

**SECOND SUPPLEMENT TO THE GIBRALTAR
GAZETTE**

No. 3,136 of 18th November, 1999

LEGAL NOTICE NO. 157 OF 1999

INCOME TAX ORDINANCE

**INCOME TAX (PAY AS YOU EARN) REGULATIONS 1989
(AMENDMENT) REGULATIONS 1999**

In exercise of the powers conferred on me by section 87 of the Income Tax Ordinance, the Governor has made the following Regulations -

Title and commencement.

1.(1) These regulations may be cited as the Income Tax (Pay As You Earn) Regulations 1989 (Amendment) Regulations 1999.

(2) These regulations shall come into force on 22nd November, 1999.

Amendments to the Income Tax (Pay As You Earn) Regulations 1989.

2.(1) The Income Tax (Pay As You Earn) Regulations 1989 shall be amended in accordance with the provisions of this regulation.

(2) Regulation 4 shall be amended by substituting for subregulation (1) the following subregulation -

“ (1) Every employee (including a married woman who is in employment and who is included in an income tax return made by her husband) who on taking up any employment has not been issued with a PAYE allowances certificate or who has not been provided with a certificate such as is mentioned in regulation 13A, shall, within 7 days of taking up such employment, make a declaration to the Commissioner, in such form as the Commissioner may require, specifying the allowances to which he claims to be entitled under the Ordinance.”.

- (3) Regulation 8 shall be amended by substituting for subregulation (1) and (2) the following subregulations -

“ (1) Every employer shall, in respect of each of his employees who has lodged with him Part II of a PAYE allowances certificate or has lodged with him a certificate such as is mentioned in regulation 13A, on each pay day, deduct from the wages the amount of tax shown in the tax-table in respect of the employee's code to be deductible from the gross emoluments to be paid on that day.

(2) Every employer shall, in respect of each of his employees who has not lodged Part II of a PAYE allowances certificate or who has not lodged with him a certificate such as is mentioned in regulation 13A, deduct from the gross emoluments tax in accordance with code X of the tax-tables.”.

- (4) The proviso to regulation 13 shall be deleted.

- (5) The following regulation shall be inserted after regulation 13 -

“Cessation of employment.

13A.(1) Notwithstanding anything contained in regulation 13, where a person ceases to be an employee of an employer at any time during a year of assessment, the employer shall furnish him with a certificate on the appropriate form (to be known as the Details of Employee leaving Work Form) and send Part 1 thereof to the Commissioner immediately on the date in which he ceases to be an employee.

(2) A Details of Employee leaving Work Form shall, on being produced to a new employer, constitute authority for the new employer to deduct tax in accordance with the code applicable to such employee contained therein, until such time as Part II of a PAYE allowances certificate is lodged with the new employer.

(3) Every employer shall, on employing any person who has lodged with him Part 2 and 3 of a Details of Employee leaving Work Form, send to the Commissioner Part 3 of the Form immediately after the date of engagement.”.

(6) Regulation 19(1) shall be amended by inserting after paragraph (e) the following paragraphs -

“(f) fails to furnish any employee with a Details of Employee Leaving Work Form in accordance with regulation 13A(1); or

(g) fails to send to the Commissioner Part 3 of the Details of Employee leaving Work in accordance with regulation 13A(3),”.

Dated this 18th day of November, 1999.

By Command,

P. SPELLER,

Deputy Governor.