting the words "the employer's record of past payments" and substituting therefor the words "any relevant records or information which may be available to him";
- (c) inserting after the words "specify the amount of tax" the words "calculated in respect of each employee in accordance with code X of the tax tables".

Amendment to Regulation 17.

4. Regulation 17 of the principal Regulations is amended -

- (a) by inserting after the figure " 17" the figure "(1)";
- (b) by inserting after the words "on his behalf," the words "either in person or by the service of a notice in the form and manner provided for in subregulation (3),";
- (c) by inserting new subregulations (2) and (3) as follows

"(2) Where an employer is required—

- (a) by subregulation (1) to produce wage sheets, other documents and records; or
- (b) by a notice issued, under section 63(1) to submit deduction cards and a summary statement on form P8,

and the employer does not do so by the dates specified by the Commissioner or his authorised representative or in a notice, an amount of £ 10 per day for each employee in respect of whom disclosure of information or return of deduction cards has been required, shall be payable by the employer to the Commissioner for each and every day during which the failure continues and every such total amount shall be a debt due to the Government and shall be recoverable as such and shall be deemed to be part of the tax deducted and liable to be paid.

(3) Any notice issued by virtue of subregulation (2) shall specify

- (a) the name of the employer;
- (b) where the employer is a company or firm, the name where known of the Director, Partner or Manager responsible for the documents specified in the notice;
- (c) the documents or type of documents required to be produced;

Gibraltar Gazette No. 2,575 of Thursday 11th OCTOBER, 1990.

- (d) the time period in respect of which the documents are to be produced,

and shall be validly served if sent by post to the address in Gibraltar from which it appears to the Commissioner the employer was employing the employees in respect of whom wage sheets and other documents and records are required to be produced."

Dated this 11th day of October, 1990.

By Command,
W. E. QUANTRILL,
Deputy Governor.