



Form IT1C

Qualifying Individuals

Important notes

You are required by law to make a return of your assessable income. This form must be duly completed, signed, bundled together with any relevant documents specifically requested within this form and submitted to the Income Tax Office at St Jago's Stone Block, 331 Main Street, Gibraltar. If you require any assistance in completing this form please contact this Office on Tel. No. 200 74874 or by e-mail at selfemployed@gibraltar.gov.gi

DEADLINE

This tax return must be received by not later than the 30 November 2013.

You will be charged a £50 penalty if your tax return is received late with further penalties accruing if the failure continues.

Calculation of tax payable for 2012/2013

1	£ <input style="width: 100%;" type="text"/>	Tax liability for the year 2012/13
	£ <input style="width: 100%;" type="text"/>	<i>Less payments on account made during the year ended 30 June 2013</i>
	£ <input style="width: 100%;" type="text"/>	Balance of tax due (Important - Payment must be attached when submitting this return)

Payments on account for 2013/2014

2	£ <input style="width: 100%;" type="text"/>	Estimated tax liability for year 2013/2014 <i>(this should be the same as the amount entered in box 1)</i>
	£ <input style="width: 100%;" type="text"/>	Payment due by not later than 31 January 2014 <i>(this should be 50% of the amount entered in box 2)</i>
	£ <input style="width: 100%;" type="text"/>	Payment due by not later than 30 June 2014 <i>(this should be 50% of the amount entered in box 2)</i>

If payment is received late a 10% surcharge will be charged. An additional 20% surcharge will be charged 90 days after the date of payment.

SECTION 1 - QUALIFYING CERTIFICATE DETAILS

Enter the details of your qualifying certificate here.

	Certificate No.	Certificate Dates	
		From	To
Qualifying (High Net Worth) Individual	<input style="width: 50px;" type="text"/>	<input style="width: 50px;" type="text"/>	<input style="width: 50px;" type="text"/>
Qualifying (Category 2) Individual	<input style="width: 50px;" type="text"/>	<input style="width: 50px;" type="text"/>	<input style="width: 50px;" type="text"/>
Qualifying Individual	<input style="width: 50px;" type="text"/>	<input style="width: 50px;" type="text"/>	<input style="width: 50px;" type="text"/>

SECTION 2 - INCOME ACCRUED IN, DERIVED FROM OR RECEIVED IN GIBRALTAR

This section **must** be completed by all Qualifying (High Net Worth) Individuals and Qualifying (Category 2) Individuals. All income that is accrued in, derived from or received in Gibraltar must be entered here. Please give details of the source of the income and gross amounts received.

Employment/Director's Fees	<input type="text"/>	£ <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
Trade, Business, Profession or Vocation	<input type="text"/>	£ <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
Pensions	<input type="text"/>	£ <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
Property Lettings	<input type="text"/>	£ <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
Dividends	<input type="text"/>	£ <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
Other	<input type="text"/>	£ <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>

SECTION 3 - INCOME RECEIVED OUTSIDE GIBRALTAR

This section **must** be completed by all Qualifying Individuals. Qualifying (Category 2) Individuals may also elect to complete this section. All income that is received outside Gibraltar must be entered here. Please give details of the source of the income and gross amounts received.

Employment/Director's Fees	<input type="text"/>	£ <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
Trade, Business, Profession or Vocation	<input type="text"/>	£ <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
Pensions	<input type="text"/>	£ <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
Property Lettings	<input type="text"/>	£ <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
Dividends	<input type="text"/>	£ <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
Other	<input type="text"/>	£ <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>

DECLARATION

Full Name	<input type="text"/>	I/C or Passport No.	<input type="text"/>
Residential Address	<input type="text"/>	Date of Birth	<input type="text"/>
E-mail Address	<input type="text"/>	Telephone No.	<input type="text"/>

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

Signature: Date:

Name of your representative in Gibraltar (if applicable)