Introduction

The Tax Office requires all employers to submit an annual employer's statement regarding gross earnings, tax and social insurance paid to all employees. This statement historically was once a Gibraltar Government form that employers needed to complete by hand called the P8 form, however it was changed a few years ago to automate the process. Instead, employers need to upload a specially formatted P8 XML file to the Tax Office website.

Note: This P8 XML file needs to be submitted to the Tax Office website by Wednesday 31st July 2024. There is a fine for late submissions. The Income Tax Act 2010 states that this fine is £100 per employee for every day overdue.

Creating the P8 XML File

There are two methods for creating the XML file.

1. Generate the XML file automatically from EasyPay and upload it. This is the process described in this document.

2. Generate the file manually using a tool, which can be downloaded by clicking the link "Complete Form P8" from the website https://tax.egov.gi

    There are instructions on how to perform a P8 manually on the Gibraltar Tax Office Website: https://www.gibraltar.gov.gi/income-tax-office/employers-and-trusts/employers
    The instructions are called "2022/2023 Electronic P8 Guidance Notes"

Checking Your Submission

Before generating the file automatically from EasyPay we recommend running a report in EasyPay. This report will summarise the payroll data that will be included in the file to send to the tax office.

To run the report, go to the EasyPay Payroll section.

Check that the right tax year is selected at the top. At the top, where it says "Period," the year should be 2023 for the tax year that runs from 1st July 2023 to 30th June 2024.

Next, click Company Reports at the top and run the report called "Form P8 Page 2".

It is worth checking:

a. All the expected earnings / payslips are included for the tax year.
b. The social insurance contributions listed for each person reflect the right number of contributions and type. In most cases a full-time employee would pay fifty-two contributions of social insurance of type ER (Earnings Related). However, the most common reasons for variations in social insurance contributions are new starters, leavers, absence from work, Maternity and people reaching pensionable age.
c. Check no key information is missing from the report. This report will run checks on the payroll data and provide a report if any key information is missing such as employee tax reference numbers.

Note: Y*ou can run the "Form P8 Page 2" report at any time for any tax year. There is no need to close (or reopen) a tax year in EasyPay to run the report.*

Automatically generating the XML file from EasyPay

To export the file, go to the EasyPay Payroll section.

First check that the right tax year is selected at the top. At the top, where it says "Period," the year should be 2023 for the tax year that runs from 1st July 2023 to 30th June 2024.

Click on the top drop-down menu, Payroll Options. Then go to Tax Year End and select "Online Tax Submission." This selection is shown in the picture below.
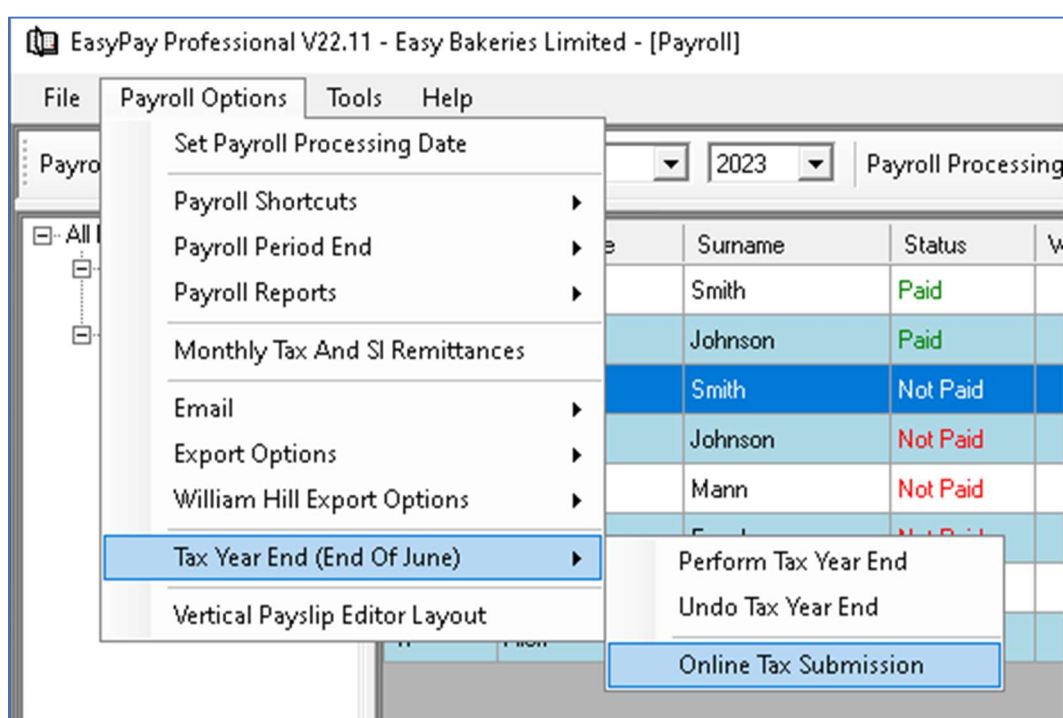
Next a window will pop up to request further information. This window is shown on the next page.

