

(Individual Ordinarily Resident)

RETURN OF INCOME FOR THE YEAR ENDED 30TH JUNE 2009 AND CLAIM FOR ALLOWANCES FOR THE YEAR COMMENCING 1ST JULY 2009

YOU ARE REQUIRED TO FILL IN THIS FORM, SIGN THE DECLARATION ON PAGE 6 AND SEND IT BACK TO THIS OFFICE BY NOT LATER THAN 30TH SEPTEMBER 2009. INDIVIDUALS WHO HAVE OPTED TO PAY TAX UNDER THE GROSS INCOME BASED SYSTEM SHOULD ONLY COMPLETE SECTION 1.

THE FOLLOWING NOTES SHOULD ENABLE YOU TO COMPLETE THE RETURN CORRECTLY BUT SHOULD YOU REQUIRE FURTHER INFORMATION PLEASE CONTACT THIS OFFICE.

SHOULD YOU BE IN RECEIPT OF INCOME TAXED UNDER THE PAYE REGULATIONS AND THERE IS ANY CHANGE DURING THE TAX YEAR ENDING 30 JUNE 2010 THAT AFFECTS YOUR ENTITLEMENT TO THE DEDUCTIONS AND ALLOWANCES CLAIMED HEREIN, YOU ARE ADVISED TO CONTACT THIS OFFICE IMMEDIATELY IF ANY SUCH CHANGE OCCURS.

NOTE

1. **Employment** – Enter your, and/or your spouse's employer's name and the total gross amount earned. Include fees, bonuses, commissions, tips etc.
2. **Benefits In Kind** – Include amounts paid by your, and/or your spouse's employer in respect of private and personal expenses.
3. **Trade, Business, Profession or Vocation** – This section must be completed by everyone who is in receipt of income from a trade, business, profession or vocation (including part-timers). Enter the nature of your trade, profession etc. and the business name and address (if applicable). Enter your profits for the year ended 30th June 2009. For a new business, enter the date you commenced trading. An Income and Expenditure Account must be submitted in support of your declaration.
4. **Pensions and Annuities** – Enter full details of pension/annuity received including by whom paid.
5. **Property Letting, etc** – If you and/or your spouse receive rents enter the address of the property. Please state whether you and/or your spouse own the property, or if shared with others, please state the percentage of your share. A statement of income and expenditure must be submitted. If any dwelling is let rent free or at a reduced rent please give particulars.
6. **Dividends, Interest, etc.** – Enter the source, gross amount, tax deducted (if any) and total amount received.
7. **Other Income** – Enter any other income received by you and/or your spouse not entered elsewhere. Please give full details of the source of the income.
8. **Expenses in Employment** – Enter details of any expenditure incurred by you and/or your spouse in performing your duties.
9. **Other Outgoings** – Give details of any other payments made by you and/or your spouse including payments under gift aid.
10. **Mortgage or Loan** – If you and/or your spouse pay mortgage or loan interest in respect of a property that you occupy for residential purposes, enter the name of the lender who advanced you the capital amount of the loan, rate of interest payable, purpose of loan and interest paid for the year. A certificate of mortgage/loan interest paid for the year to 30 June 2009 must be submitted with this Return.
11. **Spouse Allowance** – Enter your spouse's details if living with you or wholly maintained by you. If you are separated or divorced, please give details under section 14 on page 4.
12. **Child Allowance** – Enter the required details of any child for which you wish to claim.
13. **Nursery School Allowance** – You may claim for this allowance if you have a child who has reached the age of three on 31 August 2009 and is attending an independent nursery school in Gibraltar for the full school year.
14. **Alimony and Maintenance** – Give details of any annual payments you make under a settlement etc. to your spouse and/or children if you are separated or divorced.
15. **Disabled Individual** – If you have a disabled child who is registered at the Department of Social Security as a disabled individual you may claim for this allowance.
16. **Dependant Relatives** – Subject to certain conditions you may claim relief if you support or help to support your widowed mother, your spouse's widowed mother or any other relative who is incapable by old age or infirmity up to a maximum of two dependants.
17. **Health Insurance** – Any person making contributions to an approved insurance policy, scheme, society or fund for the purposes of providing health insurance, shall be entitled to this allowance. Proof of June 2009 payment(s) must be provided.
18. **Special Deduction for Senior Citizens** – Men who are 65 years or over and women who are 60 years or over on 1 July 2009 are entitled to claim for this allowance.
19. **Employment Insurance** – Indicate the type of contribution payable for the year by ticking the appropriate box. Details of payments made by self-employed individuals should be recorded in the social insurance contribution schedule. If you have not yet received this form, please contact Contributions section on telephone 20078566.
20. **Life Insurance** – A deduction is given for premiums paid by you or your spouse to insure your own or your spouse's life. The allowable premium will not exceed 7% of the capital sum insured at death. The total premiums allowable will be restricted to one-seventh of your total income. Proof of June 2009 payment(s) must be provided.
21. **Retirement Annuity Contracts & Personal Pension Schemes** – Enter full details.
22. **Occupational Pension Schemes** – Enter full details.
23. **Low Income Earners Allowance** – To be completed only if estimated assessable income for the tax year 1st July 2009 to 30th June 2010 is £19,500 or less.

