



**IMPORTANT:  
WHEN COMPLETING THIS DOCUMENT PLEASE USE BLACK OR DARK  
BLUE INK, NOT PENCIL.**

## **TO EMPLOYER**

A Deduction Card must be held for each employee. If an employee leaves during a tax year the Deduction Card must be completed and a copy given to the employee; the original is to be retained and submitted with the employer's annual return to the Income Tax Division of the Treasury within 30 days from the end of the tax year or 30 days from ceasing to be an employer whichever is earlier.

Forms are available on the website at [www.gov.im/treasury/incometax](http://www.gov.im/treasury/incometax) or by contacting the Income Tax Division on 01624 685400.