



THE INCOME TAX ACT
EMPLOYER'S ANNUAL RETURN
PAY AS YOU EARN (INCOME TAX)
YEAR ENDED 31st DECEMBER

IT06

Year of Assessment

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Please Read Instructions overleaf before Completing this Return

Section A - GENERAL INFORMATION 1. Name of Employer	2. Taxpayer Registration Number (Branch Sequence No.)
3a. Address (Street No. and Name, Postal Zone, Parish)	3b. Mailing Address (if different from 3a.)
4. Tick appropriate box: <input type="checkbox"/> New Address <input type="checkbox"/> Amended Return	
Total Number of Employees during the return year	5
Total Number of Tax Deduction Cards maintained during the return year	6

Section B - SUMMARY OF TAX DEDUCTED AND REMITTED	
Total net deducted in return year (From Line (d), Schedule 5)	7
Total amounts (if any) advanced or reimbursed by the Tax Department for refunds to employees	8
Net tax payable (Add Line 7 and Line 8)	9
Total tax already remitted to the Collector on account for current year	10
Tax Payable (Refundable) (Subtract Line 10 from Line 9)	11

Section C - INCOMETAX ONLY

Apart from the cases in Section A, have you at any time during the return year :

(a) Employed any person at a rate exceeding the weekly or monthly threshold amount? Yes No

(b) Employed any person part-time or casually (who had other employment during the same period) whose earnings with you exceeded the threshold of that year? Yes No

(c) Was any remuneration paid "free of tax", that is, did you undertake to bear any part of the tax liability of any employee? Yes No

If the answer to (a) or (b) above is yes, please complete a Supplementary Return Form (P38) and submit along with this Return.

FOR OFFICIAL USE		
No. of Deduction Cards Received (a)	(b)	(a) Remittance Card is/is not submitted (b) Remittance Card is/is not submitted
Signature of Collector of Taxes	Parish	Date

Section D - DECLARATION

I declare that the particulars given in this Return are in accordance with the requirements of the Income Tax (Employment) Regulations and that the total amount of emoluments, including overtime pay, bonus, taxable allowance, fees, commissions, etc. paid to each of my taxable employees and all income tax deducted have been fully and correctly stated in this return to the best of my knowledge and belief. This Declaration is made with the full knowledge and understanding that any false statement made herein by me will render me liable to penalties and/or criminal proceedings.

Signature of Employer

Date

INSTRUCTIONS

You are required to make a return of the pay and tax deduction of every employee for whom you have received or prepared a Tax Deduction Card for the relevant year ended 31st December.

Please print and tick appropriate box, where required. Do NOT use a pencil. Use blue or black ink pen only.

This Return is to be submitted to the Collector of Taxes after the 31st December but not later than the 14th January of the following year accompanied by:

- **Schedule 5**
- **Schedule 6** (*if applicable*)
- **Completed Tax Deduction Cards**

Schedule 5

- * Enter in column (1) the TRN and name of every employee in whose case you deducted or refunded tax, whether or not he was still in your employment during the relevant year.
- * Enter in column (2) the gross pay paid by you to each employee in the relevant year. The pay returned must include all salaries, wages, fees, commissions, bonus, overtime, holiday pay or other payments made to such employees during the period.
- * Enter in column (7) the net tax so deducted (that is, the total tax deducted by you less the amount of any refunds made by you). Do not include in column (7) any tax in respect of previous employment.
- * If you have refunded to an employee more tax than you have deducted from him, do not make any entry in column (7), but enter in column (8) the net amount refunded by you.

Schedule 6

- * Enter in column (10) the annual rent paid for any quarters or board or residence provided to any employee by reason of the holding of any office or employment of profit. Where the premises are owned by the employer enter the annual commercial rent which the premises would fetch if let on the open market.
- * Enter in column (11) the annual value of accommodation provided to any employee. This amount will be a figure not exceeding 15% of the total emoluments or the amount otherwise agreed with the Commissioner excluding the Housing.
- * Enter in column (15) value of any other perquisites or benefits in kind, for example, use of motor vehicle.
- * Add columns (12) and (16) and enter the total at Lines (b) and (c), respectively, of Schedule 5.

Where the particulars on a Tax Deduction Card have been transferred to another Tax Deduction Card, (for example, on a change from weekly to monthly-payment), the first card should not be listed overleaf.

If an employer finds it unduly onerous to list all the names, he may arrange with the Inland Revenue Department to supply a machine list of the tax deductions. Use continuation sheets if necessary.

After completing the list, **complete Sections A, B, C and D overleaf.**