SECTION 1 INCOME AND OUTGOINGS FOR THE YEAR ENDED 30TH JUNE 2009

THIS SECTION TO BE COMPLETED BY ALL INDIVIDUALS INCLUDING THOSE WHO HAVE OPTED TO PAY TAX UNDER THE GROSS INCOME BASED SYSTEM.

WRITE 'NONE' WHERE YOU HAVE NO INCOME UNDER A PARTICULAR HEADING

		SELF £			SPOUSE £		
1. Employment Read note 1 IMPORTANT Please enter employer's name.	Self: Gross				-----		
	Spouse: Gross				-----		
	Director's Fees: Gross						
	Other: Gross						
2. Benefits in kind, expenses payments and allowances etc. Read note 2							
3. Trade, Business, Profession or Vocation Read note 3 IMPORTANT An Income & Expenditure Account must be submitted.	Nature: Business name (if any): Address:						
	If commenced trading during year ended 30 th June 2009 please give date of commencement.	dd	mm	yy	dd	mm	yy
4. Pensions and Annuities Read note 4 IMPORTANT If you are in receipt of a pension from abroad please attach a copy of the yearly pension statement.	Occupational Pension:						
	Annuity:						
	Other:						
5. Property Letting Read note 5 IMPORTANT If you are in receipt of rental income an Income & Expenditure Account must be submitted.	Address of Property:						
	Percentage share of property:						
6. Dividends, interest, trust income, etc. Read note 6	Source	Gross Amount £	Tax Deducted £	Net Amount £	Net Amount £		
7. Other Income Read note 7							

		SELF £	SPOUSE £
8. Expenses in Employment Read note 8	Nature of expenses claimed:		
9. Other Outgoings Read note 9	Gift Aid, Settlements, etc:		

SECTION 2 ALLOWANCES CLAIM FOR THE YEAR COMMENCING 1ST JULY 2009

10. Mortgage or Loan Read note 10	Certificate of mortgage/loan interest for the year ended 30 June 2009 must be submitted with this Return.					
	Name of lender:					
	Address of property mortgaged:					
	Purchase Price		£			
	Amount of mortgage/loan advanced		£			
	Interest Payable		£			
	Capital Payable		£			
Claimed by (Please tick relevant box)		Self		Spouse		
11. Spouse Read note 11	First name	Maiden name	Date of Birth	Date of Marriage		
	Claimed by (Please tick relevant box)		Self		Spouse	
12. Child Read note 12	Surname	First Name	Date of Birth	Income in own right	Name of Educational Establishment (if applicable)	
	Claimed by (Please tick relevant box)		Self		Spouse	
13. Nursery School Read note 13	Name of Child	Name of Nursery School A certificate of attendance from the nursery school must be submitted				
	Claimed by (Please tick relevant box)		Self		Spouse	