Check the contact information and tax year being submitted at the top are correct.

You will then need to specify the total tax due for Benefit in Kind payments made to staff. This is the total from the P10 form which each employer needs to submit by 31st July by email to the Tax Office. You will also need to confirm the amount of tax for Benefit in Kind that has already been paid to the Tax Office.

Next, read the declaration statement and tick the three boxes to confirm you have read the various points.

At the bottom there is a button "Generate Tax Submission File" which generates the P8 XML File.

You can then click the button "Tax Submission Website," to launch the tax office website so that you can submit the file. On the next few pages of this document, we summarise the process to upload the file to the tax office.

Additional Notes

You can generate the XML file from EasyPay at any time for any tax year. There is no need to close (or reopen) a tax year in EasyPay.

*There is also an additional button for "Export to P8 Tool".*

This button is only to be used if you are creating a MANUAL SUBMISSION. This button exports a file summarising the payroll data for the year which can then be loaded into a P8 tool that the tax office provides for manual submissions.
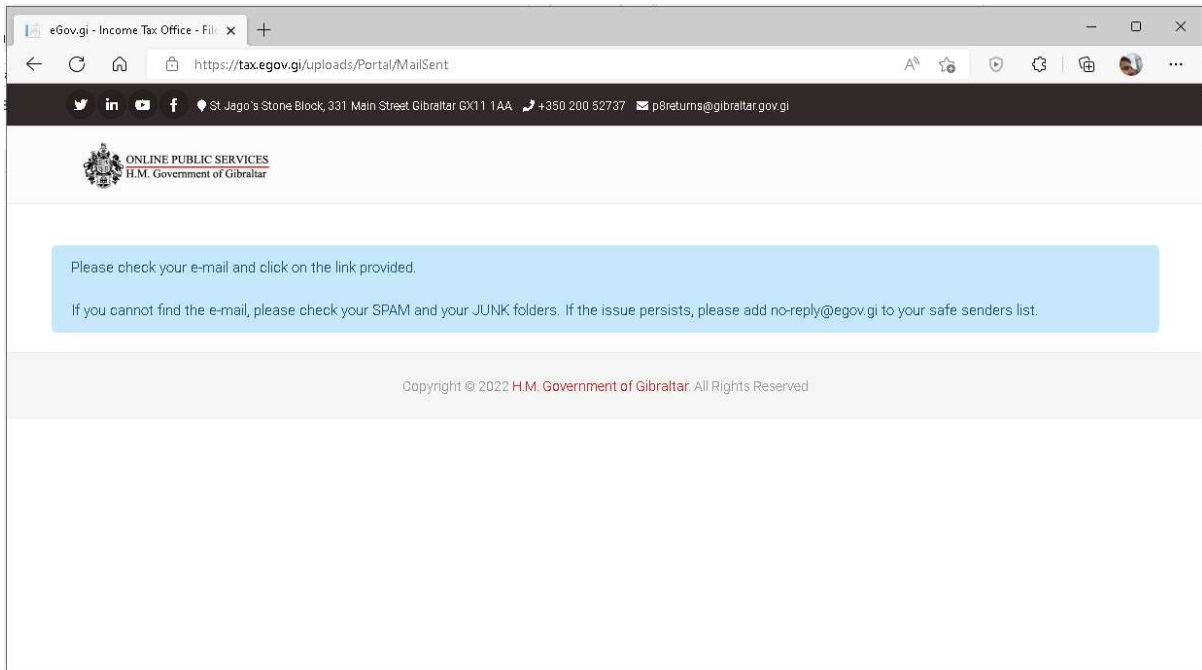
Uploading the file to Tax Office website

