

INCOME TAX**2010/2011**

RETURN TO BE MADE ON BEHALF OF A COMPANY, BODY OF PERSONS OR PARTNERSHIP FOR THE YEAR OF ASSESSMENT COMMENCING 1st JULY 2010

In pursuance of the provisions of the Income Tax Act, you are hereby required to make a Return of Income for the above year of assessment.

If you have any difficulty in completing the Return or require any further information you are invited to contact this Office at Tel (350)20074889/(350)20074915 or email incometax@gibraltar.gov.gi

The Return is to be made by the manager or other principal officer of a company or body of persons, and in the case of a partnership by the precedent partner or where no partner is ordinarily resident or a permitted person by the attorney, agent, manager or factor of the firm who is ordinarily resident or a permitted person.

This form must be returned to the Income Tax Office by not later than 30th September 2010.

Date 1st July 2010
Ministry of Finance
Income Tax Office
St Jago's Stone Block
331 Main Street
Gibraltar

F.C. Carreras
Commissioner of Income Tax

INCOME FOR THE YEAR OF ASSESSMENT COMMENCING 1st JULY 2010

<p>Trade, Business, Profession, etc.</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p style="text-align: center; margin: 0;">IMPORTANT</p> <p style="margin: 0;">A certified copy of the Trading and/or Profit and Loss A/C and Balance Sheet for the basis period for the year of assessment should be forwarded with the Return.</p> </div>	Name of trade, business profession, etc.	
	Business name (if any)	
	Address	
	If commenced trading during the year ended 30 th June 2010, please give date when trading commenced	
	Profit for the year ending (If a loss was incurred enter "NIL")	£
	Profit for the period to (If a loss was incurred enter "NIL")	£
	Other income (if any) not Included above	£

DECLARATION

I, (full name)
hereby declare that, to the best of my knowledge and belief, this Return contains a true and correct statement of the income, computed in accordance with the provisions of the Income Tax Act, for the year of assessment commencing 1st July 2010.

Signature Date

Designation

Address

THE INCOME TAX ACT, SECTION 39

RETURN OF DIVIDENDS FOR THE YEAR ENDED 30th JUNE 2010

TO BE COMPLETED IN THE CASE OF LIMITED COMPANIES ORDINARILY RESIDENT IN GIBRALTAR THAT HAVE PAID OR VOTED DIVIDENDS TO ANY SHAREHOLDER WHO IS EITHER ORDINARILY RESIDENT IN GIBRALTAR OR A PERMITTED INDIVIDUAL AS DEFINED IN THE INCOME TAX (PERMITTED INDIVIDUALS) RULES 1985.

Section 39(3) of the Income Tax Act provides that, subject to any set-off which may be available under section 39(4), where in any year of assessment the total amount of tax credit entitlement allowable on dividends paid by the company during that year is greater than the amount of tax chargeable on the income of the company for that year the company is required to account for and pay over to the Commissioner the difference between the amount of tax so chargeable and the total amount of tax credit attracting to the dividends paid by the company during that year.

In order that it may be ascertained whether any payment is due to be made by the company, or alternatively, what amount is available to be carried forward under section 39(4), you are required to complete the return overleaf relating to dividends paid by the company during the year ended 30th June 2010.

I HERBY CERTIFY THAT THE TOTAL AMOUNT OF TAX DEDUCTED BY THE COMPANY FROM DIVIDENDS PAID BY IT DURING THE YEAR ENDED 30th JUNE 2010 WAS £.....

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Date

.....
Secretary