14. Alimony and Maintenance Read note 14	Give details of payments made during the year ended 30 June 2009								
	Payment to spouse		£						
	Payment to children	Name of Child			Date of Birth		Amount Paid £		
15. Disabled Individual Read note 15	Full name				Date of birth				
	Claimed by (Please tick relevant box)		Self		Spouse				
IMPORTANT To claim for this allowance the disabled individual must be in receipt of financial assistance from the Social Assistance Fund.									
16. Dependant Relatives Read note 16	Full name		Relationship to you or to your spouse	Date of birth and nature of infirmity (if any)	Annual income of relative		Particulars of other persons who also support the relative		
	Claimed by (Please tick relevant box)			Self		Spouse			
17. Health Insurance Read note 17	Contributor	Name of Insurance Company		Date of policy	Member No.	Premium payable per month	Total premium payable per annum		
	Self								
	Spouse								
	IMPORTANT Any changes must be supported with documentary evidence. Proof of June 2009 payment must be submitted.								
18. Special Deduction for Senior Citizens Read note 18	Men aged 65 or over and Women aged 60 or over								
	Date of Birth								
	Self	dd	mm	yyyy	Spouse	dd	mm	yyyy	
19. Employment Insurance Read note 19	Contributor		Employee		Self-Employed		Voluntary		Married woman
	Tick where appropriate	Self							
		Spouse							
IMPORTANT All self-employed individuals should record weekly payments in the Social Insurance Contributions Schedule.									

IMPORTANT

Sections 20, 21 & 22 to be completed in full (if applicable).

Evidence of the June 2009 payment of Life Insurance, Retirement Annuity Contracts and/or Pension Schemes being claimed must be submitted.

FAILURE TO COMPLY WITH THE ABOVE MAY RESULT IN THE CORRECT ALLOWANCE/RELIEF NOT BEING GIVEN.

20. Life Insurance

Read note 20

Name of Life Insurance Company	Policy No.	Policy Holder (self, spouse or joint)	On Whose life (self, spouse or joint)	Date of policy	Date of final premium	Capital sum payable at death	Premium Payable	Frequency of Payment	Allowance claimed by self, spouse or joint	OFFICE USE ONLY

21. Retirement Annuity Contract and Personal Pension Scheme

Read note 21

Name of Retirement Annuity Contract or Personal Pension Scheme	Policy No.	Date of policy	Date of final premium	Total Premium Payable	Premium Payable by self/spouse	Premium Payable by Employer	Frequency of Payment	Single Premium	
								Date Paid	Amount
Self									
Spouse									

22. Occupational Pension Schemes

Read note 22

Name of Occupational Pension Scheme	Policy No.	Date of policy	Premium Payable by self/spouse	Frequency of Payment	OFFICE USE ONLY	
Self						
Spouse						

IMPORTANT

This office must be advised, and documentary evidence produced, of any variations on Life Insurances, Retirement Annuity Contracts, Personal Pension Schemes or Occupational Pension Schemes during the tax year ending 30th June 2010.

23. Low Income Earners Allowance Read note 23	Return of estimated income for the year commencing 1st July 2009			
			Self £	Spouse £
	1	Employment Income Gross		
	2	Trade, Profession or Vocation		
	3	Any other profits or income		
	Total estimated assessable income	£		

PLEASE NOTE THAT IF YOU UNDERESTIMATE YOUR ASSESSABLE INCOME THERE COULD BE AN UNDERDEDUCTION OF TAX, WHICH WILL COME TO LIGHT WHEN YOUR ASSESSMENT FOR THE YEAR ENDED 30TH JUNE 2010 IS PROCESSED.

DECLARATION

IF YOU MAKE THE RETURN AS EXECUTOR, TRUSTEE, RECEIVER ETC., STATE IN WHAT CAPACITY AND FOR WHOM MADE.

SELF

I (FULL NAME).....

I/C NO..... DATE OF BIRTH.....

RESIDENTIAL ADDRESS.....

EMAIL ADDRESS..... TEL NUMBER.....

DECLARE THAT TO THE BEST OF MY KNOWLEDGE AND BELIEF THE PARTICULARS GIVEN ON THIS FORM ARE CORRECT AND COMPLETE.

SIGNATURE DATE

SPOUSE (TO BE COMPLETED IF IN RECEIPT OF INCOME)

I (FULL NAME).....

I/C NO..... DATE OF BIRTH.....

DECLARE THAT TO THE BEST OF MY KNOWLEDGE AND BELIEF THE PARTICULARS GIVEN ON THIS FORM ARE CORRECT AND COMPLETE.

SIGNATURE DATE

FOR OFFICE USE ONLY