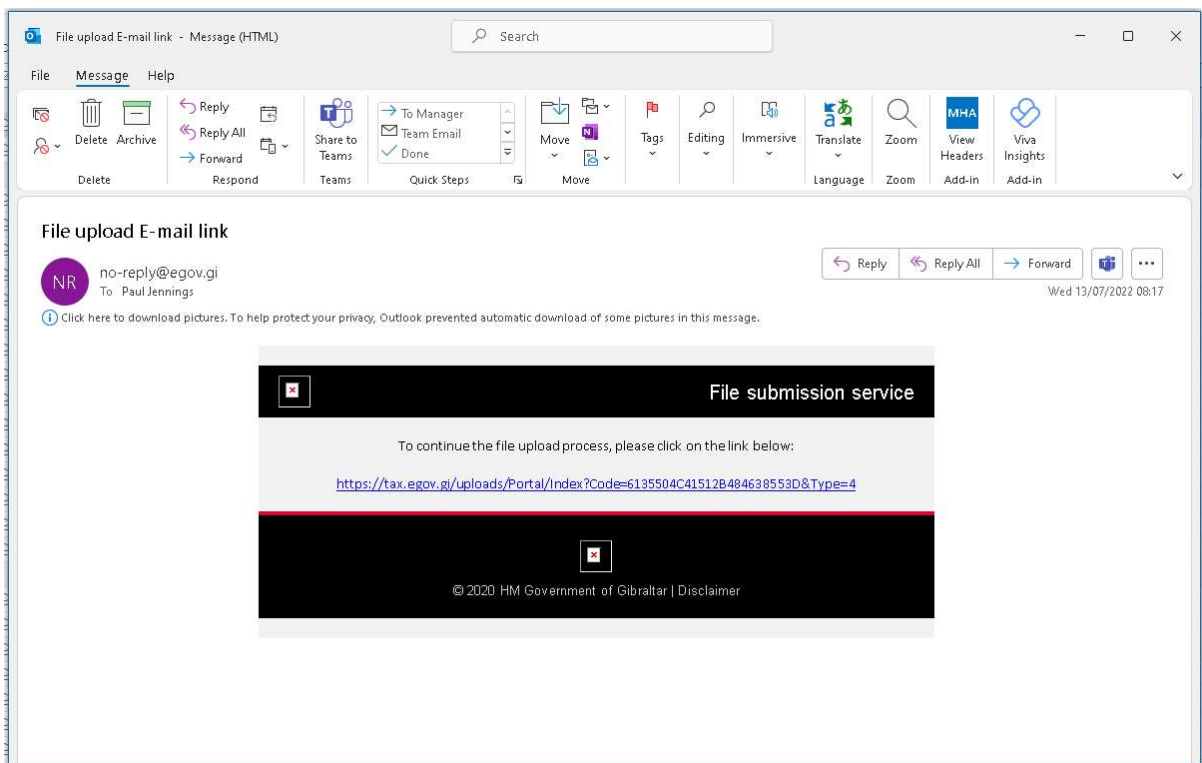1. Visit https://tax.egov.gi
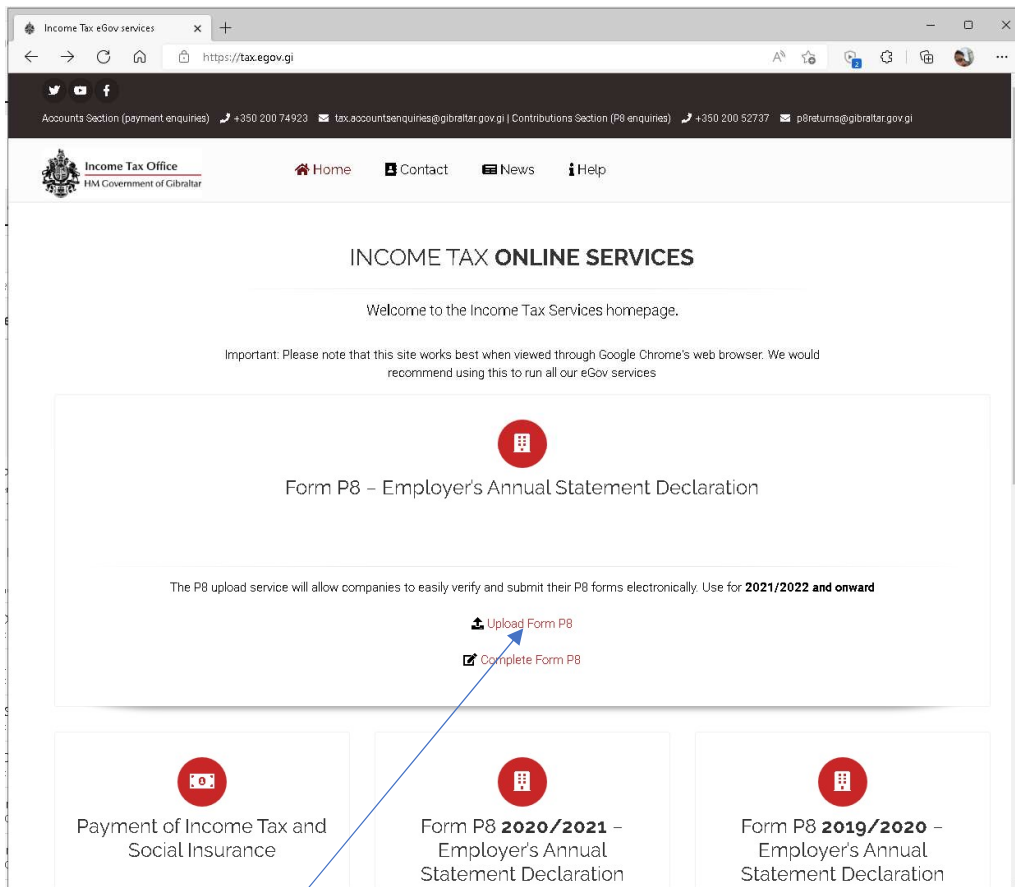
1. Click the button to "Upload Form P8" for the tax year 2023 / 2024.
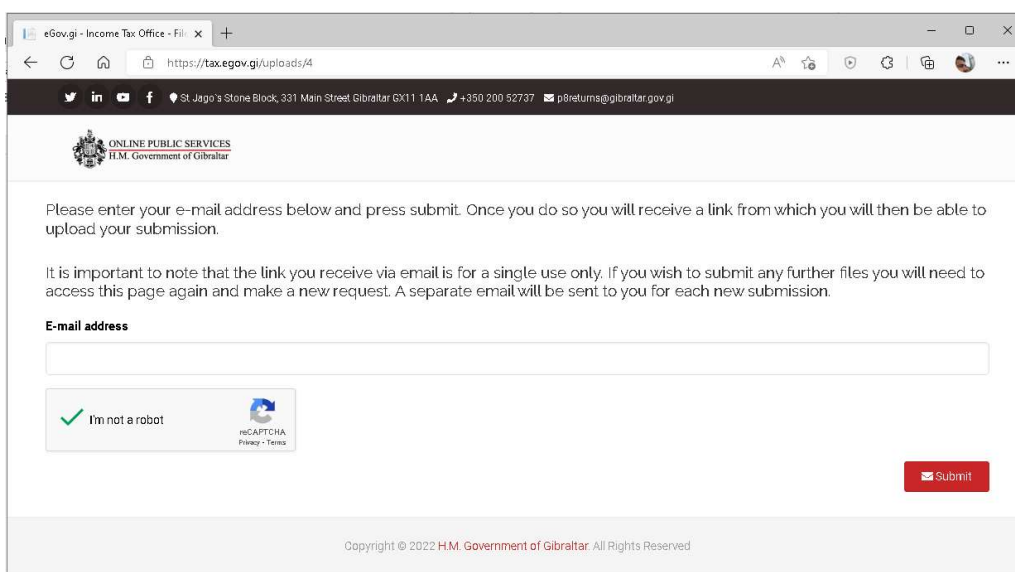
2. Enter your email address and click the button to certify you are not a robot.

3. An email will be sent to your email address. Check your email.

4. Click the link in the email to continue the P8 upload process.

5. Go to Step 1 and click on "Please select a document". Select "P8 2023"

6. Click Choose file and select the P8 submission file to upload.

7. Tick the box to verify you are authorised to make the submission on behalf of the business.

8. Click the Upload button.

9. You should then see a thank you message confirming that the file has been uploaded. (See below)

10. Within usually 7 days you will receive an email to confirm that your submission has been processed successfully or it has been rejected. If it has been rejected, a report will be included explaining the reason for the rejection. A rejection will typically require you to make additional changes to your P8 submission and resubmit the file.